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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

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7th October 1027

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. TOKE JEYARAM NAIDU, Chairman, Municipal Council, Nellore, to the Chief Secretary to Government (through the Collector of Nellore), dated Nellore, 10th August 1886, No. 390.

I have the honor to submit the annual report of the Nellore Municipality for the year 1885-86, together with the prescribed statements of accounts.

2. At the commencement of the year, there were 18 councillors including the chairman; of these one died, and a second left the station. Thus at its close, there were 4 officials and 12 non-officials. There were 19 meetings during the year, and the average attendance was 10.

3. The accounts of 1885-86 were not audited locally, as under G.O., No. 374 M., dated 22nd April 1886, they were to be audited by the Inspector of Local Fund Accounts or his assistants.

4. The year 1884-85 closed with a balance of Rs. 5,026, and, as the amount tallied with that shown in the Huzur treasury accounts, it was adopted as the opening balance of 1885-86.

5. The total receipts of the municipality from all sources, excluding the license-tax for the year 1885-86, were Rs. 36,753-13-7. This, together with the opening balance of Rs. 5,026-5-6, amounting in all to Rs. 41,780-3-1, was available for expenditure in the year. But the total expenditure was Rs. 37,309-7-1, so that there was left a balance of Rs. 4,470-12-0 in favor of the municipality at the close of the year 1885-86.

6. The actual receipts of the year 1885-86 are hereunder compared with the budget estimate of the y[illegible] and the actuals of the previous year, 1884-85:—

	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance	— 1,468	5,026	100	+ 6,494	+ 4,926
1. Rates on Houses	8,065	6,771	8,200	— 1,294	— 1,429
2. Rates on Lands	1,191	532	1,500	— 659	— 968
3. Tax on Arts	1,637	1,882	1,900	+ 245	— 18
4. Tax on Vehicles and Animals	1,682	1,752	1,750	+ 70	+ 2
5. Registration of Carts	1,924	2,078	1,920	+ 154	+ 158
6. Tolls at full schedule rates	6,793	5,400	5,400	— 1,393	..
7. Licenses	149	255	220	+ 106	+ 35
8. Assignments by Government	4,576	3,138	3,200	— 1,438	— 62
9. Local Fund Contribution on account of Schools, Medical Establishment and [illegible]ying-in Hospital	5,799	5,553	5,700	— 246	— 147
10. Fines and Fees under bye-laws	340	483	360	+ 143	+ 123
11. School fees	280	311	300	+ 31	+ 11
12. Income from Market	300	311	300	+ 11	+ 11
13. Rent of Buildings	268	284	100	+ 16	+ 184
14. Private Scavengering	689	967	2,600	+ 278	— 1,633
15. Endowments	1,724	1,781	1,410	+ 57	+ 371
16. Miscellaneous	1,315	5,202	4,680	+ 3,887	+ 522
17. Advances recovered	292	54	..	— 238	+ 54
Total ..	37,024	36,754	39,540	— 270	— 2,786
Total, including Balance ..	35,556	41,780	39,040	+ 6,224	+ 2,140

7. *Rates on Houses.*—The actuals receipts under this head for 1885-86 were Rs. 6,770 (Rs. 6,580 on account of the current, and Rs. 190 on account of the arrears demand), while the budget estimate was Rs. 8,200. Subsequent collections up to 30th June 1886 amount to Rs. 1,106. Out of the arrears demand, Rs. 173 was ordered by the council, in their Resolutions, Nos. 46, 83 and 299, to be written off the accounts, and out of the current demand, Rs. 79 were remitted by me in the first instance. The rest, amounting to Rs. 1,407, a great portion of which has also to be remitted, is pending disposal by the council.

8. *Land Rates.*—The receipts under this head in 1885-86 amounted to Rs. 532 (Rs. 262 on account of the arrears and Rs. 270 on account of current demand), showing a decrease of Rs. 968 with reference to the budget estimate, and of Rs. 659 with reference to the actuals of 1884-85. These decreases are chiefly due to the reduced area of the municipality, owing to the revised boundaries sanctioned in G.O., No. 771 M., dated 6th November 1885. Subsequent collections up to 30th June 1886 amounted to Rs. 185. Out of the balance of Rs. 549, a large portion has also to be written off the accounts, as it chiefly relates to the assessment on lands taken up for railway works, &c., or bought in by Government.

9. Coercive measures were adopted in several cases in the collection of house and land rates, 155 warrants having been issued in the year. There was, however, no instance in which distrained property was brought to sale.

10. The following table shows the demand, collection, and balance of house and land rates for 1885-86, together with subsequent collections up to 30th June 1886 :—

Items.	Demand.			Collection.				
						Remission.		
	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
House rate	949	8,586	9,535	190	6,580	173	79	7,022
Land do.	681	585	1,266	262	270	..	..	532
Total ..	1,630	9,171	10,801	452	6,850	173	79	7,554

Items.	Balance.			Subsequent collections up to 30th June.						Balance.		
							Remission.					
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	10	11	12	13	14	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
House rate	586	1,927	2,513	6	1,100	1,106	..	..	..	580	827	1,407
Land do.	420	314	734	2	183	185	..	..	..	418	131	549
Total ..	1,006	2,241	3,247	8	1,283	1,291	..	..	..	998	958	1,956

It will be observed from the above that the collection of arrears has been much less than what was expected at the time of the preparation of the budget. In the case of arrears of house rates, after close scrutiny, the council at their meetings of the 3rd June and 22nd July 1885 and 26th March 1886 ordered that the sum of Rs. 173, appertaining to the years 1882-83 and 1883-84, be written off the accounts as irrecoverable, as stated in paragraph 7 *supra*. After deducting Rs. 1,106, the collections made subsequent to the 31st March 1886 up to 30th June, from Rs. 2,513, the balance on the former date, there is left Rs. 1,407. It is expected that a further portion of this balance will be written off in a similar manner, if remissions amounting to Rs. 310 are granted for 1884-85 and 1885-86 on account of vacant houses and bungalows : and

the balance will be still further reduced to Rs. 387 if the assessment for those years on ruined and locked-up houses and open grounds, &c., viz., Rs. 710, be similarly written off. The ultimate balance, Rs. 387, seems recoverable, and will be collected soon.

As regards the land rates balance of Rs. 734 on the 31st March 1886, subsequent collections under this head up to 30th June, which came up to Rs. 185, reduced it to Rs. 549. Here I beg to submit that some lands within the revised municipal limits have been taken up by the Railway Department for their works, and others were bought in. The assessment on such lands, amounting to Rs. 240, will have to be written off, and the rest, Rs. 309, is being collected. A revision of the assessments on houses and lands is, however, in progress in the present year.

11. *Tax on Arts.*—The actuals of 1885-86 under this head are less than the budget estimate of the year and more than the actuals of 1884-85 by Rs. 18 and Rs. 245, respectively. The decrease of Rs. 18 with reference to the budget estimate is too small to need any remarks, while the increase of Rs. 245 over the actuals of the previous year is caused by the collection in the current year of the arrears of the previous year.

12. The demand, collection, and balance of tax on arts for 1885-86 are given in the following statement :—

Item.	Demand.			Collection.				
						Remission.		
	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tax on arts	1,208	2,129	3,337	448	1,433	..	71	1,952

Items.	Balance.			Subsequent collections up to 30th June.						Balance.		
							Remission.					
	Arrears.		Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	10		12	13	14	15	16	17	18	19	20	21
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Tax on arts	759	625			255	362	..	..	..	652	370	1,022

The remissions shown in the above abstract are those granted to ratepayers on appeals either by reductions or exemptions. The arrears appertaining to the years 1882-83 to 1884-85, viz., Rs. 652, have been found to be irrecoverable and have to be written off the accounts, as it relates to parties that have left the station, or closed their business soon after taxation owing to the ordinary fluctuations in trade, or are dead. As regards the current balance of Rs. 370, I beg to state that only Rs. 200 appear to be recoverable and are being collected, and the rest, Rs. 170, have to be written off the accounts. A revision of this tax is also undertaken in the present year.

In some cases coercive process was resorted to in the collection of this tax ; 64 warrants were issued against the defaulters, and in every case the amount due was paid up before the property attached was brought to sale.

13. *Tax on Vehicles and Animals.*—The income under this head for 1885-86 was Rs. 1,752, against Rs. 1,750, the sanctioned estimate of the year, and Rs. 1,682, the actuals of the previous year. The differences are small and need no explanation.

One hundred and sixty-four vehicles and 2,084 animals were licensed during the year, against 169 vehicles and 1,946 animals in the previous year.

14. *Registration of Carts.*—The collections under this head for 1885-86 were Rs. 2,078, against Rs. 1,924, the actuals of the previous year, and Rs. 1,920, the sanctioned estimate of the year 1885-86. The increase in both cases is due to the increasing traffic on account of the railway works.

One thousand and thirty-nine carts were registered in the year, against 962 in the previous year.

15. *Tolls.*—The contract for the collection of tolls was sold at a public auction to the highest bidder for a sum of Rs. 6,800 for the year 1885-86. An agreement was taken from the contractors for the collection of tolls at the several gates, in accordance with the provisions of Act III of 1871, but on the introduction of Act IV of 1884, the collections of tolls at the old gates, which were not on the municipal limits, was found to be illegal, and the contractors were prosecuted by toll-payers for illegal collection. The contractors therefore relinquished their contract, and claimed compensation for losses; and the council resolved to collect the tolls departmentally. Application was at the same time made to Government for the revision of the municipal boundaries, and the revised boundaries were sanctioned in G.O., No. 771 M., dated 6th November 1885. The council, who had in view the income of the three months during which the toll collections were made departmentally, decided, in their resolution, No. 241, of the 7th December 1885, that the gates should be given back to the contractors for the current year for Rs. 5,400, which was the upset price, in lieu of all their claims for compensation and losses, &c.; and Government, in their Order, No. 253 M., dated 16th March 1885, sanctioned the action of the council, and the remission of Rs. 1,400 to these contractors in consequence.

16. *Licenses—Fees from offensive and dangerous Trades.*—The receipts under this head for 1885-86, viz., Rs. 255, show an increase of Rs. 106 over the actuals of 1884-85, and of Rs. 35 over the sanctioned estimate of the year. The increase is mainly due to the collection of fees for licenses sanctioned by Government in their Order, No. 229, dated 26th June 1885.

17. *Assignment by Government.*—The revenue under this head for 1885-86 was Rs. 3,138, while the budget estimate of the year was Rs. 3,200, and the actuals of the previous year Rs. 4,576. The decrease of Rs. 1,438 with reference to the actuals of 1884-85 is chiefly occasioned by the payment in that year from Provincial funds of Rs. 860 on account of the salary grants of the middle classes in the local high schools, and of Rs. 400 on account of the results and future grants of the municipal combined girls' schools, and by the smaller collection under the Cattle Trespass Act.

18. *Local Fund Contribution.*—The Local Fund contribution for 1885-86 amounted to Rs. 5,553, against Rs. 5,700, the estimate of the year, and Rs. 5,799, the actuals of 1884-85. There is a decrease, both with reference to the estimate of the year and the actuals of the previous year, which is chiefly due to a smaller number of pupil midwives trained in the lying-in hospital during the year.

19. *Fines and Fees.*—The amount realized under this head in 1885-86 was Rs. 483, against Rs. 360, the budget estimate, and Rs. 340, the actuals of 1884-85. The increases are due to a larger amount of magisterial fines collected in the year.

20. *Items Nos.* 11 *and* 12.—The differences in these items are small and need no explanation.

21. *Rent of Buildings.*—The increase over the sanctioned estimate is due to the large collection of fees from the travellers' bungalow at Nellore.

22. *Private Scavengering.*—The actual receipts under this head for 1885-86 was Rs. 967, while the budget estimate of the year was Rs. 2,600, and the actuals of the previous year Rs. 689. At the time of the preparation of the budget, it was contemplated to introduce the scheme into the whole town. But subsequently it was thought proper to try the system for some time longer in a select number of blocks, as already reported in paragraph 11 of my letter, No. 885, of the 25th January 1886. Hence the decrease with reference to the sanctioned estimate by Rs. 1,633.

23. *Endowments.*—The following statement compares the actuals of 1885-86 with the budget estimate of the year and the actuals of the previous year:—

	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.
	Rs.	Rs.	Rs.
1. Rajah's contribution to civil dispensary .	1,000	1,000	1,000
2. Interest on Government securities ..	468	288	200
3. Sale of medicines, &c.	239	491	200
4. Sale of unserviceable articles at langerkhana	4	2	10
5. Choultries	13	..	..
Total ..	1,724	1,781	1,410

24. *Item No.* 1.—The Rajah of Venkatagiri gives a fixed annual contribution of Rs. 1,000 for the maintenance of the civil dispensary.

25. *Item No.* 2.—The decrease of Rs. 180 with reference to the actuals of 1884-85 is due to the interest of two years on Government securities (Rs. 1,000 for the civil and Rs. 8,000 for the branch dispensary) having been drawn in that year, while the excess over the budget amount is caused by the full amount of interest having been drawn in 1885-86.

26. *Item No.* 3.—There is a large increase of Rs. 252 over the actuals of 1884-85, and of Rs. 291 over the sanctioned estimate of 1885-86, which is owing to the large collection of subscriptions for the dispensary and the increased sale-proceeds of medicines.

27. *Items Nos.* 4 *and* 5.—There is little or no difference in these items.

28. *Miscellaneous.*—The items falling under this head are the following:—

	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.
	Rs.	Rs.	Rs.
1. Sale-proceeds of [illegible]pings	12	247	100
2. Do. [illegible]es	6	20	10
3. Do. la	155	23	100
4. Do. un[illegible]viceable articles ..	66	53	60
5. Cart-stand fees	820	910	700
6. Slaughter-house fee[illegible]	240	245	230
7. Sundry receipts	16	238	20
8. Municipal fines	..	16	..
9. Advances recovered	292	54	..
10. Contribution by the Telegraph Department.	..	110	..
11. Recoveries from Provincial services ..	..	3,340	3,460
Total ..	1,607	5,256	4,680

29. *Items Nos.* 2, 4 *and* 6.—The differences are too small to need any explanation.

30. *Item No.* 1.—The large increase in this item is due to the sale of the street sweepings—accumulations of the last two years.

31. *Item No.* 3.—The fall in the revenue under this head is owing to the larger sale of lands in 1884-85 for house-sites.

