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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Print DEPARTMENT

G.O. No. 879 Press.
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Dated 18. 5. 1881 ~~197~~ 1819

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

18th May 1881, No. 879.

Local Funds—Budgets.

Read the following paper :—

Proceedings of the Board of Revenue, dated 2nd April 1881, *No.* 557 [*Current No.* 999].

ABSTRACT.—Reviewing and submitting to Government the Local Fund Budget of the Nellore Circle for 1881-82.

ORDER THEREON, 18th May 1881, No. 879.

The estimated receipts and charges of the Nellore Local Fund Circle for 1881-82 are compared below with the sanctioned and regular estimates for 1880-81 :—

RECEIPTS.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Balances—	39,050	50,100	33,870
Road Fund	17,900	52,600	58,600
General Fund	9,300	5,900	9,000
Allotments from General Revenue—	2,50,000	2,50,000	2,50,000
Special Funds	7,300	7,220	7,250
Cess on Land	2,080	1,480	2,440
Tolls	590	..	..
Fees in Schools	1,800	2,100	1,700
Contributions from other Circles, &c.			
Miscellaneous			
Total	3,28,020	3,69,400	3,62,860

CHARGES.

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
GRANT I.			
New Works—	42,240	35,000	51,800
Communications	5,100	8,500	15,950
Civil Buildings	85,820	85,000	88,210
Repairs—	1,670	3,500	2,240
Communications	1,500	500	1,500
Civil Buildings			
Miscellaneous Public Improvements.			
Local Fund Board's Engineering Establishment	24,000	14,500	29,240
Tolls and Ferries	960	470	500
Tools and Plant	3,400	3,630	3,990

CHARGES—*continued.*

	Budget, 1880-81.	Regular Estimate, 1880-81.	Proposed Estimate, 1881-82.
	RS.	RS.	RS.
Road Fund Reserve	18,390	6,670	18,290
Reserved for famine adjustments ..	..	50,100	..
Miscellaneous	..	..	1,800
GRANT II.			
Inspection	3,380	3,060	3,440
Training Schools	2,600	1,500	2,600
Local Fund Schools	18,380	17,530	19,220
Results Grants	4,200	4,500	4,200
Miscellaneous	2,950	2,950	2,970
GRANT III.			
Hospitals and Dispensaries	..	1,040	2,770
Vaccination	8,280	6,920	8,280
Medical Practitioners	3,090	3,120	3,070
Sanitation	10,000	10,000	14,000
Choultries	690	650	870
Travellers' Bungalows	1,310	1,180	1,310
Miscellaneous	11,490	12,430	12,280
GRANT IV.			
Establishment	3,470	4,180	6,660
General Reserve	8,720	..	8,750
Balances—			
Road Fund	47,400	33,870	23,300
General Fund	18,980	58,600	35,620
Total ..	3,28,020	3,69,400	3,62,860

2. The opening balance of the Regular Estimate, as revised by the Board of Revenue, will be adopted subject to the remarks made in the reviews of the budgets which have already come before Government regarding the difference between the President's and the Accountant-General's accounts and the necessity of furnishing particulars in the latter. The Board of Revenue propose to reserve the Road Fund opening balance of Rs. 50,100 for the adjustment of famine expenditure, and to omit the amount from the accounts altogether. The Government cannot approve of the exclusion of the figures from the accounts; the amount will be carried forward in the Regular Estimate as opening balance and shown as a charge under Grant I. The expediency of providing for so large a payment in one year may be questioned, especially in the absence of information regarding the extent of the liability to be met; but, as the funds of the circle are not much crippled by the proposed payment, the item will stand. The error regarding the Land Cess estimate noticed by the Board of Revenue appears to be owing to the average demand for the last few years being shown in the Regular Estimate instead of the actual demand for 1880-81. The realization of about a fourth only of the arrears demand is unsatisfactory. The Board of Revenue will direct attention to these arrears and enforce their speedy adjustment. The decrease in school-fees should be explained. In other respects the Regular Estimate as revised by the Board of Revenue is accepted, except that the item "Normal School" should have been shown separately under Grant II instead of being included under Miscellaneous.

3. No information is furnished to enable Government to judge of the correctness of the Land Cess estimate for 1881-82, the demand of the year not being known.

4. The allotment for New Works as revised by the Board of Revenue is approved. The provision for Education has been fully reported on by the Director of Public Instruction. The increase of 5 rupees to one of the Inspecting Schoolmasters is sanctioned. The provision for Hospitals and other Medical charges, referred to in paragraph 18 of the Board's Proceedings, is approved and sanctioned, subject to such

alterations as may be found necessary on consideration of the Surgeon-General's report which should have been submitted before this. The increase in the sanitation charges is noted. The cost of maintaining the existing bungalows, including provision for their repair, amounts to Rs. 2,310; while the income expected from them is only Rs. 600.

5. With the above remarks, the Right Honorable the Governor in Council passes the Budget of the Nellore Local Fund Board for 1881-82.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the Board of Revenue.
" Revenue Department, } with copy of Board's Proceedings.
" Public Works do., }
" Accountant-General.
" Sanitary Commissioner for Madras.
" Surgeon-General with the Government of Madras.
" Director of Public Instruction.
" President of the Municipal Commissions, Nellore District, with copy of Board's Proceedings.

Exd. J. Wright.

Govt. of (1881) Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c. &c. &c.

Dated May, 18th.

Issued

Recd.

G.O., 18th May 1881, No. 879.

MAY.

Local Funds—Budgets.—Orders passed on Proceedings, Board of Revenue, reviewing the Local Fund Budget of the Nellore Circle for 1881-82.

879/3

No. 557.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 2nd April 1881.

Read the following papers :—

From J. GROSE, Esq., President of the Local Fund Board, Nellore Circle, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Nellore, 13th November 1880, No. 92.

ABSTRACT.—Submitting the budget estimates of the Nellore Local Fund Circle for the official year 1881-82.

From the same Officer, dated Nellore, 5th February 1881, No. 3.

I HAVE the honor to inform you that the following survey maps of this district are required by the Engineering Establishment of the Local Fund Board :—

		Rs.
Thirteen taluk and division maps		87
District map		10
	Total ...	97
Three copies of each of the above, 97 × 3 = ...		291

2. As there is no money available from the Road Fund Reserve of this year, I request that Rs. 300 may be allotted for this purpose under Contingencies in the budget for 1881-82, in which year the expenditure will be made.

