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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rev DEPARTMENT

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Proceedings of the Madras Government, Financial Department, 9th May 1873.

No. 85. Read the following Proceedings of the Board of Revenue, dated 18th December 1872, No. 2409 :—

From the President of the Local Fund Board, Nilgiri Circle, dated 4th November 1872, No. 34.

ABSTRACT.—Submitting Budget Estimate for 1873-74.

From the same Officer, dated 16th November 1872, No. 37.

ABSTRACT.—Assigning true causes of falling off in receipts under head "Cess on land in Local Fund Budget for 1873-74."

From the Sanitary Commissioner, dated 19th November 1872, No. 1,647.

ABSTRACT.—Reporting on the allotments for Sanitary expenditure in the Estimates of the Nilgiri Local Fund Board for 1873-74.

THE Local Fund Budget Estimates of the Nilgiri Circle for 1873-74 are submitted for the approval of Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total Local Fund assets of the year are estimated at Rupees 71,250 as follows :—

	RS.
1. Balances	30
2. Allotment from General Revenues	51,380
3. Rates and Taxes	18,850
4. Contributions, etc.	100
5. Endowments, etc.	480
6. Traveller's Bungalows	310
7. Miscellaneous	100
Total ...	71,250

3. The grant from Provincial Funds in the current year's budget, Rupees 49,880,* is now raised to Rupees 51,380 by the addition of a further annual grant of Rupees 1,500 authorized in G. O., Financial Department, dated 11th October 1872, No. 1,396, on account of bridle-paths at Ooty, Coonnoor and Kotagherry.

	RS
* For Roads	49,200
,, General purposes	680
	49,880

4. The income from Land Cess is estimated at Rupees 1,400 against Rupees 1,800 in this year's budget. The decrease is owing to the operation of the G. O., Revenue Department, dated 22nd September 1871, No. 1,656, by which Forest land is granted free for five years with retrospective effect and the assessment on Grass land is reduced from 1 Rupee to 8 Annas per acre.

5. The House-tax (Rupees 5,450) is to be collected in the 24 Unions, proposals for the formation of which were recommended in Board's Proceedings, dated 19th December 1871, No. 5,091.

6. The contribution from the Municipalities towards the cost of Educational inspection is Rupees 100 against Rupees 170 in the current year's budget. The decrease results from the

refusal of the Coonoor Municipality to contribute anything towards the cost on the ground that there are no schools in Coonnoor.

7. The Ootacamund Chuttrum not being a Local Fund Institution, its receipts, Rupees 120, should not be entered amongst the receipts of the Local Fund.

8. Statement I.-B., Expenditure.—The total estimated expenditure is Rupeees 69,210 and is made up of—

	Rs.
Grant I	62,180
Do. II	4,210
Do. III	1,870
Do. IV	950
Total...	69,210

9. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—In Statement II., the assets of the Road Fund are given as Rupees 63,630 inclusive of the grant of Rupees 50,700 from Provincial Funds. The latter amount has been reduced by Rupees 200 which has been transferred to the General Fund to square the transactions of this fund.

10. The share of the cost of the Public Works Department supervision chargeable to the Road Fund is given as Rupees 11,765, which is made up of Rupees 11,340 provided in the current year's budget and Rupees 425, being 3¾ per cent. of Rupees 11,340. This is not in accordance with paragraph 2 of the G. O., Financial Department, dated 5th September 1872, No. 1,183. The Local Boards were directed, in making provision for the charge, to enter sums bearing the same ratio to the expenditure on works in the current year's budget *plus* 3¾ per cent. The ratio of the cost of establishment to expenditure was 25·1816 and the cost of the new Public Works Establishment is 3·5845 in excess of the old one, so that 26·0842 per cent. must be taken as the ratio in the present Budgets. The aggregate proposed expenditure by the Public Works Department is Rupees 46,510 which at 26·0842 per cent. gives Rupees 12,130 chargeable to the Road Fund.

11. The allotment for the share of the cost of General management chargeable to the Road Fund, should be Rupees 850.

12. The Road Fund Reserve should be Rupees 6,250, but the Circle Board have reduced it to Rupees 1,115 for want of funds. This provision, as remarked by the President, will be altogether insufficient for incomplete, emergent, and other unforeseen works.

13. Statement II-A., Part I., New Works.—Part I. contains four items with an aggregate allotment of Rupees 11,500. The estimate for the third item amounting to Rupees 1,500 was sanctioned in G. O., Public Works Department, dated 17th May 1871, No. 1,370. A revised estimate* for the work is now before the Board of Revenue and will be shortly disposed of.

Bridge over the cold stream at the head of the Seegoor ghaut.

* For Rupees 5,000.

14. Part II.—Part II. contains ten items with a total assignment of Rupees 35,010, including the provision of Rupees 1,500 for the bridle-paths noticed in paragraph 3 *supra*.

15. Grants II., III., and IV.—The several items of charges appearing under these grants need no remark.

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16. The Ootacamund Chuttrum not having been superintended by the Local Fund Board should not appear in Statements IV. and IV. A.

17. The Board beg to invite the attention of Government to paragraphs 25 to 28 of the President's first letter wherein he points out the necessity for a further grant from Provincial Funds of at least Rupees 4,146, exclusive of the funds required to complete the new Coonnoor Ghaut works. Even this will not be sufficient, for the Road Fund Reserve should be increased by at least Rupees 4,000. The position of the Nilgiri Circle is peculiar and the Local Fund Act which produces only Rupees 1,400 of Land Cess is inapplicable to its circumstances.