32. *Item No.* 5.—In the current year, the municipal cart-stands were farmed out for Rs. 910, against Rs. 820 in the previous year.

33. *Item No.* 7.—The large increase of Rs. 222 over the actuals of 1884-85, and of Rs. 218 over the sanctioned estimate of the current year, is attributable to the collection in the current year of the license-tax arrears of 1884-85; to the recoveries made from the manager of the Free Church Mission School on account of the over-payment of the salary grants; and to the penalties on account of license and professional taxes.

34. *Item No.* 8.—Fines were levied from the cart-stands and the slaughter-house contractors for neglecting their duties, and hence the entry under this head.

35. *Item No.* 9.—The decrease with reference to the actuals of 1884-85 is owing to the refund made in that year by the Paymaster, Presidency, out of the sum paid to the Military Department on account of the cost of medicines supplied to the municipality. Rs. 54 under the actuals of 1885-86 is the amount recovered from medical students detached on cholera duty.

36. *Item No.* 10.—The landlady of the municipal office premises, which was rented for some years past at Rs. 20 a month, demanded Rs. 30 a month; whereupon the Telegraph Department, which occupies a portion of the premises, agreed to contribute towards the house-rent at Rs. 10 a month. Hence the entry of Rs. 110 under this head.

37. *Item No.* 11.—Under G.O., No. 1769, dated 1st August 1884, the cost of the establishment of Assistant Surgeons is to be met in equal shares by Provincial funds and by the 5 per cent. contribution for sanitary inspection paid by municipalities and district boards. The three-fourths pay of the Assistant Surgeon paid from municipal funds for 1883-84, viz., Rs. 2,250, was therefore recovered from Provincial funds (*vide* G.O., No. 303 M, dated 20th July 1885.)

Under G.O., No. 656, dated 20th October 1884, the three municipal girls' schools were taken up by Government from 1st April 1884, and the actual net cost of the maintenance of these schools in 1884-85, viz., Rs. 1,090-5-4, was also recovered within the year.

38. *Charges.*—The subjoined table compares the expenditure classified under the several budget grants of the year 1885-86 with the sanctioned estimate of the year and the actuals of 1884-85:—

Particulars.	Actuals of 1884-85.	Actuals 1885-8	dget mate of 885-86.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
1	2	3	4	5	6
	Rs.		Rs.	Rs.	Rs.
Grant I	2,743	10,237	12,350	+ 7,494	— 2,113
„ II	6,133	4,253	4,290	— 1,880	— 37
„ III	14,059	14,537	14,940	+ 478	— 403
„ IV	4,846	4,786	4,560	— 60	+ 226
„ V Office establishment	2,712	2,936	2,750	+ 224	+ 186
Refunds	37	75	100	+ 38	— 25
Advances recoverable	..	485	..	+ 485	+ 485
Total	30,530	37,309	38,990	+ 6,779	— 1,681
Closing balance	5,026	4,471	650	— 555	+ 3,821
Total, including balance	35,556	41,780	39,640	+ 6,224	+ 2,140

It will be observed from the above that the actuals of 1885-86 exceed those of the previous year by Rs. 6,779, and fall short of the budget allotment by Rs. 1,681. The increase or decrease under each head is explained below:—

39. *Grant I.*—The budget provision for expe ure under this grant in 1885-86 was Rs. 12,350, while the actual expenditure in the year was Rs. 10,237, and the actuals of 1884-85 Rs. 2,743. The increase or decrease under the several items constituting the grant is explained hereunder:—

Particulars.	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. New Works—					
Communications—					
Buildings	572	1,060	1,320	+ 488	— 260
Drainage	152	1,052	1,910	+ 901	— 858
Miscellaneous	222	40	40	— 182	..
2. Repairs—					
Communications	1,713	6,931	7,180	+ 4,750	— 249
Buildings	69	56	150	— 13	— 94
Drainage	14	440	940	+ 426	— 500
Miscellaneous	2	196	220	+ 194	— 24
3. Establishment	..	450	540	+ 450	— 90
4. Tools and Plant and Contingencies	..	12	50	+ 12	— 38
5. Contributions to Local Funds	..	..	..	..	..
Total	2,743	10,237	12,350	+ 7,494	— 2,113

40. Payments were not made in full to contractors for any of the works executed by them during the year, as the bills submitted were referred to a sub-committee for their scrutiny and are not yet returned. The total part payment made to the contractors was Rs. 8,000 as detailed below.

41. *Buildings.*—The budget allotment under this head was Rs. 1,320. But the value of work done in the year amounted to Rs. 2,241-11-2 (Rs. 2,143-15-0 on account of the market stalls and Rs. 97-12-2 on account of five dust-bins). Towards this amount Rs. 1,060 was paid, Rs. 1,000 as part payment for the construction of the market stalls, which, as they now stand, need only roofing (*vide* my letter, No. 974, dated 18th February 1886, paragraph 3), and Rs. 60 for the erection of five dust-bins. It is to be noted that the provision of Rs. 200 in the budget for a public latrine was not utilized for want of a proper site.

42. *Drainage.*—The allotment under this head for 1885-86 was Rs. 1,910. Of this amount Rs. 1,052 was paid on account of the portion of the V-shaped drain in the bazaar street which was completed in 1884-85, and for the payment of which sanction was accorded by Government in their order, Mis. No. 24 M., dated 12th March 1886. The cost of the V-shaped drain constructed in another portion of the main bazaar during the year under rep was Rs. 622-15-2, towards which no payment was made to the contractors.

43. *Miscellaneous.*—A provision was made under this head in the original budget of the year under review. remuneration of Rs. 218-15-6 was, however, sanctioned to the municipal inspector n G.O., No. 370, dated 23rd February 1885, for his professional supervision of ublic works of the years 1882-83 to 1884-85. Of this amount Rs. 39-10-1 related t orks. Hence this amount was shown under New Works—Miscellaneous. The rest of the remuneration was shown under Repairs—Miscellaneous, as it related to Public Works—Repairs.

44. *Repairs—Communications.*—The several roads, as per statement II-A, part II, repairs, have been repaired in the year under report. The budget allotment for repairs—communications, for 1885-86, was Rs. 7,180, and the amount of the bills submitted by the contractors for the work done came up to Rs. 8,682-15-2, but only a part payment of Rs. 6,460 was made to the contractors, as the sub-committee had not returned the bills chec d. A sum of Rs. 470-13-1 was also paid in the year on account of the repairs of some roads executed in 1884-85. The decrease, with reference to the budget allotments, is due to the non-payment in full of the cost of the repairs done. The roads in the town are in a fair condition except some portions of the great northern road which will receive due attention.

45. *Buildings.*—The cost of the repairs executed to the civil and branch dispensaries in the year under review amounted to Rs. 85-5-6, and yet a part payment of Rs. 56-13-4 only was made as in other cases.

46. *Drainage.*—Out of the sanctioned allotment of Rs. 940, only Rs. 440 were paid during the year on account of the cost of the repairs done to an important

general sewage drain in the Rayaji street, Nellore east; the amount billed for by the contractors being Rs. 1,021-7-4.

47. *Miscellaneous.*—An expenditure of Rs. 196-2-7 was incurred under this head in 1885-86—Rs. 16-13-2 for the erection of temporary sheds for toll-houses, and Rs. 179-5-5 on account of the remuneration to the municipal inspector as already stated.

48. *Establishment.*—The decrease of Rs. 90, with reference to the budget estimate of 1885-86, is due to the payment within the year of the pay of the municipal inspector for ten months only.

49. *Tools and Plant and Contingencies.*—Only Rs. 12 were spent in the year for purchasing a hundred feet measuring metallic tape and chain.

50. *Grant II, Education*—

Particulars.	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Training schools	..	..	..	..	..
2. Municipal schools	..	..	..	..	..
3. Salary grants	159	..	..	— 159	..
4. Results grants	1,043	917	1,000	— 126	— 83
5. Schools on the combined system	3,104	1,865	1,766	— 1,239	+ 99
6. Normal scholarships	..	317	354	+ 317	— 37
7. Inspection	305	261	310	— 44	— 49
8. Salary grants to middle classes of the two local high schools	1,522	893	860	— 629	+ 33
Total ..	6,133	4,253	4,290	— 1,880	— 37

The actual expenditure on education in 1885-86 was Rs. 4,253, which is less than the actuals of 1884-85, and the budget allotment of the former year by Rs. 1,880 and Rs. 37 respectively. The decrease, with reference to the actuals of the previous year, is the result of the payment in 1884-85 of the salary grants to the middle classes of the two high schools for that and the previous year, and the absence of any expenditure in 1885-86 owing to the transfer of the three municipal combined girls' schools to Government from 1st April 1884, under G.O., No. 656, dated 20th October 1884. The decrease, with reference to the budget estimate of 1885-86, calls for no remarks.

51. There were four boys' schools under the direct ...gement of the municipal council, and the attendance thereof at the end of the ye... 85 against 193 boys in the previous year. It is to be regretted that the strengt... ese schools has considerably fallen notwithstanding the employment of t... masters, owing to the introduction of the enhanced rate of school fe...

52. The cost of maintaining these four schools, ...ding the cost of inspection, was Rs. 2,126 against Rs. 3,409 in the previous year, and the total receipts on account of these schools were Rs. 1,310 (Rs. 310 by school fees and Rs. 1,000 by contribution from Local Funds) against Rs. 2,540 in the previous year.

53. There were fourteen results boys' schools on the 1st April 1885 with an attendance of 488 pupils. But on the 31st March 1886, there were seventeen schools with an attendance of 583 pupils.

54. Eleven schools were examined for results grants in 1885-86. The total amount of the grant payable for that year from Municipal funds came up to Rs. 1,159-4-8, of which Rs. 332-12-0 was paid within the year, and the rest Rs. 826-8-8 in 1886-87. But Rs. 584-8-0 was also paid in 1885-86 on account of the previous year.

55. The report of the Deputy Inspector of Schools, Nellore range, is herewith submitted.

56. *Grant III.*—The expenditure incurred under this grant is for dispensaries, lying-in hospital, vaccination, registration of births and deaths, conservancy, private scavengering, and contribution to Medical College, &c.

57. The subjoined statement compares the actuals of 1885-86 with the budget provision for the year and the actuals of the previous year:—

Particulars.	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Hospitals and dispensaries	4,427	4,936	4,590	+ 509	+ 346
2. Lying-in hospital	2,073	2,020	2,290	— 53	— 270
3. Vaccination	175	184	180	+ 9	+ 4
4. Registration of births and deaths	251	249	260	— 2	— 11
5. Conservancy	5,393	4,732	4,820	— 661	— 88
6. Private scavengering	1,404	1,986	2,400	+ 582	— 414
7. Contribution to Medical College	140	195	180	+ 55	+ 15
8. Do. to Medical Store depôt	..	28	20	+ 28	+ 8
9. Do. to Cutler's department	48	12	20	— 36	— 8
10. Sanitary inspection	148	195	180	+ 47	+ 15
Total ..	14,059	14,537	14,940	+ 478	— 403

The expenditure under this grant in 1885-86 was Rs. 14,537 against Rs. 14,940 the budget provision for the year, and Rs. 14,059 the actuals of 1884-85. The increase or decrease under each item is explained below.

58. *Civil and Branch Dispensaries.*—The expenditure on account of the civil and branch dispensaries amounted to Rs. 4,936 in 1885-86 against Rs. 4,590 the budget allotment of the year, and Rs. 4,427 the actuals of 1884-85. The excess both over the budget allotment and the actuals of the previous year resulted from the entertainment of a compounder on Rs. 12, and a second toty on Rs. 5 per mensem from 1st May last, sanctioned in G.O., No. 405 M., of the 17th August 1885, from the debit to Municipal funds of the entire salary, which was increased to Rs. 35 a month, of the hospital assistant attached to the civil dispensary (*vide* G.O., No. 1406 M., dated 13th October 1885), and from the payment from Municipal funds of three-fourths of the charge allowance (Rs. 18-12-0) of the civil apothecary in charge of the branch dispensary (*vide* G.O., No. 2114, dated 1st November 1884).

59. In the year 1885-86, 8,900 out-patients and 399 in-patients were treated in the civil dispensary, against 6,739 out and 405 in patients in the previous year. In the branch dispensary, intended solely for out-patients, 10,476 were treated against 9,524 in the previous ye... he actual receipts on account of these dispensaries in 1885-86 were Rs. 5,379, ...e the budget estimate of the year was only Rs. 5,000, and the actuals of the previ... year Rs. 5,307, as detailed hereunder:—

Particulars.	Actuals, 1884-85.	Actuals, 1885-86.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.
1. Local Fund contribut...	3,600	3,600	3,600
2. Raja's contribution to the civil dispensary	1,000	1,000	1,000
3. Private contribution	96	254	100
4. Interest on Government securities	468	288	200
5. Sale-proceeds of medicines	143	237	100
Total ..	5,307	5,379	5,000

60. *Items Nos.* 1 *and* 2.—There is no difference in these items.

61. *Item No.* 3.—The increase of Rs. 154 over the sanctioned estimate of 1885-86 and of Rs. 158 over the actuals of 1884-85 is due to the larger collections of subscriptions from private parties.

62. *Item No.* 4.—The differences in this item have been explained in paragraph 25 *supra*.

63. *Item No.* 5.—The variations in this item are occasioned by the larger collections in 1885-86 from the sale of medicines.

64. *Lying-in Hospital.*—The lying-in hospital, intended to accommodate poor lying-in women, is maintained from Municipal funds, the district board contributing a

portion of the expenditure. The expenditure on this hospital during the year was Rs. 2,020, and the Local Fund contribution towards the same, Rs. 953. The decrease of Rs. 270 in the actuals of 1885-86, with reference to the sanctioned estimate of the year, is caused by the entertainment of a less number of pupil-midwives in the hospital than was budgeted for. The certificated matron who is in charge of the hospital not only attends to the confinement of women in the premises, but also trains nurses for the district. There were four pupil-midwives at the beginning of the year: one of these having passed was sent out into the district, and another was dismissed for misconduct. Thus there remained only two pupil-midwives on the roll at the close of the year.

During the year 107 women were confined against 119 in the previous year, and the batta, at 2 annas a woman per diem, and the cost of perishable articles, amounted to Rs. 241 against Rs. 273 in the previous year. The District Medical officer's reports on the working of the civil and branch dispensaries and lying-in hospital are herewith submitted.