Endorsement of the Director of Public Instruction, dated 25th November 1880, No. 5,488, on letter from the President of the Local Fund Board, Nellore Circle, dated 3rd November 1880, No. 87.

ABSTRACT.—Recommending certain modifications in Grant II from the beginning of 1881-82 provided for in the budget.

From H. B. GRIGG, Esq., Director of Public Instruction, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Madras, 21st December 1880, No. 5,922.

WITH reference to the budget estimate of the Nellore Circle for 1881-82, I have the honor to state that no credit is taken in the budget for any grant from Provincial Funds on account of middle-class schools, the Local Fund Board having declined to raise the rate of school fees in those schools to the rates prevailing in Government schools. But Government have lately approved of the levy of fees at the rates prescribed for aided schools in the Local Fund middle schools, including old rate schools, to render them eligible for aid from Provincial Funds under the salary grant rules. If, therefore, the Circle Board resolve, on reconsideration, to adopt the aided school rates, a grant from Provincial Funds may be sanctioned for the schools concerned.

2. Under training schools a sum of Rs. 2,600 is entered for the normal school at Nellore opened under G.O., dated 12th February 1880, No. 295. The details of the charges should have been given in Statement III.

3. For Local Fund schools the sum of Rs. 19,200 is allotted against Rs. 18,380 in the current year. The provision for the salaries of masters in the combined system school at Kaligiri should be Rs. 144, and not Rs. 132, as under paragraph 40 of the budget covering letter there are to be two masters on Rs. 7 and Rs. 5 respectively. It is also observed that, as in the current year's budget, no allotment is made for results grants in the above school, and that only Rs. 8 is budgetted for the contingent charges of the Laboor and Sulurpett schools against Rs. 18, the uniform rate sanctioned for similar schools. The total expenditure as per Statement III should be Rs. 20,173, calculating the provision for the Kaligiri school accurately. Deducting from this amount Rs. 940, the estimated outlay on repairs to school-houses, the provision to be made under Grant II for Local Fund schools is Rs. 19,230 in round numbers.

4. The current year's assignment for results grants, viz., Rs. 4,200, is repeated. Elementary education in Nellore is still backward, only one person in 142 of the population of the district being under instruction, according to the latest returns. I would recommend that the number of schools on the combined system be increased as certificated men to take charge of them become available, and that in order to give an impetus to the new normal school a difference in the scale of results grants obtainable by certificated and uncertificated men be declared.

5. The entry for commission on sale of books should be Rs. 165, or, in round figures, Rs. 170, at 15 per cent. on the estimated receipts from sales.

6. The aggregate expenditure proposed under Grant II is Rs. 32,390 against Rs. 31,510 in the current year's estimate and Rs. 41,670, one-sixth share of the land cess to be appropriated for educational purposes.

From M. C. FURNELL, Esq., M.D., F.R.C.S., Sanitary Commissioner for Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Madras, 8th January 1881, No. 12.

I HAVE the honor to report, for the information of the Board of Revenue, that a provision of Rs. 14,000 or 16·8 per cent. of available income has been made by the Nellore Local Fund Board for sanitary purposes for the year 1881-82. The allotment is in excess of that of the current year by Rs. 4,000; but with the increased available income, *i.e.*, land cess raised from Rs. 1,75,100 to Rs. 2,50,000, a larger grant may perhaps have been made. I observe "water-pandals" again entered in Statement IV-B as a sanitary charge. This and festival charges swallow up Rs. 6,000, leaving only Rs. 8,000 for purely sanitary purposes.

2. Rs. 8,280 have been allotted for vaccination. The grant is the same as that for the current year and appears to be ample, but no details of the establishment employed have been furnished to me.

THE Local Fund Budget of the Nellore Circle for 1881-82 will be submitted for the orders of Government.

REGULAR ESTIMATE FOR 1880-81.

2. STATEMENT A—RECEIPTS.—According to the Local Fund Report of this circle for 1879-80 as revised in this office, the opening balances of the current year are noted in the margin; but in a statement of actual balances recently furnished by the Accountant-General, the total Local Fund balance is given as Rs. 1,02,698, or Rs. 14,499 less than the amount shown above. In the absence of details it may be assumed that the difference is due to further adjustments under Road Fund, and the opening balance of this fund will accordingly be reduced to Rs. 50,099. This amount must be reserved for the adjustment of expenditure incurred from Famine Funds, and the balance of the General Fund will alone be brought forward. The income from Surplus Pound Fund is put down at Rs. 3,980 against Rs. 7,000 in the budget, the decrease being attributed to an unusual expenditure on necessary repairs to pounds. Current year's estimate of land cess, Rs. 2,50,000, and of sale-proceeds of books, Rs. 1,000, is expected to be realized in full. From the particulars of the demand, collection, and balance of land cess given at the foot of the regular estimate, the demand of the current year is given as Rs. 2,15,000, while the collections are estimated at Rs. 2,32,766 or Rs. 17,766 in excess of the former figure. The President will explain. The contribution of Rs. 590 hitherto paid by the Guntúr Local Fund Board for maintaining a small portion of the road from Inkole to Chinna Ganjam within the limits of the Nellore Circle is not expected during the current year, as it has been decided* that the Guntúr Board is to keep it in order.

	Rs.
Road Fund	64,598
General Fund	52,599
Total...	1,17,197

* Board's Proceedings, 2nd November 1880, No. 1,663.

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The total receipts, amounting to Rs. 3,19,299, are made up of—

	Rs.
Road Fund	1,79,780
General Fund	1,39,519
Total ...	3,19,299

3. STATEMENT B—EXPENDITURE.—For New Works, Communications, a sum of Rs. 35,900 is provided against the budget allotment of Rs. 42,240, and for road repairs Rs. 85,000 against an aggregate allotment sanctioned up to date of Rs. 98,882. The President has not submitted the statement showing the budget grants with subsequent additions and deductions, as called for in paragraph 3 of the Board's Circular Memorandum, dated 20th August 1879, No. 1,366. The estimated expenditure on New Works, Civil Buildings, is given as Rs. 8,500 against an aggregate grant of Rs. 9,113. The cost of the Local Fund Engineering Establishment is entered at much less than the sanctioned grant owing to the non-employment of a District Engineer and to the subsequent modifications in the sanctioned scale of the Engineering Establishment approved of in G.O., Financial Department, dated 4th January 1881, No. 12. A sum of Rs. 6,670 is set apart under instructions from the Accountant-General. The President is requested to state the particulars of the outlay which it is now proposed to adjust.