18. The subject of the Public Bungalows evidently needs very careful consideration. On the one hand it seems wrong to impose a new burden on an already over-taxed Fund, but on the other it must be remembered that if Government resolve to keep up the Bungalows, it must supply the cost from Provincial Funds and it is of no consequence to the Circle whether this is done by contributing the amount to the Local Fund, or by withdrawing it from that contribution, and applying it directly to the maintenance of the bungalows.

19. An abstract of the Budget is as follows :—

Receipts.	Rs.	Charges.		Rs.	Rs.
Road Fund...	63,430	Grant I. ...	Road Fund	61,940	
Union Fund	5,450		Union Fund	600	
Endowment Fund ...	390		General Fund ...	10	62,550
General Fund	1,860	Grant II....	Union Fund ...	3,610	
			General Fund ...	600	4,210
		Grant III...	Union Fund	270	
			Endowment Fund ...	360	
			General Fund ...	1,120	1,750
		Grant IV...	Road Fund	850	
			General Fund ...	100	950
					69,460
		Balances.		Rs.	
		Road Fund		640	
		Union Fund...		970	
		Endowment Fund		30	
		General Fund		30	
				...	1,670
			Total...	...	71,130
Total...	71,130				

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 86. Order thereon, 9th May 1873, No. 607.

According to the estimates of the Neilgherry Local Funds now submitted by the Board of Revenue, the income for 1873-74 will be in excess of that for the

current year by Rupees 880, and the expenditure by Rupees 760. A comparative statement is appended :—

Income.	1872-73. Rs.	1873-74 Rs.
Balances	...	30
Allotments, &c.	49,880	51,380
Rates and taxes	1,800	1,400
Cess on land-tolls	12,410	12,000
House-tax	5,450	5,450
Endowments	410	670
Miscellaneous	270	200
Total ...	70,250	71,130

Expenditure.	1872-73. Rs.	1873-74. Rs.
Public Works—		
New Works	12,100	12,100
Repairs	33,510	35,010
Establishment...	13,010	13,800
Other items...	520	530
Road Fund Reserve	3,000	1,110
Education	4,210	4,210
Vaccination	600	600
Sanitation	270	270
Choultries	410	316
Bungalow Establishment ...	...	400
Contribution, &c.	120	120
Miscellaneous	950	950
	68,700	69,460
Balances	1,550	1,670
Total ...	70,250	71,130

2. The increase in the allotment from Provincial Funds is owing to the additional grant of Rupees 1,500 for bridle-paths allotted in G. O., dated 11th October 1872, No. 1396. A further grant of Rupees 5,000 will be given with reference to paragraph 17 of the Board's Proceedings. This will permit of the allotment for Minor Works being raised to Rupees 1,500, and an assignment of Rupees 2,500 for Repairs to the Public Bungalows. After providing for Public Works Supervision Rupees 890 will remain, which, with the Road-Fund balance, may be added to the Road-Fund reserve, raising it to Rupees 2,620. A special grant of Rupees 360 will also be given for the current year to enable the Board to pay the salary grants they proposed to meet from the proceeds of the house-tax which, under recent orders, must disappear from the budget. The decrease under land-cess is said to be owing to the operation of G. O., dated 22nd September 1871, in which certain concessions were made to the planters with retrospective effect. The Government presume that, in making this calculation, the Board have not lost sight of the fact that the land-cess under Act IV. of 1871 is payable on the assessment and not on the collections, and that the local impost cannot be remitted on account of previous over-payments to the General Revenues. The allotments for expenditure are very much the same as in 1872-73, and call for no special remark in detail. The Union Estimates will be struck out *in toto*, the house-tax having been disallowed and the very limited fund available for educational purposes from other sources rendering it absolutely necessary that the whole scheme should be re-considered. Looking to the fact that the whole income of the circle (exclusive of grants from Provincial Funds) is only Rupees 14,300, while the up-keep of existing roads alone necessitates an outlay of Rupees 35,010, the Government fully recognise the impossibility of the Coonoor Ghaut ever being completed except by means of an increased grant from Provincial Funds, and this they hope to be in a position to allot at an early date.

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3. The abstract of the budget, as modified by Government, is as follows :—

Receipts.	Rs.
Road Fund	65,280
Endowment Fund	390
General Fund	5,370
Total ...	71,040

Expenditure.		Rs.
Grant I.—		
Road Fund		64,410
General Fund		3,150
		67,560
Grant II.—		
General Fund		1,020
Grant III.—		
Endowment Fund		360
General Fund		1,120
		1,480
Grant IV.—		
Road Fund	870	
General Fund	80	
		950
		71,010
Balances—		
Endowment Fund		30
Total ...		71,040

(True Extract.)

A Stuart
Acting Under Secretary,
for *Chief Secretary.*

To the Board of Revenue.
,, Revenue Department.
,, Accountant-General.
,, Public Works Department.
,, Inspector-General of Hospitals, Indian Medical Department.
,, Director of Public Instruction.
,, Sanitary Commissioner.
,, President of the Local Fund Boards, Neilgherry Circle.
,, President of the Municipal Commission, Ootacamund.

Exd J. Wright.

5 Spankies

Revenue 1873 Sept
No 1417

Govt. of Madras. 1873

FINANCIAL.

To

The BOARD OF REVENUE.

&c., &c., &c.

Dated May, 9th.

Recd. May 19 1873

G. O., 9th May 1873, No. 667.

SALT.

Nos. 65-66.

Reviewing the Budget Estimate of the Nellore Circle for 1873-74.

No 128.