65. *Vaccination.*—There is one municipal vaccinator on Rs. 14 a month, and the subjects vaccinated by him were 778 against 843 in the previous year. The successful cases were 729 against 803 in the previous year. The cost of vaccine establishment including contingencies was Rs. 184 against Rs. 175 in the previous year, and the average cost per case was As. 3-9, while it was As. 3-4 in the previous year. The number of subjects inoculated during the past five years with the number successful in each is given below :—

Years.	Total. Vaccinations.	Number successful.
1881-82	665	599
1882-83	645	618
1883-84	808	777
1884-85	843	803
1885-86	778	729

66. *Registration of Births and Deaths.*—There are two registrars of births and deaths, each on a salary of Rs. 10 a month. The number of births and deaths registered during the year was 669 and 538 respectively, while those in the previous year were 686 and 571. Weekly as well as monthly returns of these statistics are as usual sent to the Sanitary Commissioner, the District Sanitary Officer, and the Deputy Collector in charge of the treasury. The work of these registrars is supervised by the municipal inspector. The cost of establishment and contingencies amounted to Rs. 249 against Rs. 251 in the previous year. The number of births and deaths registered during the five years ending with 1885-86 is given below :—

Years.	Births.	Deaths.
1881-82	690	411
1882-83	559	433
1883-84	574	761
1884-85	676	571
1885-86	669	538

67. *Conservancy.*—The conservancy establishment consists of 30 sweepers, 5 scavengers, and 16 toties for public latrines, under the supervision of 3 maistries controlled by the municipal inspector. The cost of the establishment and contingencies in 1885-86 was Rs. 4,732 against Rs. 4,820 the budget provision for the year, and Rs. 5,393 the actuals of 1884-85. The difference under this head between the actuals of 1885-86 and the budget estimate of the year is not marked, and therefore needs no explanation. The difference of Rs. 661 between the actuals of 1884-85 and those of 1885-86 is due to the cholera charges incurred in the former year, and to the distribution of the municipal inspector's pay and allowances to Grants I and III in equal proportions.

68. *Private Scavengering.*—The difference of Rs. 414 between the actuals of 1885-86 and the sanctioned estimate of the year is accounted for as follows :—

At the time of the preparation of the budget for the current year, it was thought that the system can be extended, and provision was, therefore, made for 24 toties on Rs. 6 each per mensem. But subsequently the idea of extension was abandoned for

the year, and the additional toties were not entertained. The maistries and assistant inspector were not entertained for nearly ten months in 1884-85, and hence the increase of Rs. 582 over the actuals of 1884-85.

69. *Contribution to Medical College.*—The amount paid on account of contribution to Medical College in 1885-86 was Rs. 195. The increase both over the sanctioned estimate of 1885-86 and the actuals of the year 1884-85 is due to a portion of the same contribution appertaining to the year 1884-85 having been paid in the current year.

70. *Contribution to Medical Store Depôt.*—In 1885-86 the contribution on account of that and the previous year, 1884-85, amounting to Rs. 28, was paid.

71. *Contribution to Cutler's Department.*—Only Rs. 12 was paid during the year on account of contribution to cutler's establishment.

72. *Sanitary Inspection.*—A contribution of Rs. 195 was paid in the year under report for sanitary inspection, which includes the balance of Rs. 10 due on account of 1884-85.

73. *Grant IV.*—The following abstract compares the actuals of 1885-86 with the budget provision of the year and the actuals of the previous year under the several heads falling under Grant IV :—

Particulars.	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Lighting	569	498	790	— 71	— 292
2. Market	..	19	..	+ 19	+ 19
3. Langerkhana	3,161	3,312	2,940	+ 151	+ 372
4. Fire establishment	15	15	20	..	— 5
5. Travellers' bungalow establishment	76	85	100	+ 9	— 15
6. Water-pandals	311	354	270	+ 43	+ 84
7. Toll-gates	..	53	..	+ 53	+ 53
8. Destroying dogs	39	40	40	+ 1	..
9. Miscellaneous	675	410	400	— 265	+ 10
Total ..	4,846	4,786	4,560	— 60	+ 226

74. *Lighting.*—There were 65 lamps and 4 lamp-lighters. The cost of lighting establishment and contingencies amounted to Rs. 498 against Rs. 569 the actuals of the previous year. The decrease of Rs. 292, with reference to the budget estimate of 1885-86, is due to the non-payment within the year of the cost of wall brackets with lanterns, for which provision was made in the year's budget. They were, however, paid for in April 1886.

75. *Market.*—A small expenditure of Rs. 19 was incurred in 1885-86 for the first time for making a translation of the table of fees to be collected in the market, for which no provision was made in the budget.

76. *Langerkhana.*—The charitable institution, where the destitute and infirm are fed and clothed, is maintained from an annual Government grant of Rs. 2,940. The expenditure in 1885-86 amounted to Rs. 3,312—Rs. 2,846 on account of feeding charges, and Rs. 466 on account of establishment and contingencies. The excess over the grant was met from the balance of Rs. 912-14-8 in favor of the institution.

The number of paupers at the beginning of the year was 92, of whom 36 received two meals, 16 one meal, and 40 raw rations. There were 34 admissions in the year under report, and the number discharged and dead 40, leaving 86 at the close of the year. Of these, 12 are given one, and 30 two meals, and 44 raw rations.

77. *Fire Establishment.*—A bugler on Rs. 5 a month was temporarily employed during the three hot months of the year to give alarm to the public in case of any accident by fire, and the amount spent under this head is his salary.

78. *Travellers' Bungalow Establishment.*—There is a pensioner left in charge of this bungalow on Rs. 4 a month, besides a sweeper on Rs. 2 per mensem. The cost of establishment and contingencies amounted to Rs. 85.

79. *Water-pandals.*—In the year under review there was no change in the number of muncipal water-pandals. The cost of establishment and contingencies came up to Rs. 354, showing an excess over the budget provision, owing to the maintaining of the pandals longer on account of the late setting in of the monsoon.

80. *Toll-gates.*—Rs. 52-12-6 had to be expended during the year for the erection of temporary sheds on municipal limits revised by Government in their order, No. 771 M., dated 6th November 1885.

81. *Destroying Dogs.*—During the year there was an expenditure of Rs. 40 for destroying 91 dogs and 142 bitches, against 122 dogs and 121 bitches in the previous year.

82. *Miscellanous.*—The actual expenditure in 1885-86 under this item, amounting to Rs. 410, exceeded the budget provision of the year by only Rs. 10. But the difference between the actuals of 1885-86 and those of 1884-85 is occasioned by the payment in the latter year of the remuneration to the Local Fund medical students for cholera duty.

83. *Grant V.*—The charges incurred on account of office establishment and contingencies in 1885-86 amounted to Rs. 2,936 against Rs. 2,750 the budget grant of the year, and Rs. 2,712 the actuals of 1884-85. The increase of Rs. 224 over the actuals of 1884-85 and of Rs. 186 over the sanctioned estimate of 1885-86 is due to the increased house-rent of the office from Rs. 20 to Rs. 30 a month and to the increased office contingencies.

84. *Refunds.*—The amount, Rs. 75-3-8, shown under this head, is the refund granted to some police officers who first paid the tax on their vehicles and animals and subsequently claimed refund under G.O., No. 979 M., dated 19th December 1885, and that given to a party from whom Rs. 45-4-8 were erroneously collected in excess of the right amount in connection with the auction sale of a municipal land in Rungaayakulapett.

85. *Advances Recoverable.*—The license-tax settled demand for 1885-86 has been paid from municipal funds into the imperial treasury before the 31st March 1886, though the entire amount was not collected within the year. The amount that remained to be collected after the 31st March was therefore entered as advances recoverable.

86. The total of municipal receipts was Rs. 36,753, of which Rs. 18,765 relate to municipal taxes proper. The population of the town being 27,505, the incidence of taxation per head is As. 10-11 against As. 12-5 in th[illegible]us year.

ENCLOSURES.

From M.R.Ry. C. KOTAYYA, Deputy Inspector of Schools,[illegible] Range, to the Chairman, Municipal Council, Nellore, (through the Inspect[illegible] Schools, Presidency), dated Nellore, 25th May 1886, No. 528.

I have the honor to submit my report on edu[illegible] Nellore Municipality for the official year 1885-86.

I.—GENERAL STATISTICS.

2. *Number of Schools and Scholars.*—The number of institutions and scholars under the control of the department at the close of the official year under report was 21 with 668 pupils against 18 with 681 pupils at the corresponding period last year, thereby exhibiting an increase of 3 in schools and a decrease of 13 in pupils.

3. The following table shows the above figures classified under standards of instruction together with the increase or decrease in each case :—

Classification by standards of institutions.	1884-85.		1885-86.		Increase.		Decrease.		Remarks.
	No. of institutions.	No. of pupils.	No. of institutions.	No. of pupils.	No. of institutions.	No. of pupils.	No. of institutions.	No. of pupils.	
Middle school for boys (English and Vernacular) ..	2	116	2	80	..	..	..	36	
Primary schools for boys (English and Vernacular) ..	4	193	4	85	..	..	..	..	
	12	372	15	503	3	131	..	108	Municipal
Total ..	18	681	21	668	3	131	..	144	Private.

The increase in the number of institutions is due to the opening of one school at Santhapett and two—one a night school and the other a day school—at Kabadipollem, under the management of Rev. J. Kleinschneider, manager of the St. Joseph's Middle school, in which the first two standards were abolished for the maintenance of the "day school," which accounts for the decrease in attendance in middle schools. The American Baptist Mission school, which was returned last year as a middle school, has this year been shown under primary schools, its place being occupied this year by a Hindu results school at Stonehousepett. The other primary schools are the same as those mentioned last year, except that of Addanki Venkatasubbiah which was amalgamated with K. Kurmayya's school at Nabobspett in July last. In the place of the former, a new school was started under the management of a trained man.

4. The following statement shows the number of schools of each class in the municipality of Nellore and the number of pupils in attendance on the 31st March 1886 :—

Institutions.	No.	Number of pupils on the rolls on the 31st March 1886.			Total.
		Middle schools.	Primary schools.		
			Upper.	Lower.	
Middle schools.					
Private	2	39	15	26	80
Primary schools.					
Government	4	..	13	72	85
Private	15	..	32	471	503
Total ..	21	39	60	569	668

There is a great disparity in the attendance of the four municipal schools this year in comparison with that of the last. This is mainly due to the introduction of the enhanced rate of school-fees in the above schools, owing to which the numbers have gradually month after month decreased, as the pupils who generally resort to these schools belong for the most part to the poorer classes. Every effort was made to keep up the attendance; but it was of no avail in regard to Moolapett and Nabobspett schools. The latter suburb is inhabited chiefly by the mercantile class, who take little or no interest in giving a sound education to their children, which is borne out by the fact that the majority of the pupils who resort to the above school belongs to other classes than that of "Vaisyas." They content themselves with the instruction imparted in results schools. As Moolapett is [illegible] to the two local High schools, where there are also primary classes and contains a we[illegible]oped results school in the heart of it, it was found unnecessary to maintain a municipal s[illegible]here. Consequently the schools of the two suburbs mentioned above were recommended fo[illegible]ition, that the funds thus set free might be added to the amount of results grants. The m[illegible]l councillors have approved my proposals; but orders have subsequently been passed to k[illegible]p the schools in those two suburbs up to the second standard.

[illegible]*ation in regard to* [illegible]he following table exhibits in another way the educational backwardness and [illegible]wardness of the municipality, the total number of pupils being compared with the number of inhabitants :—

Municipality.	Population.	Scholars connected with the department.		Total.		Percentage of		Proportion of population per pupil.	
		1884-85.	1885-86.	Increase.	Decrease.	Increase.	Decrease.	1884-85.	1885-86.
Nellore	27,505	681	668	..	13	..	1·9	40·3	41·1

6. *Distribution of attendance under Castes and Occupation.*—The following table distributes the school attendance under castes and occupation :—

District.	Classes of community to which the scholars on the 31st March 1886 belonged.								Total.	Classification of scholars on 31st March 1886 according to the chief occupation of the parents or guardians.							
	Europeans and Eurasians.	Brahmans.	Vaisyas.	Sudras.	Muhammadans.	Native Christians.	Others, including Parishs.	Others.		Officials.	Traders.	Farmers.	Artizans.	Coolies.	Mendicants.	Others.	Total.
Nellore Municipality.																	
Middle schools ..	2	15	14	9	2	36	2	..	80	10	14	8	..	30	18	..	80
Primary schools ..	..	69	104	222	67	48	78	..	588	81	123	68	6	310	..	..	588
Total ..	2	84	118	231	69	84	80	..	668	91	137	76	6	340	18	..	668

II. Controlling Agency.

7. Table showing the number of times the schools were visited during the year by the Inspecting schoolmaster, Nellore Municipality :—

Name of Inspecting schoolmaster.	Range.	Number of schools visited. Times. 16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	Total number of visits paid to all schools.
M. Venkata Subbayya Chetty.	Inspecting schoolmaster, Nellore Municipality.	1	..	3	..	..	..	..	..	4	7	1	3	2	3	..	2	179

8. Table showing the qualifications of the Inspecting schoolmaster, Nellore Municipality, and the work done by him :—

Name.	Office.	Age.	Examination passed.	Whether trained or untrained.	Number of schools examined.	Number of pupils examined.	Number of schools opened.
M. Venkata Subbayya Chetty.	Inspecting schoolmaster, Nellore Municipality.	30 years.	Matriculation and test in School-management.	Untrained ..	179	3,607	4

The municipality maintains an inspecting schoolmaster on [illegible]25 per mensem to supervise the municipal and private schools.

This officer resigned his appointment on the 15th Jan[illegible]y last. One has recently been recommended in his place.

IV. Secondary Instruction.

9. (*b*) *Middle Schools.*—The following statement shows the strength of middle schools proper and the results of examination for two years :—

District.	Management.	Name of institution.	Years.	Number of pupils on the 31st March.	Highest class.	Results of the Middle School examination. No. examined.	No. passed. 1st-class.	2nd-class.	3rd-class.	Total.	Results of the Lower-fourth Comparative examination. No. examined.	No. passed. 1st-class.	2nd-class.	Total.	Percentage of passes to presentees in the Middle School examination.	Percentage of passes to presentees in the Lower-fourth Comparative examination.
Nellore Municipality.	Aided ..	T. Tiruvengadacharry's school.	1884-85	..	..	..	..	..	..	..	..	..	..	..	..	..
			1885-86	26	5th standard class.	..	..	..	..	..	..	..	..	..	..	..
	Unaided ..	St. Joseph's Middle school.	1884-85	82	7th standard class.	..	..	..	..	..	..	..	..	..	..	..
			1885-86	54	7th standard class.	6	..	2	3	5	..	..	..	..	83·3	..