4. The items under Grant II are stated to have been generally calculated on the actuals of the first five months of the current year and are below the sanctioned estimates with the exception of those under "Furniture" and "Result Grants," in regard to which the President states that more furniture is required in the northern schools and that the sums expended on result grants are a little larger than was anticipated.

5. The estimated expenditure on "dispensaries" and "medical practitioners in villages" is given as Rs. 1,040 and Rs. 340 respectively, with reference to the President's proposal submitted for the orders of Government in Board's Proceedings, dated 26th November 1880, No. 1,797. The provision for the medical school is said to include Rs. 200 sanctioned* for the purchase of chemical apparatus for the use of its students. The increased allotment under "midwives practising in taluks" is made in accordance with the proposal sanctioned in G.O., Financial Department, dated 7th December 1880, No. 2,276. The variations under contributions are due to reasons assigned in paragraph 21 of the President's letter. The other items under Grant III call for no remark.

* Board's Proceedings, dated 26th November 1880, Miscellaneous No. 13,123.

6. The entry for the establishment in the Local Fund Board's Office is stated to include Rs. 620 for the district audit establishment. The marginally-noted scale particularized in the establishment list which accompanies the budget estimates appears not to have been communicated to the Board of Revenue as directed in G.O., Financial Department, dated 23rd June 1880, No. 1,230. The sum of Rs. 380 entered under instructions from the Accountant-General will be retained pending further information regarding the nature of the outlay. The following items should not have been included in budget estimates and will therefore be struck out:—

	Rs.
1 Auditor	70
1 Assistant Accountant	25
1 do. do.	15
Total ...	110

	Rs.
Advances recoverable	60
Permanent advance	590
Total ...	650

7. The following statement shows the regular estimate of expenditure as revised by the Board :—

——	Road Fund.	General Fund.	Total.
	RS.	RS.	RS.
New Works—			
Communications	35,000	...	35,000
Civil Buildings	...	8,500	8,500
Repairs—			
Communications...	85,000	...	85,000
Civil Buildings	...	3,500	3,500
Miscellaneous Public Improvements	...	500	500
Local Fund Engineering Establishment	13,130	1,370	14,500
Tolls and Ferries Establishment	470	...	470
Tools and Plant	3,290	340	3,630
Miscellaneous...	6,670	...	6,670
Grant I	1,43,560	14,210	1,57,770
Do. II	...	29,540	29,540
Do. III	...	35,340	35.340
Do. IV	2,350	1,830	4,180
Total Expenditure ...	1,45,910	80,920	2,26,830
Receipts ...	1,79,780	1,39,519	3,19,299
Balances ...	33,870	58,599	92,469

These balances will be brought forward to the budget of 1881-82.

BUDGET ESTIMATE FOR 1881-82.

8. STATEMENT A, RECEIPTS.—The receipts from land cess are estimated at Rs. 2,50,000 as in the current year's budget and regular estimate. The President has failed to furnish the particulars of toll collections as required by paragraph 6 of the Board's Circular Proceedings, dated 11th September 1878, No. 1,124. The omission should now be supplied. The other items of receipts call for no remark. The total receipts, amounting to Rs. 3,62,860, are distributed as under—

	RS.
Road Fund	2,16,790
General Fund	1,46,070
Total ...	3,62,860

9. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—The allotment for New Works, Communications, has been reduced from Rs. 78,800 to Rs. 51,800 which will be noticed further on. The allotment for the Local Fund Engineering Establishment is given at Rs. 29,240 as sanctioned in G.O., Financial Department, dated 4th January 1881, No. 12, the Road Fund share being Rs. 25,630. The share of the cost of the general management chargeable to the Road Fund should be Rs. 3,980, and not Rs. 3,950 as given by the President under the impression that the cost of the audit establishment should be charged solely to the Road Fund. With reference to the President's second letter recorded at the head of these Proceedings, the amount required for meeting the contingent charges of the engineering establishment will be raised from Rs. 1,500 to Rs. 1,800, the proportion debitable to the Road Fund being Rs. 1,580. The allotment for Tools and Plant should be Rs. 3,500. The Road Fund Reserve calculated at 10 per cent. of the bare receipts comes to Rs. 18,290. The total Road Fund expenditure amounts to Rs. 1,93,490, leaving a balance of Rs. 23,300.

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10. STATEMENT II-A, PART I, NEW WORKS.—Part I contains thirty-three road works with an aggregate allotment of Rs. 78,800. Of the thirty-three items, eighteen are sanctioned, thirteen are works undertaken out of Famine Funds, and the remaining two are unsanctioned new works. As regards the works executed out of Famine Funds, the Board are of opinion that regular estimates should now be prepared for their completion and sanctioned by competent authority, and until this is done they do not think it advisable to incur any further outlay on them. These works with allotments aggregating Rs. 27,000 have accordingly been struck out. The President is requested to arrange for the preparation of the necessary estimates for these as well as for the two unsanctioned works above alluded to.

Items Nos. 35 to 39, 43 and 46 should be shown in the Appendix to Part I, as the estimated cost of each work is below Rs. 1,000.

11. Under Civil Buildings, Rs. 3,000 are provided for the construction of school-houses and Rs. 12,950 for chattrams and travellers' bungalows. In order to utilize the large balance available under the General Fund, it is proposed to construct two second-class choultries at Tettupet and Dugarázpatnam on much the same plan as that described in Board's Proceedings, dated 2nd July 1879, No. 1,915, except that the portion assigned to various castes is to be a separate building. Owing to this alteration in the proposed standard design, the estimated expenditure on each choultry is given as Rs. 4,350. When submitting the promised estimates the President will doubtless furnish fuller information on this subject.

12. PART II, REPAIRS.—This list contains fifty-eight Road Fund and forty-six General Fund items with a total assignment of Rs. 90,450.* The provision for road repairs shows an increase of Rs. 2,390 over the current year's sanction owing to enhanced provision for maintenance grants for some of the roads and to the maintenance of some branch roads, the earthwork of which was executed during the famine. Rs. 200 are set apart for repairing four village roads.

	RS.
* Road works	88,210
Civil buildings	2,240
Total ...	90,450

13. The Board note that Statement II-B has not been furnished. The President will expedite its submission.

14. GRANT I is :—

	RS.
Road Fund	1,89,510
General Fund	24,010
Total ...	2,13,520

15. GRANT II, EDUCATION.—Rs. 3,440 are allotted for educational inspection against Rs. 3,380 for the current year, the increase being due to a proposal to raise the pay of one of the inspecting schoolmasters from Rs. 30 to Rs. 35 a-month. The above proposal as well as the changes proposed in the Local Fund schools as detailed in paragraph 40 of the President's letter, have been recommended by the Director of Public Instruction in his endorsement read at the head of these Proceedings, and are accordingly submitted for the sanction of Government. The President is requested to state when the combined system school at Jabparti was opened. If it is in substitution of the one that was in existence at Vasili, he will indicate the half-yearly return in which this transfer was notified to the Board. With reference to paragraph 1 of the Director's letter read also at the head of these Proceedings, the President is requested to obtain the views of the Circle Board as to the desirability or otherwise of levying fees in the Local Fund middle-class schools at the rates prescribed for aided schools and so render them eligible for salary grants from Provincial Funds in accordance with G.O., Financial Department, dated 2nd October 1880, No. 1,902. As pointed out by the Director in paragraph 3 of the same letter, the provision for the salaries of masters in the combined system school at Kaligiri should be Rs. 144 instead of Rs. 132. The current year's allotment for result grants is repeated and the President's

attention will be drawn to the suggestions contained in paragraph 4 of the Director's letter. The entry for commission on sale of books should be Rs. 165 or, in round figures, Rs. 170.

16. STATEMENT III.—The details of the allotment for the normal school at Nellore are not shown in this statement. The omission has been supplied in this office.

Only Rs. 940, the allotment for repairs of certain school-houses, are shown in this statement, but not Rs. 3,000 provided in Part I of the budget for the construction of the normal school at Nellore and other school-houses. The necessary entries have now been made.

17. GRANT II is Rs. 32,430 chargeable to the General Fund.

18. GRANT III, MEDICAL RELIEF, SANITATION, &c.—The allotments for dispensaries Rs. 2,770, medical practitioners Rs. 920, and the medical school at Nellore Rs. 2,150, are stated to have been entered in accordance with the President's proposal already alluded to and will be allowed to stand subject to the remarks of the Surgeon-General wth the Government of Madras which have not yet reached the Board. The President should have furnished particulars in Statement IV-A of the charges proposed for hospitals and dispensaries. He is requested to supply the omission at once.

SANITATION.—The provision for sanitary improvements shows an increase of Rs. 4,000 over the current year's grant, the state of the funds having allowed it to be raised nearly to the amount allotted in 1878-79. The President should have particularized the localities wherein the amounts provided against the respective heads noted in the margin are proposed to be spent.

	1880-81. RS.	1881-82. RS.
Scavengering of large villages and small towns ...	3,000	4,000
Improvement of water-supply	1,000	2,000
Enlargement and improvement of village sites ...	1,000	2,000
Water-pandal and festival charges	5,000	6,000
Total ...	10,000	14,000

CHOULTRIES.—The increased provision under choultries is stated to be required for furniture at Sulurpett and for servants, contingencies, and furniture for the new choultry* in the Vemalapad pass. The President will state why no provision is made for the entertainment of two hedge-keepers on Rs. 4 each per mensem sanctioned permanently for the Kavili choultry in Board's Proceedings, dated 10th July 1880, Miscellaneous No. 7,562.

* Sanctioned in G.O., Financial Department, dated 8th October 1875, No. 1,981.

BUNGALOWS.—The establishment for the bungalow at Bungarupett is noted in the remark column of Statement IV-A as having been sanctioned in Board's Proceedings, dated 8th May 1880, Miscellaneous No. 4,957, but these Proceedings and those with which they are connected refer to the bungalow at Venkatagiri which was built and supported by the Rajah of Venkatagiri and by him handed over to the Circle Board. The President is requested to explain.

With reference to paragraph 2 of his letter, the Sanitary Commissioner will be furnished with the details of the vaccine establishment.

19. Contributions towards the medical college and the vaccine inspecting agency should be Rs. 1,350 each, calculated at 0·5 per cent. of the total receipts; and those to municipal dispensaries have been calculated with reference to Government Orders noted in the margin. The provision for "midwives practising in taluks" shows an increase of Rs. 380 over the current year's sanction due to the employment of four more midwives under the sanction conveyed in the Government Order quoted in paragraph 5 *supra*.

G.O., Financial Department, dated 27th April 1880, No. 861.
G.O., Financial Department, dated 21st June 1880, No. 1,216.

20. GRANT III is Rs. 42,580 chargeable to the General Fund.

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21. GRANT IV, MISCELLANEOUS.—The contribution for the controlling establishments at the Presidency should be Rs. 2,410. The provision made for the "establishment of the Local Fund Board's office" includes Rs. 1,320 for the audit establishment. The latter amount should be shown as a separate item. The increase in the allotments for other items under this grant are explained and call for no remark.

22. Grant IV is :—

	RS.
Road Fund	3,980
General Fund	2,680
Total ...	6,660

23. The following is an abstract of the budget as revised by the Board :—

Receipts.	RS.	Charges.		RS.	RS.
Road Fund	2,16,790	Grant I ...	Road Fund ...	1,89,510	
General Fund ...	1,46,070		General Fund ...	24,010	2,13,520
		„ II ...	Do. do. ...	...	32,430
		„ III ...	Do do. ...	...	42,580
		„ IV ...	Road. Fund ...	3,980	
			General do. ...	2,680	6,660
		General Reserve		...	8,750
		Balances.			
		Road Fund		23,300	
		General Fund.		35,620	58,920
		Total ..		...	3,62,860
Total ...	3,62,860				

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Chief Secretary to Government, Financial Department,
with two original letters, two enclosures, and a printed budget, to be returned.
„ President, Local Fund Board, Nellore Circle.
„ Director of Public Instruction.
„ Surgeon-General with the Government of Madras.
„ Sanitary Commissioner.
„ Accountant-General.

Exd. E. T. Shunker.

1881.

Board of Revenue,

MADRAS.

To

THE CHIEF SECRETARY TO GOVT.,
FINANCIAL DEPARTMENT

&c., &c., &c

Dated April 2nd.

Printed 12th.

Received

PROCEEDINGS, 2ND APRIL 1881, No. 557.

APRIL.

No. 557.

Local Fund Budget — of Nellore Circle for 1881-82.—Reviewing and submittting to Government —.

Current No. 999

879/7

No. 557.

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2. As there is no money available from the Road Fund Reserve of this year, I request that Rs. 300 may be allotted for this purpose under Contingencies in the budget for 1881-82, in which year the expenditure will be made.

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ABSTRACT.—Recommending certain modifications in Grant II from the beginning of 1881-82 provided for in the budget.