V. Primary Education.

10. *Ranganaikulapett.*—The first and second standard classes answered satisfactorily. The results of the third, saving grammar, geography, and English writing, are satisfactory. The fourth acquitted itself satisfactorily in Telugu reading and writing, arithmetic, English reading and writing, but unsatisfactory in Telugu poetry, grammar, geography, and English grammar.

Moolapet.—The results are very bad and worse than those of an ordinary results school.

Nabobspett.—The first standard acquitted itself well and the second badly; the third did satisfactorily in Telugu reading and writing, arithmetic, and badly in the remaining subjects. The results of the fourth are satisfactory in Telugu reading and writing, arithmetic, but otherwise in the remaining subjects.

Moolapet Parcherry.—The results are very good in the first and second standards, but unsatisfactory in the third.

11. The following table shows the number of pupils presented and passed under each standard :—

District.	Standards.	Number of schools that passed pupils.	No. of pupils presented for examination. Boys.	Girls.	Number of pupils who passed in Vernacular. Reading.	Writing.	Arithmetic.	Poetry.	Grammar.	Geography.	History.	Hygiene.	Agriculture.	English. Reading.	Writing.	Grammar.	Needle-work.
Nellore Municipality.	I ..	9	61	..	40	46	38	..	..	..	..	..	..	..	..	..	..
	II ..	9	70	..	59	55	56	57	..	..	..	..	..	..	..	..	..
	III ..	8	50	..	42	42	37	35	14	17	6	..	..	..	..	..	..
	IV ..	6	17	..	9	9	1	9	6	3	2	1	..	..	..	..	..

12. The following comparative statement shows the number and percentage of passes under each standard for two years :—

Standards.	Years.		Passed in Vernacular. Reading.	Writing.	Arithmetic.	Poetry.	Grammar.	Geography.	History.	Hygiene.	English. Reading.	Writing.	Grammar.
I	1884-85		78	83	76	..	..	..	..	..	..	..	..
			83·8	89·2	81·7	..	..	..	..	..	..	..	..
	1885-86		40	46	38	..	..	..	..	..	..	..	..
			65·5	75·4	62·2	..	..	..	..	..	..	..	..
II	1884-85		76	[illegible]	74	62	..	..	..	..	..	..	..
			[illegible]	83·5	85	71·2	..	..	..	..	..	..	..
	1885-86	..	[illegible]	55	56	57	..	..	..	..	..	..	..
		..	84·2	78·5	80	81·4	..	..	..	..	..	..	..
III	1884-85	.. 90	75	77	66	74	29	34	4	..	..	..	..
		..	83·3	85·5	73·3	82·2	32·2	37·7	4·4	..	..	..	..
	1885-86	.. 50	42	42	37	35	14	17	6	..	..	..	..
		..	84	84	74	70	28	34	12	..	..	..	..
IV	1884-85	.. 29	26	26	18	22	14	16	5	6	..	..	..
		..	89·6	89·6	62	75·8	48·2	55·1	17·2	20·6	..	..	..
	1885-86	.. 17	9	9	1	9	6	3	2	1	..	..	..
		..	52·8	52·8	5·8	52·8	35·2	17·5	11·7	5·8	..	..	..

VI. Schools for Special or Technical training.

13. (*a*) *Normal Schools* (*Primary*).—In the Training school, Nellore, maintained by the Local Fund Board, seven municipal students were admitted for training during the past calendar year, whose stipends were paid from the Municipal funds. Of the above seven, three passed students were admitted for training only. The remaining four appeared for the late Special Upper Primary examination but failed, and were consequently retained this year to complete their course of training. One student who passed the Middle School examination appeared for the test in school-management and passed the same in the first-class. The other two students who joined the institution for training only, finished their course, and reverted to their own schools, while the middle-school man will be retained in the school till the new batch of students is practised in teaching.

No. 1554.

Forwarded.

MADRAS,
31*st May* 1886.

(Signed) J. T. FOWLER,
Inspector of Schools, Presidency.

ANNUAL Report of Civil Dispensary for 1885-86.

Dispensary buildings; present state of repair, furniture, fittings, &c.—The main building including caste and European wards are in good state of repair; the contagious-disease wards require considerable repair and two of them roofing to make them fit for use, a cook-room to the caste ward is very necessary, the roof of the maty's room attached to the European wards requires tiling; all these out-houses frequently occupied by patients.

2. *Dispensary Committee.*—Hitherto matters connected with the hospital were discussed at the monthly municipal meetings; but a sub-committee was appointed to transact the business of the hospital in December 1885.

3. *Most common diseases among out and in door patients; their prevalence and fatality as compared with other years.*—Rheumatic affections, ague, venereal affections and general debility:—

		1883-84.		1884-85.		1885-86.	
		Treated.	Died.	Treated.	Died.	Treated.	Died.
Rheumatic affections	In-door						
	Out-door	41	..	36	..	39	..
Malarial affections	In-door	595	..	685	..	791	..
	Out-door	43	4	43	..	37	..
Venereal do.	In-door	659	..	565	..	860	..
	Out-door	29	2	89	5	70	..
General debility	In-door	243	..	473	..	269	..
	Out-door	..	..	..	..	29	..
		..	..	..	..	490	..

4. *Epidemics which have occurred in the station or its vicinity.*—None.

5. *Inspection by Civil Surgeon and Surgeon-General.*—Not inspected by the Surgeon-General; visited daily (Sundays excepted) by the Civil Surgeon when in head-quarters; the Assistant Surgeon, who visits daily.

6. *Attendance of patients as contrasted with previous year, distinguishing in-door from out-door.*—

	In-door.	Out-door.
1883-84	.. 717	6,923
1884-85	.. 405	6,739
1885-86	.. 399*	8,900

*This decrease is due to want of funds on the part of municipality.

7. *General remarks.*—The total rainfall for the year under review was 38·03. The sale of drugs realised over Rs. 200, which has been credited to the municipality. Labor was in considerable demand during the year, owing, 1st, to the Sangam Project works, and, 2nd, to the commencement of the Nellore-Cuddapah State Railway.

NELLORE,
26*th May* 1886.

(Signed) W. PRICE, M.D., Surgeon-Major,
District Surgeon, Nellore.

ANNUAL Concise Report for the year 1885-86.

Seasonal phenomena, such as temperature, rainfall, &c., and their influence on pubic health.—When compared to the previous year the hot season during the year under report was not so intense. The degree of heat could not be accurately stated for want of a thermometer, but from what was got from other sources the maximum heat appears to have been 102° against 108·5° in the preceding year. There were a few showers of rain before the dry wind from the west set in, and the heat of the weather was on the whole comparatively less. The monsoons commenced rather late, but the rains were sufficient and in good time. The public health did not suffer in any way.

2. *Necessaries of life (crops abundant or otherwise; provisions dear or moderate in price).*—As there were timely rains the prices of grains fell a little during the latter months of the year. The superior kinds of paddy and also other inferior kinds were sold at a reduced price. The prices of provisions remained as moderate as the year before.

3. *General state of public health (showing diseases which have been most prevalent).*—The most common diseases that were treated during the year under report are fevers, rheumatic and syphilitic affections, bronchitis, diarrhœa, dysentery, worms, ear-ache, ulcers, abscesses, boils, itch, ophthalmia, gonorrhœa and its complications. These were of ordinary nature requiring no particular attention. Four deaths from general dropsy have been recorded in this dispensary.

4. *Cholera (prevalent or otherwise amongst the general population; period of prevalence and route pursued by epidemic).*—There were no epidemic of cholera in the town last year.

5. *Small-pox (prevalent or otherwise amongst the general population and at which period of the year).*—Small-pox and chicken-pox prevailed to a great extent among the general population. As a rule, natives do not seek medical advice on such occasions, and almost all the cases have occurred among them. Only two cases were treated here and both recovered. Measles were very prevalent during the latter months of the year. There were seven cases admitted; none fatal.

6. *Malarious fever (prevalent or otherwise amongst the general population and at what season).*—Many cases of malarious fever have been admitted during the past year. Most of the patients were from malarious districts and a few have originated here, except those from the mofussils. Those cases that have occurred in the town were generally in the hot months, which may be due to the tanks and irrigation channels being dry at that time.

7. *General working of the institution (showing total treated as compared with previous year).*—The general working of this institution is carried on by a compounder, an attender and a sweeper. The total number of patients treated during the past year is 10,476 against 9,524 in the previous year. The daily attendance was very satisfactory, the average being 52·86.

NELLORE,
5*th April* 1886.

(Signed) A. G. FONCECA,
Civil Apothecary.

ANNUAL Report of the Lying-in Hospital, Nellore, for the year 1885-86.

Buildings.—The building is the same as last year; some improvements were made during the year.

2. *Management.*—As Mrs. McIntyre, the permanent matron of the lying-in hospital, was temporarily appointed on other duty, Mrs. Rodgers is in immediate charge of the institution. The management of the hospital under Mrs. Rodgers was well carried out.

3. *Bedding and clothing.*— Not complete. An indent for the same will be shortly sent to the municipality.

4. *Professional supervision.*—The District Surgeon visits the hospital occasionally as well as on special occasions when his attendance is necessary; Assistant Surgeon also visits the hospital daily.

5. *Attendance of patients as contrasted with previous year.*—Number of patients treated during the year under report was 10[illegible] against 119 in the previous year:—

Operations—	
Craniotomy	3
Complex	3
Forceps	1
Transverse	7

Deaths followed operations, 7.

Number of out-patients attended by the matron from 1st January to 31st March 1886 is 4.

6. *Tuition.*—Four pupil-midwives were under tuition, out of which one passed the examination and was sent to practice in the district; one was dismissed and two are still under tuition of the matron.

7. *Matron.*—Acting matron Mrs. Rodgers discharged her duties to the entire satisfaction of her superiors.

NELLORE,
20*th May* 1886.

(Signed) W. PRICE, M.D., Surgeon-Major,
District Surgeon, Nellore.

No. 5058.

Forwarded to Government.

KRISTNAPATAM,
23*rd August* 1886.

(Signed) W. J. TATE,
Acting Collector.

Exd. P. [illegible] Pereira.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following paper:—

From M.R.Ry. TOKE JEYARAM NAIDU, Chairman, Municipal Council, Nellore, to the Chief Secretary to Government (through the Collector of Nellore), dated Nellore, 10th August 1886, No. 390.

I have the honor to submit the annual report of the Nellore Municipality for the year 1885-86, together with the prescribed statements of accounts.

2. At the commencement of the year, there were 18 councillors including the chairman; of these one died, and a second left the station. Thus at its close, there were 4 officials and 12 non-officials. There were 19 meetings during the year, and the average attendance was 10.

3. The accounts of 1885-86 were not audited locally, as under G.O., No. 374 M., dated 22nd April 1886, they were to be audited by the Inspector of Local Fund Accounts or his assistants.

4. The year 1884-85 closed with a balance of Rs. 5,026, and, as the amount tallied with that shown in the Huzur treasury accounts, it was adopted as the opening balance of 1885-86.

5. The total receipts of the municipality from all sources, excluding the license-tax for the year 1885-86, were Rs. 36,753-13-7. This, together with the opening balance of Rs. 5,026-5-6, amounting in all to Rs. 41,780-3-1, was available for expenditure in the year. But the total expenditure was Rs. 37,309-7-1, so that there was left a balance of Rs. 4,470-12-0 in favor of the municipality at the close of the year 1885-86.

6. The actual receipts for the year 1885-86 are hereunder compared with the budget estimate of the year and the actuals of the previous year, 1884-85:—

—	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance	— 1,468	5,026	100	+ 6,494	+ 4,926
1. Rates on Houses	8,065	6,771	8,200	— 1,294	— 1,429
2. Rates on Lands	1,191	532	1,500	— 659	— 968
3. Tax on Arts	1,637	1,882	1,900	+ 245	— 18
4. Tax on Vehicles and Animals	1,682	1,752	1,750	+ 70	+ 2
5. Registration of Carts	1,924	2,078	1,920	+ 154	+ 158
6. Tolls at toll schedule rates	6,793	5,400	5,400	— 1,393	..
7. Licenses	149	255	220	+ 106	+ 35
8. Assignment by Government	4,576	3,138	3,200	— 1,438	— 62
9. Local Fund Contribution on account of Schools, Medical Establishment and Lying-in Hospital	5,799	5,553	5,700	— 246	— 147
10. Fines under bye-laws	340	483	360	+ 143	+ 123
11. [illegible]	280	311	300	+ 31	+ 11
12. [illegible]	300	311	300	+ 11	+ 11
13. [illegible]	268	284	100	+ 16	+ 184
14. [illegible]ing	689	967	2,600	+ 278	— 1,633
15. [illegible]	1,724	1,781	1,410	+ 57	+ 371
16. [illegible]	1,315	5,202	4,680	+ 3,887	+ 522
17. [illegible]	292	54	..	— 238	+ 54
Total ..	37,024	36,754	39,540	— 270	— 2,786
Total, including Balance ..	35,556	41,780	39,640	+ 6,224	+ 2,140

7. *Rates on Houses.*—The actuals receipts under this head for 1885-86 were Rs. 6,770 (Rs. 6,580 on account of the current, and Rs. 190 on account of the arrears demand), while the budget estimate was Rs. 8,200. Subsequent collections up to 30th June 1886 amount to Rs. 1,106. Out of the arrears demand, Rs. 173 was ordered by the council, in their Resolutions, Nos. 46, 83 and 299, to be written off the accounts, and out of the current demand, Rs. 79 were remitted by me in the first instance. The rest, amounting to Rs. 1,407, a great portion of which has also to be remitted, is pending disposal by the council.

8. *Land Rates.*—The receipts under this head in 1885-86 amounted to Rs. 532 (Rs. 262 on account of the arrears and Rs. 270 on account of current demand), showing a decrease of Rs. 968 with reference to the budget estimate, and of Rs. 659 with reference to the actuals of 1884-85. These decreases are chiefly due to the reduced area of the municipality, owing to the revised boundaries sanctioned in G.O., No. 771 M., dated 6th November 1885. Subsequent collections up to 30th June 1886, amounted to Rs. 185. Out of the balance of Rs. 549, a large portion has also to be written off the accounts, as it chiefly relates to the assessment on lands taken up for railway works, &c., or bought in by Government.