From H. B. GRIGG, Esq., Director of Public Instruction, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Madras, 21st December 1880, No. 5,922.

WITH reference to the budget estimate of the Nellore Circle for 1881-82, I have the honor to state that no credit is taken in the budget for any grant from Provincial Funds on account of middle-class schools, the Local Fund Board having declined to raise the rate of school fees in those schools to the rates prevailing in Government schools. But Government have lately approved of the levy of fees at the rates prescribed for aided schools in the Local Fund middle schools, including old rate schools, to render them eligible for aid from Provincial Funds under the salary grant rules. If, therefore, the Circle Board resolve, on reconsideration, to adopt the aided school rates, a grant from Provincial Funds may be sanctioned for the schools concerned.

2. Under training schools a sum of Rs. 2,600 is entered for the normal school at Nellore opened under G.O., dated 12th February 1880, No. 295. The details of the charges should have been given in Statement III.

3. For Local Fund schools the sum of Rs. 19,200 is allotted against Rs. 18,380 in the current year. The provision for the salaries of masters in the combined system school at Kaligiri should be Rs. 144, and not Rs. 132, as under paragraph 40 of the budget covering letter there are to be two masters on Rs. 7 and Rs. 5 respectively. It is also observed that, as in the current year's budget, no allotment is made for results grants in the above school, and that only Rs. 8 is budgetted for the contingent charges of the Laboor and Sulurpett schools against Rs. 18, the uniform rate sanctioned for similar schools. The total expenditure as per Statement III should be Rs. 20,173, calculating the provision for the Kaligiri school accurately. Deducting from this amount Rs. 940, the estimated outlay on repairs to school-houses, the provision to be made under Grant II for Local Fund schools is Rs. 19,230 in round numbers.

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18 MAY 81
BY G. O. No.

4. The current year's assignment for results grants, viz., Rs. 4,200, is repeated. Elementary education in Nellore is still backward, only one person in 142 of the population of the district being under instruction, according to the latest returns. I would recommend that the number of schools on the combined system be increased as certificated men to take charge of them become available, and that in order to give an impetus to the new normal school a difference in the scale of results grants obtainable by certificated and uncertificated men be declared.

5. The entry for commission on sale of books should be Rs. 165, or, in round figures, Rs. 170, at 15 per cent. on the estimated receipts from sales.

6. The aggregate expenditure proposed under Grant II is Rs. 32,390 against Rs. 31,510 in the current year's estimate and Rs. 41,670, one-sixth share of the land cess to be appropriated for educational purposes.

From M. C. FURNELL, Esq., M.D., F.R.C.S., Sanitary Commissioner for Madras, to C. A. GALTON, Esq., Secretary to the Board of Revenue, dated Madras, 8th January 1881, No. 12.

I HAVE the honor to report, for the information of the Board of Revenue, that a provision of Rs. 14,000 or 16·8 per cent. of available income has been made by the Nellore Local Fund Board for sanitary purposes for the year 1881-82. The allotment is in excess of that of the current year by Rs. 4,000; but with the increased available income, *i.e.*, land cess raised from Rs. 1,75,100 to Rs. 2,50,000, a larger grant may perhaps have been made. I observe "water-pandals" again entered in Statement IV-B as a sanitary charge. This and festival charges swallow up Rs. 6,000, leaving only Rs. 8,000 for purely sanitary purposes.

2. Rs. 8,280 have been allotted for vaccination. The grant is the same as that for the current year and appears to be ample, but no details of the establishment employed have been furnished to me.

THE Local Fund Budget of the Nellore Circle for 1881-82 will be submitted for the orders of Government.

REGULAR ESTIMATE FOR 1880-81.

2. STATEMENT A—RECEIPTS.—According to the Local Fund Report of this circle for 1879-80 as revised in this office, the opening balances of the current year are noted in the margin; but in a statement of actual balances recently furnished by the Accountant-General, the total Local Fund balance is given as Rs. 1,02,698, or Rs. 14,499 less than the amount shown above. In the absence of details it may be assumed that the difference is due to further adjustments under Road Fund, and the opening balance of this fund will accordingly be reduced to Rs. 50,099. This amount must be reserved for the adjustment of expenditure incurred from Famine Funds, and the balance of the General Fund will alone be brought forward. The income from Surplus Pound Fund is put down at Rs. 3,980 against Rs. 7,000 in the budget, the decrease being attributed to an unusual expenditure on necessary repairs to pounds. Current year's estimate of land cess, Rs. 2,50,000, and of sale-proceeds of books, Rs. 1,000, is expected to be realized in full. From the particulars of the demand, collection, and balance of land cess given at the foot of the regular estimate, the demand of the current year is given as Rs. 2,15,000, while the collections are estimated at Rs. 2,32,766 or Rs. 17,766 in excess of the former figure. The President will explain. The contribution of Rs. 590 hitherto paid by the Guntúr Local Fund Board for maintaining a small portion of the road from Inkole to Chinna Ganjam within the limits of the Nellore Circle is not expected during the current year, as it has been decided* that the Guntúr Board is to keep it in order.

	Rs.
Road Fund	64,598
General Fund	52,599
Total...	1,17,197

* Board's Proceedings, 2nd November 1880, No. 1,663.

The total receipts, amounting to Rs. 3,19,299, are made up of—

	Rs.
Road Fund	1,79,780
General Fund	1,39,519
Total ...	3,19,299

3. STATEMENT B—EXPENDITURE.—For New Works, Communications, a sum of Rs. 35,000 is provided against the budget allotment of Rs. 42,240, and for road repairs Rs. 85,000 against an aggregate allotment sanctioned up to date of Rs. 98,882. The President has not submitted the statement showing the budget grants with subsequent additions and deductions, as called for in paragraph 3 of the Board's Circular Memorandum, dated 20th August 1879, No. 1,366. The estimated expenditure on New Works, Civil Buildings, is given as Rs. 8,500 against an aggregate grant of Rs. 9,113. The cost of the Local Fund Engineering Establishment is entered at much less than the sanctioned grant owing to the non-employment of a District Engineer and to the subsequent modifications in the sanctioned scale of the Engineering Establishment approved of in G.O., Financial Department, dated 4th January 1881, No. 12. A sum of Rs. 6,670 is set apart under instructions from the Accountant-General. The President is requested to state the particulars of the outlay which it is now proposed to adjust.

4. The items under Grant II are stated to have been generally calculated on the actuals of the first five months of the current year and are below the sanctioned estimates with the exception of those under "Furniture" and "Result Grants," in regard to which the President states that more furniture is required in the northern schools and that the sums expended on result grants are a little larger than was anticipated.

5. The estimated expenditure on "dispensaries" and "medical practitioners in villages" is given as Rs. 1,040 and Rs. 340 respectively, with reference to the President's proposal submitted for the orders of Government in Board's Proceedings, dated 26th November 1880, No. 1,797. The provision for the medical school is said to include Rs. 200 sanctioned* for the purchase of chemical apparatus for the use of its students. The increased allotment under "midwives practising in taluks" is made in accordance with the proposal sanctioned in G.O., Financial Department, dated 7th December 1880, No. 2,276. The variations under contributions are due to reasons assigned in paragraph 21 of the President's letter. The other items under Grant III call for no remark.

* Board's Proceeding dated 26th November 1880, Miscellaneous No. 13,123.

6. The entry for the establishment in the Local Fund Board's Office is stated to include Rs. 620 for the district audit establishment. The marginally-noted scale particularized in the establishment list which accompanies the budget estimates appears not to have been communicated to the Board of Revenue as directed in G.O., Financial Department, dated 23rd June 1880, No. 1,230. The sum of Rs. 380 entered under instructions from the Accountant-General will be retained pending further information regarding the nature of the outlay. The following items should not have been included in budget estimates and will therefore be struck out:—

	Rs.
1 Auditor	70
1 Assistant Accountant	25
1 do. do.	15
Total ...	110

	Rs.
Advances recoverable	60
Permanent advance	590
Total ...	650

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10. Statement II-A, Part I, New Works.—Part I contains thirty-three road works with an aggregate allotment of Rs. 78,800. Of the thirty-three items, eighteen are sanctioned, thirteen are works undertaken out of Famine Funds, and the remaining two are unsanctioned new works. As regards the works executed out of Famine Funds, the Board are of opinion that regular estimates should now be prepared for their completion and sanctioned by competent authority, and until this is done they do not think it advisable to incur any further outlay on them. These works with allotments aggregating Rs. 27,000 have accordingly been struck out. The President is requested to arrange for the preparation of the necessary estimates for these as well as for the two unsanctioned works above alluded to.

Items Nos. 35 to 39, 43 and 46 should be shown in the Appendix to Part I, as the estimated cost of each work is below Rs. 1,000.

11. Under Civil Buildings, Rs. 3,000 are provided for the construction of school-houses and Rs. 12,950 for chattrams and travellers' bungalows. In order to utilize the large balance available under the General Fund, it is proposed to construct two second-class choultries at Tettupet and Dugarázpatnam on much the same plan as that described in Board's Proceedings, dated 2nd July 1879, No. 1,915, except that the portion assigned to various castes is to be a separate building. Owing to this alteration in the proposed standard design, the estimated expenditure on each choultry is given as Rs. 4,350. When submitting the promised estimates the President will doubtless furnish fuller information on this subject.

12. Part II, Repairs.—This list contains fifty-eight Road Fund and forty-six General Fund items with a total assignment of Rs. 90,450.* The provision for road repairs shows an increase of Rs. 2,390 over the current year's sanction owing to enhanced provision for maintenance grants for some of the roads and to the maintenance of some branch roads, the earthwork of which was executed during the famine. Rs. 200 are set apart for repairing four village roads.

	Rs.
* Road works	88,210
Civil buildings	2,240
Total ...	90,450

13. The Board note that Statement II-B has not been furnished. The President will expedite its submission.

14. Grant I is :—

	Rs.
Road Fund	1,89,510
General Fund	24,010
Total ...	2,13,520

15. Grant II, Education.—Rs. 3,440 are allotted for educational inspection against Rs. 3,380 for the current year, the increase being due to a proposal to raise the pay of one of the inspecting schoolmasters from Rs. 30 to Rs. 35 a-month. The above proposal as well as the changes proposed in the Local Fund schools as detailed in paragraph 40 of the President's letter, have been recommended by the Director of Public Instruction in his endorsement read at the head of these Proceedings, and are accordingly submitted for the sanction of Government. The President is requested to state when the combined system school at Jabparti was opened. If it is in substitution of the one that was in existence at Vasili, he will indicate the half-yearly return in which this transfer was notified to the Board. With reference to paragraph 1 of the Director's letter read also at the head of these Proceedings, the President is requested to obtain the views of the Circle Board as to the desirability or otherwise of levying fees in the Local Fund middle-class schools at the rates prescribed for aided schools and so render them eligible for salary grants from Provincial Funds in accordance with G.O., Financial Department, dated 2nd October 1880, No. 1,902. As pointed out by the Director in paragraph 3 of the same letter, the provision for the salaries of masters in the combined system school at Kaligiri should be Rs. 144 instead of Rs. 132. The current year's allotment for result grants is repeated and the President's

7. The following statement shows the regular estimate of expenditure as revised by the Board :—

	Road Fund.	General Fund.	Total.
	RS.	RS.	RS.
New Works—			
Communications	35,000	...	35,000
Civil Buildings	...	8,500	8,500
Repairs—			
Communications...	85,000	...	85,000
Civil Buildings	...	3,500	3,500
Miscellaneous Public Improvements	...	500	500
Local Fund Engineering Establishment	13,130	1,370	14,500
Tolls and Ferries Establishment	470	...	470
Tools and Plant	3,290	340	3,630
Miscellaneous...	6,670	...	6,670
Grant I	1,43,560	14,210	1,57,770
Do. II	...	29,540	29,540
Do. III	...	35,340	35,340
Do. IV	2,350	1,830	4,180
Total Expenditure ...	1,45,910	80,920	2,26,830
Receipts ...	1,79,780	1,39,519	3,19,299
Balances ...	33,870	58,599	92,469

These balances will be brought forward to the budget of 1881-82.

BUDGET ESTIMATE FOR 1881-82.