9. Coercive measures were adopted in several cases in the collection of house and land rates, 155 warrants having been issued in the year. There was, however, no instance in which distrained property was brought to sale.

10. The following table shows the demand, collection, and balance of house and land rates for 1885-86, together with subsequent collections up to 30th June 1886 :—

Items.	Demand.			Collection.				
						Remission.		
	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
	2	3	4	5	6	7	8	9
House rate	Rs. 949	Rs. 8,586	Rs. 9,535	Rs. 190	Rs. 6,580	Rs. 173	Rs. 79	Rs. 7,022
Land do.	681	585	1,266	262	270	..	..	532
Total ..	1,630	9,171	10,801	452		173	79	7,554

Items.	Balance.			Subsequent collections up to 30th June.						Balance.		
							Remission.					
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	10	11	12	13	14	15	16	17	18	19	20	21
House rate	Rs. 586	Rs. 1,927	Rs. 2,513	Rs. 6	Rs. 1,100	Rs. 1,106	Rs. ..	Rs. ..	Rs. ..	Rs. 580	Rs. 827	Rs. 1,407
Land do.	420	314	734	2	183	185	..	..	..	418	451	869
Total ..	1,006	2,241	3,247	8	1,283	1,291	..	..	..	998	958	1,956

It will be observed from the above that the collection of arrears has been less than what was expected at the time of the preparation of the budget. In case of arrears of house rates, after close scrutiny, the council at their me... 3rd June and 22nd July 1885 and 26th March 1886 ordered that the su... appertaining to the years 1882-83 and 1883-84, be written off the accoun... coverable, as stated in paragraph 7 *supra*. After deducting Rs. 1,106, th... made subsequent to the 31st March 1886 up to 30th June, from Rs. 2,513, ... on the former date, there is left Rs. 1,407. It is expected that a further porti... balance will be written off in a similar manner, if remissions amounting t... are granted for 1884-85 and 1885-86 on account of vacant houses and bungal...

the balance will be still further reduced to Rs. 387 if the assessment for those years on ruined and locked-up houses and open grounds, &c., viz., Rs. 710, be similarly written off. The ultimate balance, Rs. 387, seems recoverable, and will be collected soon.

As regards the land rates balance of Rs. 734 on the 31st March 1886, subsequent collections under this head up to 30th June, which came up to Rs. 185, reduced it to Rs. 549. Here I beg to submit that some lands within the revised municipal limits have been taken up by the Railway Department for their works, and others were bought in. The assessment on such lands, amounting to Rs. 240, will have to be written off, and the rest, Rs. 309, is being collected. A revision of the assessments on houses and lands is, however, in progress in the present year.

11. *Tax on Arts.*—The actuals of 1885-86 under this head are less than the budget estimate of the year and more than the actuals of 1884-85 by Rs. 18 and Rs. 245, respectively. The decrease of Rs. 18 with reference to the budget estimate is too small to need any remarks, while the increase of Rs. 245 over the actuals of the previous year is caused by the collection in the current year of the arrears of the previous year.

12. The demand, collection, and balance of tax on arts for 1885-86 are given in the following statement :—

Item.	Demand.			Collection.				
						Remission.		
	Arrears.	Current.	Total.	Arrears.	Current.	Arrears.	Current.	Total.
1	2	3	4	5	6	7	8	9
Tax on arts	Rs. 1,208	Rs. 2,129	Rs. 3,337	Rs. 448	Rs. 1,433	Rs. ..	Rs. 71	Rs. 1,952

Items.	Balance.			Subsequent collections up to 30th June.						Balance.		
							Remission.					
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	10	11	12	13	14	15	16	17	18	19	20	21
Tax on arts	Rs. 759	Rs. 625	Rs. 1,384	Rs. 107	Rs. 255	Rs. 362	Rs. ..	Rs. ..	Rs. ..	Rs. 652	Rs. 370	Rs. 1,022

The remissions shown in the above abstract are those granted to ratepayers on appeals either by reductions or exemptions. The arrears appertaining to the years 1882-83 to 1884-85, viz., Rs. 652, have been found to be irrecoverable and have to be written off the accounts, as it relates to parties that have left the station, or closed business soon after taxation owing to the ordinary fluctuations in trade, or are

As regards the current balance of Rs. 370, I beg to state that only Rs. 200 to be recoverable and are being collected, and the rest, Rs. 170, have to be ff the account. A revision of this tax is also undertaken in the present

cases coercive process was resorted to in the collection of this tax ; 64 issued against the defaulters, and in every case the amount due was paid perty attached was brought to sale.

...icles and Animals.—The income under this head for 1885-86 was 1,750, the sanctioned estimate of the year, and Rs. 1,682, the ...ear. The differences are small and need no explanation.

...ty-four vehicles and 2,084 animals were licensed during the ... and 1,946 animals in the previous year.

14. *Registration of Carts.*—The collections under this head for 1885-86 were Rs. 2,078, against Rs. 1,924, the actuals of the previous year, and Rs. 1,920, the sanctioned estimate of the year 1885-86. The increase in both cases is due to the increasing traffic on account of the railway works.

One thousand and thirty-nine carts were registered in the year, against 962 in the previous year.

15. *Tolls.*—The contract for the collection of tolls was sold at a public auction to the highest bidder for a sum of Rs. 6,800 for the year 1885-86. An agreement was taken from the contractors for the collection of tolls at the several gates, in accordance with the provisions of Act III of 1871, but on the introduction of Act IV of 1884, the collections of tolls at the old gates, which were not on the municipal limits, was found to be illegal, and the contractors were prosecuted by toll-payers for illegal collection. The contractors therefore relinquished their contract, and claimed compensation for losses; and the council resolved to collect the tolls departmentally. Application was at the same time made to Government for the revision of the municipal boundaries, and the revised boundaries were sanctioned in G.O., No. 771 M., dated 6th November 1885. The council, who had in view the income of the three months during which the toll collections were made departmentally, decided, in their resolution, No. 241, of the 7th December 1885, that the gates should be given back to the contractors for the current year for Rs. 5,400, which was the upset price, in lieu of all their claims for compensation and losses, &c.; and Government, in their Order, No. 253 M., dated 16th March 1885, sanctioned the action of the council, and the remission of Rs. 1,400 to these contractors in consequence.

16. *Licenses—Fees from offensive and dangerous Trades.*—The receipts under this head for 1885-86, viz., Rs. 255, show an increase of Rs. 106 over the actuals of 1884-85, and of Rs. 35 over the sanctioned estimate of the year. The increase is mainly due to the collection of fees for licenses sanctioned by Government in their Order, No. 229, dated 26th June 1885.

17. *Assignment by Government.*—The revenue under this head for 1885-86 was Rs. 3,138, while the budget estimate of the year was Rs. 3,200, and the actuals of the previous year Rs. 4,576. The decrease of Rs. 1,438 with reference to the actuals of 1884-85 is chiefly occasioned by the payment in that year from Provincial funds of Rs. 860 on account of the salary grants of the middle classes in the local high schools, and of Rs. 400 on account of the results and fees grants of the municipal combined girls' schools, and by the smaller collections under the Cattle Trespass Act.

18. *Local Fund Contribution.*—The Local Fund contribution for 1885-86 amounted to Rs. 5,553, against Rs. 5,700, the estimate of the year and Rs. 5,799, the actuals of 1884-85. There is a decrease, both with reference to the estimate of the year and the actuals of the previous year, which is chiefly due to a smaller number of pupil midwives trained in the lying-in hospital during the year.

19. *Fines and Fees.*—The amount realized under this head in 1885-86 was Rs. 483, against Rs. 360, the budget estimate, and Rs. 340, the actuals of 1884. The increases are due to a larger amount of magisterial fines collected in the ye

20. *Items Nos.* 11 *and* 12.—The differences in these items are small and explanation.

21. *Rent of Buildings.*—The increase over the sanctioned estimate i large collection of fees from the travellers' bungalow at Nellore.

22. *Private Scavengering.*—The actual receipts under this head Rs. 967, while the budget estimate of the year was Rs. 2,600, an previous year Rs. 689. At the time of the preparation o contemplated to introduce the scheme into the whole town. thought proper to try the system for some time longer in a s already reported in paragraph 11 of my letter, No. 885, o Hence the decrease with reference to the sanctioned estimat

23. *Endowments.*—The following statement compares the actuals of 1885-86 with the budget estimate of the year and the actuals of the previous year:—

	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.
	RS.	RS.	RS.
1. Rajah's contribution to civil dispensary .	1,000	1,000	1,000
2. Interest on Government securities ..	468	288	200
3. Sale of medicines, &c.	239	491	200
4. Sale of unserviceable articles at langerkhana	4	2	10
5. Choultries	13	..	..
Total ..	1,724	1,781	1,410

24. *Item No.* 1.—The Rajah of Venkatagiri gives a fixed annual contribution of Rs. 1,000 for the maintenance of the civil dispensary.

25. *Item No.* 2.—The decrease of Rs. 180 with reference to the actuals of 1884-85 is due to the interest of two years on Government securities (Rs. 1,000 for the civil and Rs. 8,000 for the branch dispensary) having been drawn in that year, while the excess over the budget amount is caused by the full amount of interest having been drawn in 1885-86.

26. *Item No.* 3.—There is a large increase of Rs. 252 over the actuals of 1884-85, and of Rs. 291 over the sanctioned estimate of 1885-86, which is owing to the large collection of subscriptions for the dispensary and the increased sale-proceeds of medicines.

27. *Items Nos.* 4 *and* 5.—There is little or no difference in these items.

28. *Miscellaneous.*—The items falling under this head are the following:—

	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.
	RS.	RS.	RS.
1. Sale-proceeds of sweepings	12	247	100
2. Do. avenues	6	20	10
3. Do. lands	155	23	100
4. Do. unserviceable articles ..	66	53	60
5. Cart-stand fees	820	910	700
6. Slaughter-house fees	240	245	230
7. Sundry receipts	16	238	20
8. Municipal fines	..	16	..
9. Advances recovered	292	54	..
10. Contribution by the Telegraph Department.	..	110	..
11. Recoveries from Provincial services ..	..	3,340	3,460
Total ..	1,607	5,256	4,680

29. *Items Nos.* 2, 4 *and* 6.—The differences are too small to need any explanation.

30. *Item No.* 1.—The large increase in this item is due to the sale of the street ... accumulations of the last two years.

Item No. 3.—The fall in the revenue under this head is owing to the larger ... nds in 1884-85 for house-sites.

Item No. 5.—In the current year, the municipal cart-stands were farmed out ...10, a... ast Rs. 820 in the previous year.

33. *Item No.* 7.—The large increase of Rs. 222 over the actuals of 1884-85, and of Rs. 218 over the sanctioned estimate of the current year, is attributable to the collection in the current year of the license-tax arrears of 1884-85; to the recoveries made from the manager of the Free Church Mission School on account of the over-payment of the salary grants; and to the penalties on account of license and professional taxes.

34. *Item No.* 8.—Fines were levied from the cart-stands and the slaughter-house contractors for neglecting their duties, and hence the entry under this head.

35. *Item No.* 9.—The decrease with reference to the actuals of 1884-85 is owing to the refund made in that year by the Paymaster, Presidency, out of the sum paid to the Military Department on account of the cost of medicines supplied to the municipality. Rs. 54 under the actuals of 1885-86 is the amount recovered from medical students detached on cholera duty.

36. *Item No.* 10.—The landlady of the municipal office premises, which was rented for some years past at Rs. 20 a month, demanded Rs. 30 a month; whereupon the Telegraph Department, which occupies a portion of the premises, agreed to contribute towards the house-rent at Rs. 10 a month. Hence the entry of Rs. 110 under this head.

37. *Item No.* 11.—Under G.O., No. 1769, dated 1st August 1884, the cost of the establishment of Assistant Surgeons is to be met in equal shares by Provincial funds and by the 5 per cent. contribution for sanitary inspection paid by municipalities and district boards. The three-fourths pay of the Assistant Surgeon paid from municipal funds for 1883-84, viz., Rs. 2,250, was therefore recovered from Provincial funds (*vide* G.O., No. 303 M, dated 20th July 1885.)

Under G.O., No. 656, dated 20th October 1884, the three municipal girls' schools were taken up by Government from 1st April 1884, and the actual net cost of the maintenance of these schools in 1884-85, viz., Rs. 1,090-5-4, was also recovered within the year.

38. *Charges.*—The subjoined table compares the expenditure classified under the several budget grants of the year 1885-86 with the sanctioned estimate of the year and the actuals of 1884-85:—

Particulars.	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Grant I	2,743	10,237	12,350	+ 7,494	— 2,113
,, II	6,133	4,253	4,290	— 1,880	— 37
,, III	14,059	14,537	14,940	+ 478	— 403
,, IV	4,846	4,786	4,560	— 60	+ 226
,, V Office establishment	2,712	2,936	2,750	+ 224	+ 186
Refunds	37	75	100	+ 38	— 25
Advances recoverable	..	485	..	+ 485	+ 485
Total	30,530	37,309	38,990	+ 6,779	— 1,681
Closing balance	5,026	4,471	650	— 555	+ 3,821
Total, including balance	35,556	41,780	39,[illegible]	+ 6,224	+ 2,140

It will be observed from the above that the actuals of 1885-86 exceed those of the previous year by Rs. 6,779, and fall short of the budget allotment by Rs. 1,681. The increase or decrease under each head is explained below:—

39. *Grant I.*—The budget provision for expenditure under this grant in 1885-86 was Rs. 12,350, while the actual expenditure in the year was Rs. 10,237, against actuals of 1884-85 Rs. 2,743. The increase or decrease under the several items constituting the grant is explained hereunder:—

Particulars.	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. New Works—					
Communications—					
Buildings	572	1,060	1,320	+ 488	— 260
Drainage	152	1,052	1,910	+ 901	— 858
Miscellaneous	222	40	40	— 182	..
2. Repairs—					
Communications	1,713	6,931	7,180	+ 4,750	— 249
Buildings	69	56	150	— 13	— 94
Drainage	14	440	940	+ 426	— 500
Miscellaneous	2	196	220	+ 194	— 24
3. Establishment	..	450	540	+ 450	— 90
4. Tools and Plant and Contingencies	..	12	50	+ 12	— 38
5. Contributions to Local Funds	..	..	..	..	..
Total	2,743	10,237	12,350	+ 7,494	— 2,113

40. Payments were not made in full to contractors for any of the works executed by them during the year, as the bills submitted were referred to a sub-committee for their scrutiny and are not yet returned. The total part payment made to the contractors was Rs. 8,000 as detailed below.

41. *Buildings.*—The budget allotment under this head was Rs. 1,320. But the value of work done in the year amounted to Rs. 2,241-11-2 (Rs. 2,143-15-0 on account of the market stalls and Rs. 97-12-2 on account of five dust-bins). Towards this amount Rs. 1,060 was paid, Rs. 1,000 as part payment for the construction of the market stalls, which, as they now stand, need only roofing (*vide* my letter, No. 974, dated 18th February 1886, paragraph 3), and Rs. 60 for the erection of five dust-bins. It is to be noted that the provision of Rs. 200 in the budget for a public latrine was not utilized for want of a proper site.

42. *Drainage.*—The allotment under this head for 1885-86 was Rs. 1,910. Of this amount Rs. 1,052 was paid on account of the portion of the V-shaped drain in the bazaar street which was completed in 1884-85, and for the payment of which sanction was accorded by Government in their order, Mis. No. 24 M., dated 12th March 1886. The cost of the V-sh[illegible] drain constructed in another portion of the main bazaar during the year under re[illegible] was Rs. 622-15-2, towards which no payment was made to the contractors.

43. *Miscellaneous.*—No provision was made under this head in the original budget of the year under review. A remuneration of Rs. 218-15-6 was, however, sanctioned to the municipal inspector in G.O., No. 370, dated 23rd February 1885, for his professional supervision of public works of the years 1882-83 to 1884-85. Of this amount Rs. 39-10-1 related to new works. Hence this amount was shown under New Works—Miscellaneous. The rest of the remuneration was shown under Repairs—Miscellaneous, as it related to Public Works—Repairs.

44. *Repairs—Communications.*—The several roads, as per statement II-A, part II, repairs, have been repaired in the year under report. The budget allotment for repairs—communications, for 1885-86, was Rs. 7,180, and the amount of the bills submitted by the contractors for the work done came up to Rs. 8,682-15-2, but only a part payment of Rs. 6,460 was made to the contractors, as the sub-committee had not returned the bills checked. A sum of Rs. 470-13-1 was also paid in the year on account of the repairs of some roads executed in 1884-85. The decrease, with reference to the budget allotments, is due to the non-payment in full of the cost of the work done. The roads in the town are in a fair condition except some portions of the northern road which will receive due attention.

[illegible]ldings.—The cost of the repairs executed to the civil and branch dispensaries in the year under review amounted to Rs. 85-5-6, and yet a part payment of Rs. 60 only was made as in other cases.

[illegible]ainage.—Out of the sanctioned allotment of Rs. 940, only Rs. 440 were [illegible] the year on account of the cost of the repairs done to an important

general sewage drain in the Rayaji street, Nellore east; the amount billed for by the contractors being Rs. 1,021-7-4.

47. *Miscellaneous.*—An expenditure of Rs. 196-2-7 was incurred under this head in 1885-86—Rs. 16-13-2 for the erection of temporary sheds for toll-houses, and Rs. 179-5-5 on account of the remuneration to the municipal inspector as already stated.

48. *Establishment.*—The decrease of Rs. 90, with reference to the budget estimate of 1885-86, is due to the payment within the year of the pay of the municipal inspector for ten months only.

49. *Tools and Plant and Contingencies.*—Only Rs. 12 were spent in the year for purchasing a hundred feet measuring metallic tape and chain.

50. *Grant II, Education*—

Particulars.	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Training schools	..	..	..	..	..
2. Municipal schools	159	..	..	..	..
3. Salary grants	1,043	..	..	..	..
4. Results grants	3,104	917	..	..	..
5. Schools on the combined system	..	1,865	1,000	— 159	..
6. Normal scholarships	..	317	1,766	— 126	— 83
7. Inspection	305	261	354	— 1,239	+ 99
8. Salary grants to middle classes of the two local high schools	..	..	310	+ 317	— 37
Total ..	1,522	893	860	— 44	— 49
	6,133	4,253	4,290	— 629	+ 33

The actual expenditure on education in 1885-86 was Rs. 4,253, which is less than the actuals of 1884-85, and the budget allotment of the former year by Rs. 1,880 and Rs. 37 respectively. The decrease, with reference to the actuals of the previous year, is the result of the payment in 1884-85 of the salary grants to the middle classes of the two high schools for that and the previous year, and the absence of any expenditure in 1885-86 owing to the transfer of the three municipal combined girls' schools to Government from 1st April 1884, under G.O. No. 656, dated 20th October 1884. The decrease, with reference to the budget e[illegible] of 1885-86, calls for no remarks.

51. There were four boys' schools under the direct management of the municipal council, and the attendance thereof at the end of the year was 85 against 193 boys in the previous year. It is to be regretted that the strength of these schools has considerably fallen notwithstanding the employment of [illegible] masters, owing to the introduction of the enhanced rate of school fees.

52. The cost of maintaining these four schools, including the cost of inspection, was Rs. 2,126 against Rs. 3,409 in the previous year, and the total receipts on account of these schools were Rs. 1,310 (Rs. 310 by school fees and Rs. 1,000 by contribution from Local Funds) against Rs. 2,540 in the previous year.

53. There were fourteen results boys' schools on the 1st April 1885 with an attendance of 488 pupils. But on the 31st March 1886, there were seventeen schools with an attendance of 583 pupils.

54. Eleven schools were examined for results grants in 1885-86. The total amount of the grant payable for that year from Municipal funds came up Rs. 1,159-4-8, of which Rs. 332-12-0 was paid within the year, and the Rs. 826-8-8 in 1886-87. But Rs. 584-8-0 was also paid in 1885-86 on acc[illegible] the previous year.

55. The report of the Deputy Inspector of Schools, Nellore range, [illegible] submitted.

56. *Grant III.*—The expenditure incurred under this grant is for dis[illegible] lying-in hospital, vaccination, registration of births and deaths, conservanc[illegible] scavengering, and contribution to Medical College, &c.

57. The subjoined statement compares the actuals of 1885-86 with the budget provision for the year and the actuals of the previous year:—

Particulars.	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Hospitals and dispensaries	4,427	4,936	4,590	+ 509	+ 346
2. Lying-in hospital	2,073	2,020	2,290	— 53	— 270
3. Vaccination	175	184	180	+ 9	+ 4
4. Registration of births and deaths	251	249	260	— 2	— 11
5. Conservancy	5,393	4,732	4,820	— 661	— 88
6. Private scavengering	1,404	1,986	2,400	+ 582	— 414
7. Contribution to Medical College	140	195	180	+ 55	+ 15
8. Do. to Medical Store depôt	..	28	20	+ 28	+ 8
9. Do. to Cutler's department	48	12	20	— 36	— 8
10. Sanitary inspection	148	195	180	+ 47	+ 15
Total ..	14,059	14,537	14,940	+ 478	— 403

The expenditure under this grant in 1885-86 was Rs. 14,537 against Rs. 14,940 the budget provision for the year, and Rs. 14,059 the actuals of 1884-85. The increase or decrease under each item is explained below.

58. *Civil and Branch Dispensaries.*—The expenditure on account of the civil and branch dispensaries amounted to Rs. 4,936 in 1885-86 against Rs. 4,590 the budget allotment of the year, and Rs. 4,427 the actuals of 1884-85. The excess both over the budget allotment and the actuals of the previous year resulted from the entertainment of a compounder on Rs. 12, and a second toty on Rs. 5 per mensem from 1st May last, sanctioned in G.O., No. 405 M., of the 17th August 1885, from the debit to Municipal funds of the entire salary, which was increased to Rs. 35 a month, of the hospital assistant attached to the civil dispensary (*vide* G.O., No. 1406 M., dated 13th October 1885), and from the payment from Municipal funds of three-fourths of the charge allowance (Rs. 18-12-0) of the civil apothecary in charge of the branch dispensary (*vide* G.O., No. 2114, dated 1st November 1884).

59. In the year 1885-86, 8,900 out-patients and 399 in-patients were treated in the civil dispensary, against [illegible]739 out and 405 in patients in the previous year. In the branch dispensary, in[illegible]d solely for out-patients, 10,476 were treated against 9,524 in the previous ye[illegible]r. The actual receipts on account of these dispensaries in 1885-86 were Rs. 5,379, while the budget estimate of the year was only Rs. 5,000, and the actuals of the previous year Rs. 5,307, as detailed hereunder:—

Particulars.	Actuals, 1884-85.	Actuals, 1885-86.	Budget estimate, 1885-86.
	Rs.	Rs.	Rs.
1. Local Fund c[illegible]	3,600	3,600	3,600
2. Raja's contribution to the civil dispensary	1,000	1,000	1,000
3. Private contribution	96	254	100
4. Interest on Government securities ..	468	288	200
5. Sale-proceeds of medicines	143	237	100
Total ..	5,307	5,379	5,000

60. *Items Nos.* [illegible] *nd* 2.—There is no difference in these items.

61. *Item No.* 3.—[illegible]he increase of Rs. 154 over the sanctioned estimate of 1885-86 [illegible]d of Rs. 158 over the actuals of 1884-85 is due to the larger collections of [illegible]scriptions from private parties.

Item No. 4.—The differences in this item have been explained in paragraph

Item No. 5.—The variations in this item are occasioned by the larger collec-[illegible]885-86 from the sale of medicines.

Lying-in Hospital.—The lying-in hospital, intended to accommodate poor [illegible]omen, is maintained from Municipal funds, the district board contributing a

portion of the expenditure. The expenditure on this hospital during the year was Rs. 2,020, and the Local Fund contribution towards the same, Rs. 953. The decrease of Rs. 270 in the actuals of 1885-86, with reference to the sanctioned estimate of the year, is caused by the entertainment of a less number of pupil-midwives in the hospital than was budgeted for. The certificated matron who is in charge of the hospital not only attends to the confinement of women in the premises, but also trains nurses for the district. There were four pupil-midwives at the beginning of the year: one of these having passed was sent out into the district, and another was dismissed for misconduct. Thus there remained only two pupil-midwives on the roll at the close of the year.

During the year 107 women were confined against 119 in the previous year, and the batta, at 2 annas a woman per diem, and the cost of perishable articles, amounted to Rs. 241 against Rs. 273 in the previous year. The District Medical officer's reports on the working of the civil and branch dispensaries and lying-in hospital are herewith submitted.

65. *Vaccination.*—There is one municipal vaccinator on Rs. 14 a month, and the subjects vaccinated by him were 778 against 843 in the previous year. The successful cases were 729 against 803 in the previous year. The cost of vaccine establishment including contingencies was Rs. 184 against Rs. 175 in the previous year, and the average cost per case was As. 3-9, while it was As. 3-4 in the previous year. The number of subjects inoculated during the past five years with the number successful in each is given below :—

Years.	Total. Vaccinations.	Number successful.
1881-82	808	777
1882-83	665	599
1883-84	645	618
1884-85	843	803
1885-86	778	729

66. *Registration of Births and Deaths.*—There are two registrars of births and deaths, each on a salary of Rs. 10 a month. The number of births and deaths registered during the year was 669 and 538 respectively, while those in the previous year were 686 and 571. Weekly as well as monthly returns of these statistics are as usual sent to the Sanitary Commissioner, the District Sanitary Officer, and the Deputy Collector in charge of the treasury. The work of these registrars is supervised by the municipal inspector. The cost of establishment and contingencies amounted to Rs. 249 against Rs. 251 in the previous year. The number of births and deaths registered during the five years ending with 1885-86 is given below :—

Years.	Births.	Deaths.
1881-82	690	411
1882-83	559	433
1883-84	574	761
1884-85	676	571
1885-86	669	538

67. *Conservancy.*—The conservancy establishment consists of 30 sweepers, 5 scavengers, and 16 toties for public latrines, under the supervision of 3 maistries controlled by the municipal inspector. The cost of the establishment and contingencies in 1885-86 was Rs. 4,732 against Rs. 4,820 the budget provision for the year, and Rs. 5,393 the actuals of 1884-85. The difference under this head between the actuals of 1885-86 and the budget estimate of the year is not marked, and therefore needs no explanation. The difference of Rs. 661 between the actuals of 1884-85 and those of 1885-86 is due to the cholera charges incurred in the former year, and to the distribution of the municipal inspector's pay and allowances to Grants I and III in equal proportions.

68. *Private Scavengering.*—The difference of Rs. 414 between the [illegible] 1885-86 and the sanctioned estimate of the year is accounted for as follows :—

At the time of the preparation of the budget for the current year, it was [illegible] that the system can be extended, and provision was, therefore, made for 24 [illegible] Rs. 6 each per mensem. But subsequently the idea of extension was aban[illegible]

the year, and the additional toties were not entertained. The maistries and assistant inspector were not entertained for nearly ten months in 1884-85, and hence the increase of Rs. 582 over the actuals of 1884-85.

69. *Contribution to Medical College.*—The amount paid on account of contribution to Medical College in 1885-86 was Rs. 195. The increase both over the sanctioned estimate of 1885-86 and the actuals of the year 1884-85 is due to a portion of the same contribution appertaining to the year 1884-85 having been paid in the current year.

70. *Contribution to Medical Store Depôt.*—In 1885-86 the contribution on account of that and the previous year, 1884-85, amounting to Rs. 28, was paid.

71. *Contribution to Cutler's Department.*—Only Rs. 12 was paid during the year on account of contribution to cutler's establishment.

72. *Sanitary Inspection.*—A contribution of Rs. 195 was paid in the year under report for sanitary inspection, which includes the balance of Rs. 10 due on account of 1884-85.