8. STATEMENT A, RECEIPTS.—The receipts from land cess are estimated at Rs. 2,50,000 as in the current year's budget and regular estimate. The President has failed to furnish the particulars of toll collections as required by paragraph 6 of the Board's Circular Proceedings, dated 11th September 1878, No. 1,124. The omission should now be supplied. The other items of receipts call for no remark. The total receipts, amounting to Rs. 3,62,860, are distributed as under—

	RS.
Road Fund	2,16,790
General Fund	1,46,070
Total ...	3,62,860

9. STATEMENT B, EXPENDITURE—GRANT I, PUBLIC WORKS—STATEMENT II, ROAD FUND.—The allotment for New Works, Communications, has been reduced from Rs. 78,800 to Rs. 51,800 which will be noticed further on. The allotment for the Local Fund Engineering Establishment is given at Rs. 29,240 as sanctioned in G.O., Financial Department, dated 4th January 1881, No. 12, the Road Fund share being Rs. 25,630. The share of the cost of the general management chargeable to the Road Fund should be Rs. 3,980, and not Rs. 3,950 as given by the President under the impression that the cost of the audit establishment should be charged solely to the Road Fund. With reference to the President's second letter recorded at the head of these Proceedings, the amount required for meeting the contingent charges of the engineering establishment will be raised from Rs. 1,500 to Rs. 1,800, the proportion debitable to the Road Fund being Rs. 1,580. The allotment for Tools and Plant should be Rs. 3,500. The Road Fund Reserve calculated at 10 per cent. of the bare receipts comes to Rs. 18,290. The total Road Fund expenditure amounts to Rs. 1,93,490, leaving a balance of Rs. 23,300.

attention will be drawn to the suggestions contained in paragraph 4 of the Director's letter. The entry for commission on sale of books should be Rs. 165 or, in round figures, Rs. 170.

16. STATEMENT III.—The details of the allotment for the normal school at Nellore are not shown in this statement. The omission has been supplied in this office.

Only Rs. 940, the allotment for repairs of certain school-houses, are shown in this statement, but not Rs. 3,000 provided in Part I of the budget for the construction of the normal school at Nellore and other school-houses. The necessary entries have now been made.

17. GRANT II is Rs. 32,430 chargeable to the General Fund.

18. GRANT III, MEDICAL RELIEF, SANITATION, &c.—The allotments for dispensaries Rs. 2,770, medical practitioners Rs. 920, and the medical school at Nellore Rs. 2,150, are stated to have been entered in accordance with the President's proposal already alluded to and will be allowed to stand subject to the remarks of the Surgeon-General wth the Government of Madras which have not yet reached the Board. The President should have furnished particulars in Statement IV-A of the charges proposed for hospitals and dispensaries. He is requested to supply the omission at once.

SANITATION.—The provision for sanitary improvements shows an increase of Rs. 4,000 over the current year's grant, the state of the funds having allowed it to be raised nearly to the amount allotted in 1878-79. The President should have particularized the localities wherein the amounts provided against the respective heads noted in the margin are proposed to be spent.

	1880-81. RS.	1881-82. RS.
Scavengering of large villages and small towns ...	3,000	4,000
Improvement of water-supply	1,000	2,000
Enlargement and improvement of village sites ...	1,000	2,000
Water-pandal and festival charges	5,000	6,000
Total ...	10,000	14,000

CHOULTRIES.—The increased provision under choultries is stated to be required for furniture at Sulurpett and for servants, contingencies, and furniture for the new choultry* in the Vemalapad pass. The President will state why no provision is made for the entertainment of two hedge-keepers on Rs. 4 each per mensem sanctioned permanently for the Kavili choultry in Board's Proceedings, dated 10th July 1880, Miscellaneous No. 7,562.

* Sanctioned in G.O., Financial Department, dated 8th October 1875, No. 1,981.

BUNGALOWS.—The establishment for the bungalow at Bungarupett is noted in the remark column of Statement IV-A as having been sanctioned in Board's Proceedings, dated 8th May 1880, Miscellaneous No. 4,957, but these Proceedings and those with which they are connected refer to the bungalow at Venkatagiri which was built and supported by the Rajah of Venkatagiri and by him handed over to the Circle Board. The President is requested to explain.

With reference to paragraph 2 of his letter, the Sanitary Commissioner will be furnished with the details of the vaccine establishment.

19. Contributions towards the medical college and the vaccine inspecting agency should be Rs. 1,350 each, calculated at 0·5 per cent. of the total receipts; and those to municipal dispensaries have been calculated with reference to Government Orders noted in the margin. The provision for "midwives practising in taluks" shows an increase of Rs. 380 over the current year's sanction due to the employment of four more midwives under the sanction conveyed in the Government Order quoted in paragraph 5 *supra*.

G.O., Financial Department, dated 27th April 1880, No. 861.

G.O., Financial Department, dated 21st June 1880, No. 1,216.

20. GRANT III is Rs. 42,580 chargeable to the General Fund.

21. GRANT IV, MISCELLANEOUS.—The contribution for the controlling establishments at the Presidency should be Rs. 2,410. The provision made for the "establishment of the Local Fund Board's office" includes Rs. 1,320 for the audit establishment. The latter amount should be shown as a separate item. The increase in the allotments for other items under this grant are explained and call for no remark.

22. Grant IV is :—

	RS.
Road Fund	3,980
General Fund	2,680
Total ...	6,660

23. The following is an abstract of the budget as revised by the Board :—

Receipts.		RS.	Charges.		RS.	RS.
Road Fund		2,16,790	Grant I ...	Road Fund ...	1,89,510	
General Fund ...		1,46,070		General Fund ...	24,010	
						2,13,520
			„ II ...	Do. do. ...	...	32,430
			„ III ...	Do do. ...	...	42,580
			„ IV ...	Road. Fund ...	3,980	
				General do. ...	2,680	
						6,660
			General Reserve		...	8,750
			Balances.			
			Road Fund		23,300	
			General Fund		35,620	
						58,920
Total ...		3,62,860	Total ..		...	3,62,860

(A true Copy and Extract.)

Acting Sub-Secretary.

To the Chief Secretary to Government, Financial Department, with two original letters, two enclosures, and a printed budget, to be returned.
" President, Local Fund Board, Nellore Circle.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.
" Accountant-General.

Exd. E. T. Shunker.

12/2/80 Dr. 295—
4/2/81 Dr. 12
7/12/80 Dr. 2276
23/6/80 Dr. 1230
8/1475 Dr. 1981 ×
27/4/80 Dr. 861.
21/6/80 Dr. 1216
2/10/80 Dr. 1902
28/1/80 Dr. 211.

To
The Chief Secretary to Govt.
F. D.

1881.
Board of Revenue,
MADRAS.

To

THE CHIEF SECRETARY TO GOVT.,
FINANCIAL DEPARTMENT.

&c., &c., &c.

Dated April 2nd.

Printed th.

Received 19/4

Current No. 999

PROCEEDINGS, 2ND APRIL 1881, No. 557.

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APRIL.
No. 557.