73. *Grant IV.*—The following abstract compares the actuals of 1885-86 with the budget provision of the year and the actuals of the previous year under the several heads falling under Grant IV :—

Particulars.	Actuals of 1884-85.	Actuals of 1885-86.	Budget estimate of 1885-86.	Difference between columns 2 and 3.	Difference between columns 3 and 4.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Lighting	569	498	790	— 71	— 292
2. Market	..	19	..	+ 19	+ 19
3. Langerkhana	3,161	3,312	2,940	+ 151	+ 372
4. Fire establishment	15	15	20	..	— 5
5. Travellers' bungalow establishment	76	85	100	+ 9	— 15
6. Water-pandals	311	354	270	+ 43	+ 84
7. Toll-gates	..	53	..	+ 53	+ 53
8. Destroying dogs	39	40	40	+ 1	..
9. Miscellaneous	675	410	400	— 265	+ 10
Total ..	4,846	4,786	4,560	— 60	+ 226

74. *Lighting.*—There were 65 lamps and 4 lamp-lighters. The cost of lighting establishment and contingencies amounted to Rs. 498 against Rs. 569 the actuals of the previous year. The decrease of Rs. 292, with reference to the budget estimate of 1885-86, is due to the non-payment within the year of the cost of wall brackets with lanterns, for which provision was made in the year's budget. They were, however, paid for in April 1886.

75. *Market.*—A small expenditure of Rs. 19 was incurred in 1885-86 for the first time for making a board of the table of fees to be collected in the market, for which no provision was made in the budget.

76. *Langerkhana.*—The charitable institution, where the destitute and infirm are fed and clothed, is maintained from an annual Government grant of Rs. 2,940. The expenditure in 1885-86 amounted to Rs. 3,312—Rs. 2,846 on account of feeding charges, and Rs. 466 on account of establishment and contingencies. The excess over the grant was met from the balance of Rs. 912-14-8 in favor of the institution.

The number of paupers at the beginning of the year was 92, of whom 36 received two meals, 16 one meal, and 40 raw rations. There were 34 admissions in the year under report, and the number discharged and dead 40, leaving 86 at the close of the year. Of these, 12 are given one, and 30 two meals, and 44 raw rations.

[illegible] *Fire Establishment.*—A bugler on Rs. 5 a month was temporarily employed [illegible] three hot months of the year to give alarm to the public in case of any [illegible]y fire, and the amount spent under this head is his salary.

[illegible] *Travellers' Bungalow Establishment.*—There is a pensioner left in charge of this [illegible] on Rs. 4 a month, besides a sweeper on Rs. 2 per mensem. The cost of [illegible]nd contingencies amounted to Rs. 85.

79. *Water-pandals.*—In the year under review there was no change in the number of municipal water-pandals. The cost of establishment and contingencies came up to Rs. 354, showing an excess over the budget provision, owing to the maintaining of the pandals longer on account of the late setting in of the monsoon.

80. *Toll-gates.*—Rs. 52-12-6 had to be expended during the year for the erection of temporary sheds on municipal limits revised by Government in their order, No. 771 M., dated 6th November 1885.

81. *Destroying Dogs.*—During the year there was an expenditure of Rs. 40 for destroying 91 dogs and 142 bitches, against 122 dogs and 121 bitches in the previous year.

82. *Miscellanous.*—The actual expenditure in 1885-86 under this item, amounting to Rs. 410, exceeded the budget provision of the year by only Rs. 10. But the difference between the actuals of 1885-86 and those of 1884-85 is occasioned by the payment in the latter year of the remuneration to the Local Fund medical students for cholera duty.

83. *Grant V.*—The charges incurred on account of office establishment and contingencies in 1885-86 amounted to Rs. 2,936 against Rs. 2,750 the budget grant of the year, and Rs. 2,712 the actuals of 1884-85. The increase of Rs. 224 over the actuals of 1884-85 and of Rs. 186 over the sanctioned estimate of 1885-86 is due to the increased house-rent of the office from Rs. 20 to Rs. 30 a month and to the increased office contingencies.

84. *Refunds.*—The amount, Rs. 75-3-8, shown under this head, is the refund granted to some police officers who first paid the tax on their vehicles and animals and subsequently claimed refund under G.O., No. 979 M., dated 19th December 1885, and that given to a party from whom Rs. 45-4-8 were erroneously collected in excess of the right amount in connection with the auction sale of a municipal land in Rungaanayakulapett.

85. *Advances Recoverable.*—The license-tax settled demand for 1885-86 has been paid from municipal funds into the imperial treasury before the 31st March 1886, though the entire amount was not collected within the year. The amount that remained to be collected after the 31st March was therefore entered as advances recoverable.

86. The total of municipal receipts was Rs. 36,753, of which Rs. 18,765 relate to municipal taxes proper. The population of the t[illegible]eing 27,505, the incidence of taxation per head is As. 10-11 against As. 12-5 in the previous year.

ENCLOSURES.

From M.R.Ry. C. KOTAYYA, Deputy Inspector of Schools, Nellore Range, to the Chairman, Municipal Council, Nellore, (through the Inspector of Schools, Presidency), dated Nellore, 25th May 1886, No. 528.

I have the honor to submit my report on education in the Nellore Municipality for the official year 1885-86.

I.—GENERAL STATISTICS.

2. *Number of Schools and Scholars.*—The number of institutions and scholars under the control of the department at the close of the official year under report was 21 with 668 pupils against 18 with 681 pupils at the corresponding period last year, thereby exhibiting an increase of 3 in schools and a decrease of 13 in pupils.

3. The following table shows the above figures classified und[illegible]tandards of instruction together with the increase or decrease in each case :—

Classification by standards of institutions.	1884-85.		1885-86.		Increase.		Decrease.		Rem
	No. of institutions.	No. of pupils.	No. of institutions.	No. of pupils.	No. of institutions.	No. of pupils.	No. of institutions.	No. of pupils.	
Middle school for boys (English and Vernacular) ..	2	116	2	80	..	..	..	36	
Primary schools for boys (English and Vernacular) ..	4	193	4	85	..	..	..	..	
	12	372	15	503	3	131	..	108	
Total ..	18	681	21	668	3	131			

The increase in the number of institutions is due to the opening of one school at Santhapett and two—one a night school and the other a day school—at Kabadipollem, under the management of Rev. J. Kleinschneider, manager of the St. Joseph's Middle school, in which the first two standards were abolished for the maintenance of the "day school," which accounts for the decrease in attendance in middle schools. The American Baptist Mission school, which was returned last year as a middle school, has this year been shown under primary schools, its place being occupied this year by a Hindu results school at Stonehousepett. The other primary schools are the same as those mentioned last year, except that of Addanki Venkatasubbiah which was amalgamated with K. Kurmayya's school at Nabobspett in July last. In the place of the former, a new school was started under the management of a trained man.

4. The following statement shows the number of schools of each class in the municipality of Nellore and the number of pupils in attendance on the 31st March 1886 :—

Institutions.	No.	Number of pupils on the rolls on the 31st March 1886.			Total.
		Middle schools.	Primary schools.		
			Upper.	Lower.	
Middle schools.					
Private	2	39	15	26	80
Primary schools.					
Government	4	..	13	72	85
Private	15	..	32	471	503
Total ..	21	39	60	569	668

There is a great disparity in the attendance of the four municipal schools this year in comparison with that of the last. This is mainly due to the introduction of the enhanced rate of school-fees in the above schools, owing to which the numbers have gradually month after month decreased, as the pupils who generally resort to these schools belong for the most part to the poorer classes. Every effort was made to keep up the attendance; but it was of no avail in regard to Moolapett and Nabobspett schools. The latter suburb is inhabited chiefly by the mercantile class, who take little or no interest in giving a sound education to their children, which is borne out by the fact that the m[illegible]rity of the pupils who resort to the above school belongs to other classes than that of "Vaisyas." They content themselves with the instruction imparted in results schools. As Moolapett is c[illegible]se to the two local High schools, where there are also primary classes and contains a well-[illegible]eveloped results school in the heart of it, it was found unnecessary to maintain a municipal school there. Consequently the schools of the two suburbs mentioned above were recommended for abolition, that the funds thus set free might be added to the amount of results grants. The municipal councillors have approved my proposals; but orders have subsequently been passed to keep up the schools in those two suburbs up to the second standard.

5. *Education in regard[illegible]sation.*—The following table exhibits in another way the educational backwardness an[illegible]forwardness of the municipality, the total number of pupils being compared with the number of inhabitants :—

Municipality.	Population.	Scholars connected with the department.		Total.		Percentage of		Proportion of population per pupil.	
		1884-85.	1885-86.	Increase.	Decrease.	Increase.	Decrease.	1884-85.	1885-86.
.. ..	27,505	681	668	..	13	..	1·9	40·3	41·1

[illegible]ution of attendance under Castes and Occupation.—The following table distributes the [illegible]nce under castes and occupation :—

District.	Classes of community to which the scholars on the 31st March 1886 belonged.									Classification of scholars on 31st March 1886 according to the chief occupation of the parents or guardians.							
	Europeans and Eurasians.	Brahmans.	Vaisyas.	Sudras.	Muhammadans.	Christians. Native	Others, including Pariahs.	Others.	Total.	Officials.	Traders.	Farmers.	Artizans.	Coolies.	Mendicants.	Others.	Total.
Nellore Municipality.																	
Middle schools ..	2	15	14	9	2	36	2	..	80	10	14	8	..	30	18	..	80
Primary schools ..	..	69	104	222	67	48	78	..	588	81	123	68	6	310	..	..	588
Total ..	2	84	118	231	69	84	80	..	668	91	137	76	6	340	18	..	668

II. CONTROLLING AGENCY.

7. Table showing the number of times the schools were visited during the year by the Inspecting schoolmaster, Nellore Municipality :—

Name of Inspecting schoolmaster.	Range.	Number of schools visited. Times. 16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	Total number of visits paid to all schools.
M. Venkata Subbayya Chetty.	Inspecting schoolmaster, Nellore Municipality.	1	..	3	..	..	..	..	..	4	7	1	3	2	3	..	2	179

8. Table showing the qualifications of the Inspecting schoolmaster, Nellore Municipality, and the work done by him :—

Name.	Office.	Age.	Examination passed.	Whether trained or untrained.	Number of schools examined.	Number of pupils examined.	Number of schools opened.
M. Venkata Subbayya Chetty.	Inspecting schoolmaster, Nellore Municipality.	30 years.	Matriculation and test in School-management.	Untrained ..	179	3,607	4

The municipality maintains an inspecting schoolmaster on Rs. 25 per mensem to supervise the municipal and private schools.

This officer resigned his appointment on the 15th January last. One has recently been recommended in his place.

IV. SECONDARY INSTRUC[illegible]

9. (*b*) *Middle Schools.*—The following statement shows the strength of middle schools proper and the results of examination for two years :—

District.	Management.	Name of institution.	Years.	Number of pupils on the 31st March.	Highest class.	Results of the Middle School examination. No. examined.	No. passed. 1st-class.	2nd-class.	3rd-class.	Total.	Lower-fourth Comparative examination. No. examined.	No. passed. 1st-class.	2nd-class.	Total.	Percentage of passes to presentees in the Middle School examination.	Lower-fourth Comparative Examination.
Nellore Municipality.	Aided ..	T. Tiruvengadacharry's school.	1884-85	..	..	..	..	..	..	..	..	..	..	..	..	..
			1885-86	26	5th standard class.	..	..	..	..	..	..	..	..	..	..	..
	Unaided ..	St. Joseph's Middle school.	1884-85	82	7th standard class.	..	..	..	..	..	..	..	..	..	..	..
			1885-86	54	7th standard class.	6	..	2	3	5	..	..	..	..	83	..

V. PRIMARY EDUCATION.

10. *Ranganaikulapett.*—The first and second standard classes answered satisfactorily. The results of the third, saving grammar, geography, and English writing, are satisfactory. The fourth acquitted itself satisfactorily in Telugu reading and writing, arithmetic, English reading and writing, but unsatisfactory in Telugu poetry, grammar, geography, and English grammar.

Moolapet.—The results are very bad and worse than those of an ordinary results school.

Nabobspett.—The first standard acquitted itself well and the second badly; the third did satisfactorily in Telugu reading and writing, arithmetic, and badly in the remaining subjects. The results of the fourth are satisfactory in Telugu reading and writing, arithmetic, but otherwise in the remaining subjects.

Moolapet Parcherry.—The results are very good in the first and second standards, but unsatisfactory in the third.

11. The following table shows the number of pupils presented and passed under each standard :—

District.	Standards.	Number of schools that passed pupils.	No. of pupils presented for examination. Boys.	Girls.	Number of pupils who passed in Vernacular. Reading.	Writing.	Arithmetic.	Poetry.	Grammar.	Geography.	History.	Hygiene.	Agriculture.	English. Reading.	Writing.	Grammar.	Needle-work.
Nellore Municipality.	I ..	9	61	..	40	46	38	..	..	..	..	..	..	..	..	..	..
	II ..	9	70	..	59	55	56	57	..	..	..	..	..	..	..	..	..
	III ..	8	50	..	42	42	37	35	14	17	6	..	..	..	..	..	..
	IV ..	6	17	..	9	9	1	9	6	3	2	1	..	..	..	..	..

12. The following comparative statement shows the number and percentage of passes under each standard for two years :—

Standards.	Years.	Presented.	Passed in Vernacular. Reading.	Writing.	Arithmetic.	Poetry.	Grammar.	Geography.	History.	Hygiene.	English. Reading.	Writing.	Grammar.
I	1884-85 ..	93	78	83	76	..	..	..	..	..	..	..	..
			83·8	89·2	81·7	..	..	..	..	..	..	..	..
	1885-86 ..	61	40	46	38	..	..	..	..	..	..	..	..
			65·5	75·4	62·2	..	..	..	..	..	..	..	..
II	1884-85 ..	70	76	77	74	62	..	..	..	..	..	..	..
			83	88·5	85	71·2	..	..	..	..	..	..	..
	1885-86 ..	70	50	55	56	57	..	..	..	..	..	..	..
			84·2	78·5	80	81·4	..	..	..	..	..	..	..
III	1884-85 ..	90	75	77	66	74	29	34	4	..	..	..	..
			83·3	85·5	73·3	82·2	32·2	37·7	4·4	..	..	..	..
	1885-86 ..	50	42	42	37	35	14	17	6	..	..	..	..
			84	84	74	70	28	34	12	..	..	..	..
IV	1884-85 ..	29	26	26	18	22	14	16	5	6	..	..	..
			89·6	89·6	62	75·8	48·2	55·1	17·2	20·6	..	..	..
	1885-86 ..	17	9	9	1	9	6	3	2	1	..	..	..
			52·8	52·8	5·8	52·8	35·2	17·5	11·7	5·8	..	..	..