Local Fund Budget — of Nellore Circle for 1881-82.—Reviewing and submittting to Government —.

No. 999 of 1881

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No 999 of 1881

28

FINANCIAL DEPARTMENT.

879/11

PROCEEDINGS of the MADRAS GOVERNMENT.

READ the following Proceedings of the Board of Revenue, dated 2nd April 1881 No 557

ORDER. 18 May 1881 No 879.

The estimated receipts and Charges of the Salem Local Fund for 1881-82 circle A are compared below with the sanctioned and Regular estimates for 1880-81.

RECEIPTS.	Budget 1880/81.	Regular Estimate 1880-81.	Proposed Estimate 1881-82
Balances			
Road Fund	39,150	50100	33870
Endowment Fund	"	"	"
General Fund	17,900	82600	58860
Allotments from General Revenue ...			
Provincial Funds			
For Roads	"	"	
,, Schools	"	"	
,, General purposes ...	"	"	
Special Funds	9300	5900	9000
Cess on land	250,000	250,000	250,000
Tolls	7300	7220	7250
Fees in Schools	2080	1480	2440
Contributions from other Circles, &c. ...	590	"	"
Receipts from Endowments, &c. ...	"	"	"
Miscellaneous	1800	2100	1700
Total ...	328020	369400	362560

CHARGES.			
GRANT I.			
New Works.			
Communications	42,240	35000	51800
Civil Buildings	5100	8500	15,950
Miscellaneous Public Improvements	"	"	"
Repairs.			
Communications	85,820	85000	88,210
Civil Buildings	1,670	3500	2240
Miscellaneous Public Improvements	1500	500	1500
Local Fd Board Expenditure Establishment, ~~P. W. D.~~ ...	24000	14,500	29240
~~Petty Establishment~~	"	"	"
Tolls and Ferries	960	470	500
Tolls and Plant	3,400	2630	3,990
Road Fund Reserve	18390	6670	18290
Contributions to other Circle, &c.	"	50,100	"
Reserved for famine adjustments Miscellaneous	"	"	1800
GRANT II.			
Inspection	3380	3060	3440
Training Schools	2,600	1800	2,600
Local Fund Schools	18,380	17,630	19220
Salary Grants	"	"	"
Results Grants	4200	4500	4200
Miscellaneous	2950	2950	2,970
GRANT III.			
Hospitals and Dispensaries ...	"	1040	2,770
Vaccination	8280	6920	8280
Medical Practitioners ...	3090	3120	3070
Sanitation	10000	10,000	14000
Markets	"	"	"
Choultries	690	650	870
Travellers' Bungalows ...	1,310	1180	1,310
Miscellaneous	11490	12430	12280
GRANT IV.			
Establishment	3470	4180	6660
General Reserve	8720	"	8750
Balances	"	"	"
Road Fund	47,400	33870	23300
Endowment Fund	"	"	"
General Fund	18980	58600	35620
Total ...	828020	369400	362860

2679/12 S.P

2. The opening balance of the Regular estimate as revised by the Board of Revenue will be adopted subject to the remarks made in the reviews of the Budgets which have already come before Government regarding the difference between the Presidents and the Accountant Generals accounts and the necessity of furnishing particulars in the latter. The Board of Revenue propose to reserve the Road Fund opening balance of Rs.

Rs. 50,100 for the adjustment of famine expenditure and to omit the amount from the accounts altogether. The Government cannot approve of ~~the exclusion~~ the exclusion of the expenditure from the accounts ~~but~~ direct that the amount will be carried forward in the Regular Estimate as opening balance and shewn as a ~~liability~~ charge under grant I. ~~on the charge side~~. The expediency of providing for ~~such~~ a large ~~payment~~ in one year may be questioned especially in the absence of ~~any correct~~ information regarding the extent of the liability to be met; but as the funds of the Circle are not much crippled by the proposed payment, the Government will stand ~~would not object to it~~. The error regarding the Land-cess estimate noticed by the Board of Revenue appears to be owing to the average demand for the last few years being shewn in the Regular Estimate instead of the actual demand for 1880-81. The ~~President~~ should report what the latter was. The realization of

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of about a fourthonly
of the arrears demand
is unsatisfactory.
The Board of Revenue
will direct attention
to these arrears and
enforce their speedy
collection. The decrease
in School fees should
be explained. In
other respects the Regular
Estimate as revised
by the Board of Reve-
nue is accepted, except
that the item "Normal
School" should have
been shown separately
under Grant II instead
of being included
under Miscellaneous

3. No information
is furnished to
enable Government to
judge of the correctness
of the Land Cess estimate
for 1881-82, the demand
of the year not being
known.

4. The allotment
for new works as re-
vised by the Board
of Revenue is ap-
proved. The provision
for education has been
fully reported on
by the Director of
Public Instruction.
The increase of 5 Rs.
to one of the inspecting
School Masters is
sanctioned. The
remarks

~~Remarks of the Surgeon General have not yet~~
~~been received regarding~~

Office note

Copy of Bd's Proc.
of 26th November 1856 No. 1797
submitting their proposals to
put with these papers. The order
of Govt on this cannot be traced
here. W

The provision for Hospitals
and other Medical charges
referred to in para 8 of
the Board's Proceedings is approved & sanctioned subject
to such alterations as may be
found necessary on consideration
of the Surgeon General's report
which she have been sub-
mitted before this.
The increase in the sanitation charges is noted. The cost of maintaining the existing bungalows, including provision for their repair amounts to Rs. 2,310, while the income expected from them is only Rs. 600.

5. With the above remarks the Right Hon. the Governor

in

879/15 6P

In Council papers
the Budget of the
Nellore Local Fund
Board for 1881-82

To,

The Bd of Revenue with Sheets Despd 1/6
" Revl Department
" Public Works Deptt. } with 6 Copy of
" Accountant Genl Bd Pro.
" Sanitary Commissioner
" Surgeon Genl with the Govt Despd 2/6
of Madras.
" Dr of Public Instruction
" Record of the Exempt Cons.
Nellore 21st with 6 Copy of Bd Pro

Mem'd Pro to
Memorial Pro

Govt. of {187 } Madras.

FINANCIAL.

To

Dated } 187 , *No.*
Recd. }

Nos.

Rainfall

Govt. of {188/} Madras.

Fwd

DISPOSED OF
18 MAY 81
BY G. O. No. 879.

F. Budgets. Orders passed
Prov. Rd & Bridge expenditure
F. 1881-82 budget of the
Salem Circle for 1881/82.