VI. SCHOOLS FOR SPECIAL OR TECHNICAL TRAINING.

1[illegible] (*a*) *Normal Schools (Primary).*—In the Training school, Nellore, maintained by the Lo[illegible] Fund Board, seven municipal students were admitted for training during the past calendar [illegible] whose stipends were paid from the Municipal funds. Of the above seven, three passed [illegible]ats were admitted for training only. The remaining four appeared for the late Special [illegible] examination but failed, and were consequently retained this year to complete [illegible] One student who passed the Middle School examination appeared for [illegible]nent and passed the same in the first-class. The other two students [illegible]or training only, finished their course, and reverted to their own [illegible]ool man will be retained in the school till the new batch of students

No. 1554.

Forwarded.

Madras,
31st May 1886.

(Signed) J. T. FOWLER,
Inspector of Schools, Presidency.

Annual Report of Civil Dispensary for 1885-86.

Dispensary buildings; present state of repair, furniture, fittings, &c.—The main building including caste and European wards are in good state of repair; the contagious-disease wards require considerable repair and two of them roofing to make them fit for use, a cook-room to the caste ward is very necessary, the roof of the maty's room attached to the European wards requires tiling; all these out-houses frequently occupied by patients.

2. *Dispensary Committee.*—Hitherto matters connected with the hospital were discussed at the monthly municipal meetings; but a sub-committee was appointed to transact the business of the hospital in December 1885.

3. *Most common diseases among out and in door patients; their prevalence and fatality as compared with other years.*—Rheumatic affections, ague, venereal affections and general debility:—

—		1883-84.		1884-85.		1885-86.	
		Treated.	Died.	Treated.	Died.	Treated.	Died.
Rheumatic affections	In-door	41	..	36	..	39	..
	Out-door	595	..	685	..	791	..
Malarial affections	In-door	43	4	43	..	37	..
	Out-door	659	..	565	..	860	..
Venereal do.	In-door	29	2	89	5	70	..
	Out-door	243	..	473	..	269	..
General debility	In-door	..	..	..	..	29	..
	Out-door	..	..	..	..	490	..

4. *Epidemics which have occurred in the station or its vicinity.*—None.

5. *Inspection by Civil Surgeon and Surgeon-General.*—Not inspected by the Surgeon-General; visited daily (Sundays excepted) by the Civil Surgeon when in head-quarters; the Assistant Surgeon, who visits daily.

6. *Attendance of patients as contrasted with previous years, distinguishing in-door from out-door.*—

	In-door.	Out-door.
1883-84	717	6,923
1884-85	405	6,739
1885-86	399*	8,900

* This decrease is due to want of funds on the part of municipality.

7. *General remarks.*—The total rainfall for the year under review was 38·03. The sale of drugs realised over Rs. 200, which has been credited to the municipality. Labor was in considerable demand during the year, owing, 1st, to the Sangam Project works, and, 2nd, to the commencement of the Nellore-Cuddapah State Railway.

Nellore,
26th May 1886.

(Signed) W. PRICE, M.D., Surgeon-Major,
District Surgeon, Nellore.

Annual Concise Report for the year 1885-86.

Seasonal phenomena, such as temperature, rainfall, &c., and their influence on [illegible]blic heal[illegible].—When compared to the previous year the hot season during the year under re[illegible]rt was so intense. The degree of heat could not be accurately stated for want of a ther[illegible]eter from what was got from other sources the maximum heat appears to have be[illegible] 108·5° in the preceding year. There were a few showers of rain before the dry [illegible] west set in, and the heat of the weather was on the whole comparative[illegible] commenced rather late, but the rains were sufficient and in good time. [illegible] not suffer in any way.

2. *Necessaries of life (crops abundant or otherwise; provisions dear or moderate in price).*—As there were timely rains the prices of grains fell a little during the latter months of the year. The superior kinds of paddy and also other inferior kinds were sold at a reduced price. The prices of provisions remained as moderate as the year before.

3. *General state of public health (showing diseases which have been most prevalent).*—The most common diseases that were treated during the year under report are fevers, rheumatic and syphilitic affections, bronchitis, diarrhœa, dysentery, worms, ear-ache, ulcers, abscesses, boils, itch, ophthalmia, gonorrhœa and its complications. These were of ordinary nature requiring no particular attention. Four deaths from general dropsy have been recorded in this dispensary.

4. *Cholera (prevalent or otherwise amongst the general population; period of prevalence and route pursued by epidemic).*—There were no epidemic of cholera in the town last year.

5. *Small-pox (prevalent or otherwise amongst the general population and at which period of the year).*—Small-pox and chicken-pox prevailed to a great extent among the general population. As a rule, natives do not seek medical advice on such occasions, and almost all the cases have occurred among them. Only two cases were treated here and both recovered. Measles were very prevalent during the latter months of the year. There were seven cases admitted; none fatal.

6. *Malarious fever (prevalent or otherwise amongst the general population and at what season).*—Many cases of malarious fever have been admitted during the past year. Most of the patients were from malarious districts and a few have originated here, except those from the mofussils. Those cases that have occurred in the town were generally in the hot months, which may be due to the tanks and irrigation channels being dry at that time.

7. *General working of the institution (showing total treated as compared with previous year).*—The general working of this institution is carried on by a compounder, an attender and a sweeper. The total number of patients treated during the past year is 10,476 against 9,524 in the previous year. The daily attendance was very satisfactory, the average being 52·86.

Nellore,
5th April 1886.

(Signed) A. G. FONCECA,
Civil Apothecary.

Annual Report of the Lying-in Hospital, Nellore, for the year 1885-86.

Buildings.—The building is the same as last year; some improvements were made during the year.

2. *Management.*—As Mrs. McIntyre, the permanent matron of the lying-in hospital, was temporarily appointed on other duty, Mrs. Rodgers is in immediate charge of the institution. The management of the hospital under Mrs. Rodgers was well carried out.

3. *Bedding and clothing.*— Not complete. An indent for the same will be shortly sent to the municipality.

4. *Professional supervision.*—The District Surgeon visits the hospital occasionally as well as on special occasions when his attendance is necessary; Assistant Surgeon also visits the hospital daily.

5. *Attendance of patients as contrasted with previous year.*—Number of patients treated during the year under report was 107 as against 119 in the previous year:—

Operations—

Craniotomy	3
Complex	3
Forceps	1
Transverse	7

Deaths followed operations, 7.

Number of out-patients attended by the matron from 1st January to 31st March 1886 is 4.

6. *Tuition.*—Four pupil-midwives were under tuition, out of which one passed the examination and was sent to practice in the district; one was dismissed and two are still under tuition of the matron.

7. *Matron.*—Acting matron Mrs. Rodgers discharged her duties to the entire satisfaction of her superiors.

Nellore,
2[illegible] May 1886.

(Signed) W. PRICE, M.D., Surgeon-Major,
District Surgeon, Nellore.

No. 5058.

Forwarded to Government.

[illegible]am,
[illegible] 1886.

(Signed) W. J. TATE,
Acting Collector.

ORDER—dated 7th October 1886, No. 1027 M., Financial.

The receipts and charges of the Nellore Municipality for 1885-86 are compared below with the estimate for the year and the actuals for the previous year:—

RECEIPTS.

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	RS.	RS.	RS.
Balance brought forward	— 1,468	100	5,026
Rates on Houses and Lands	9,256	9,700	7,303
Taxes on Arts	1,638	1,920	1,923
Taxes on Vehicles and Animals ..	1,682	1,750	1,752
Taxes on Carts	1,924	1,920	2,078
Tolls	6,793	5,400	5,400
Licenses	149	220	254
Assignments by Government	4,576	3,430	3,194
Contributions from Local Funds ..	5,799	5,700	5,553
Fines and Fees	340	360	499
Fees in Schools & Training Institutions.	280	300	311
Income from Markets	300	300	311
Rent of other Buildings, Gardens, &c.	1,328	1,030	1,549
Payments for Municipal Services to Private Parties	689	2,600	967
Endowments, &c.	1,724	1,410	1,781
Miscellaneous	546	3,730	3,879
Total ..	35,556	39,870	41,780

CHARGES.

GRANT I—			
New Works—			
Buildings	572	1,320	1,060
Drainage	151	1,910	1,052
Water-supply	..	..	440
Miscellaneous	222	..	70
Repairs—			
Communications	1,713	7,130	6,931
Buildings	69	50	57
Drainage	14	940	..
Miscellaneous	2	40	..
Establishment	..	760	669
Tools and Plant and Contingencies.	..	50	11
GRANT II—			
Training Schools	..	350	317
Municipal Schools	159	..	..
Salary Grants	1,523	860	893
Results Grants	1,042	1,000	917
Schools on the Combined System. .	3,104	1,770	1,865
Inspection	305	310	261
GRANT III—			
Hospitals and Dispensaries	6,549	6,920	6,696
Medical College	140	[illegible]	195
Sanitary Inspection	148	[illegible]	195
Vaccination	175	180	184
Registration of Births and Deaths .	251	260	249
Conservancy	7,117	7,220	6,718
GRANT IV—			
Lighting	569	790	..
Markets	..	..	..
Choultries	3,161	..	..
Travellers' Bungalows	76	2,940	..
Miscellaneous	719	100	..
		730	

CHARGES—*continued.*

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	RS.	RS.	RS.
GRANT V—			
Supervision and Management ..	2,712	2,810	2,936
Advances Recoverable	..	..	485
Refunds	37	100	75
Balance	5,026	820	4,471
Total ..	35,556	39,870	41,780

2. Notwithstanding G.O., dated 12th September 1885, No. 513 M., the sum of Rs. 292 refunded by the Presidency Paymaster is still shown in column 2 of statement VI-B as an "advance recovered" instead of under "miscellaneous," and the sum of Rs. 320 paid to medical students deputed for cholera duty under Grant IV, "other charges," instead of under "conservancy." The expenditure on municipal schools (Rs. 159) is also erroneously shown under "salary grants." The figures in column 3 of this statement and in the budget column of statements I and II differ from the budget estimates as shown below:—

RECEIPTS.

	As per statements I, II and VI-B.	As per budget.
	RS.	RS.
Contribution from Provincial funds towards normal scholarships		175

CHARGES.

Grant I—		
New Works—		
Miscellaneous	40	..
Repairs—		
Miscellaneous	220	40
Establishment	540	760
Grant V—		
Supervision, &c.	2,750	2,810

In statements I and VI-B cart-stand and slaughter-house fees and the share of the rent of the office building paid by the Telegraph department are, contrary to paragraph 2 of G.O., dated 8th April 1886, No. 349 M., shown under "miscellaneous" instead of under "rent of other buildings, &c." A sum of Rs. 16 is shown as municipal fines under "miscellaneous" instead of under the major head "municipal fines and fees," and the amount recovered from medical students detached on cholera duty (Rs. 53-13-3) is shown under "advances recovered" instead of under "miscellaneous." The necessary corrections have now been made in the foregoing abstract.

3. From the remarks [illegible] statement VI-B it appears that fees levied under section 170 of the Act are included under "municipal fines" instead of under "licenses." The opening balance of the Lungarkhana fund, shown in column 3 of statement I-A, has not been corrected with reference to paragraph 10 of G.O., dated 12th September 1885, No. 513 M., and the closing balance of this fund is shown as Rs. 342-1-2, whereas the difference between the total receipts and charges as shown in columns 10 and 15 is Rs. 542-1-2. In statements II and II-A the cost of supervision of public works is incorrectly shown under Grant I, "miscellaneous," instead of under "establishment." In [illegible] former statement, however, the contributions to the Medical [illegible]ore department and for Cutler's establishment and the expenditure on the Lying-in [illegible]ospital should be shown as sub-items under "hospitals and dispensaries" and not [illegible]r distinct major heads. The nature of the contribution made to the Medical Store [illegible]ment as distinct from the usual contribution for Cutler's establishment should [illegible]ned. The cost of erecting toll-gates shown under Grant IV should be trans-- [illegible]ant I (New Works—Miscellaneous).

[illegible]n 2 of statement II-A, part I, should show the estimates for the new [illegible] during the year. The works entered under drainage and miscella- [illegible] of the same statement, being apparently new works, should be shown

in part I. Statement II-B should have included the Fire establishment employed. Salary grants to schools and results' grants and percentages on school fees paid to teachers in combined system schools need not be exhibited in this statement. License-tax transactions should be shown in statement III, and the deposit balance shown in this statement included in the note to statement II under liabilities as well as under assets. In statement IV the arrears of 1884-85 and those of previous years have been transposed. The collections in arrear under house-tax are shown in this statement as Rs. 190-4-5 and in statement I as Rs. 190-12-5, a discrepancy which should be explained. The total given in column 7 of the first-named statement is in either case incorrect. The number of boys and girls of school-going age and the total expenditure incurred on primary and secondary education, respectively, should have been given in statement V. The latter information should now be furnished, and the special license-tax statement submitted through the Board of Revenue without further delay. Appendix A gives the number of *ex-officio* members as two, whereas under the present Act there can be only one such member.

5. From paragraphs 41—46 of the report it would appear that Rs. 4,637 were due to contractors for work done during the year under report, but only Rs. 3,931 are shown as a liability in the note to statement II. This should be explained. With reference to paragraph 85 it is observed that the amount paid to Government in excess of collections on account of license-tax should have been debited to the deposit balance and not to the municipal fund. The District Surgeon's remarks in regard to the state of the dispensary buildings should engage the early attention of the Municipal Council.

6. The accounts have been very carelessly prepared, notwithstanding previous orders and comments on the part of Government. The Government trust that the Municipal Council will now take such steps as are necessary to effect a thorough change in this respect.

(True Extract.)

E F. WEBSTER,
Chief Secretary.

To the Chairman, Municipal Council, Nellore,
through the Collector.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" President, District Board, Nellore.

Exd. J. Moses.

Original

Govt. of {1886} Madras.

FINANCIAL.

Issued

Read. Encl.

G.O., 7th October 1886, No. 1027 M.

OCTOBER.

M

Reviewing

C. No. 1470 M.

Enclosures 4.

No. 390.

Municipal Comm
Office : Nel
Dated 10 M. August 18
Despatched 16 M. Do.

From

The Chairman
Municipal Council,
Nellore.

To.

The Chief Secretary to Government
Madras.
Through the Collector of
Nellore.

Sir,

I have the honor to submit the annual Report of the Nellore Municipality for the year 1885-86, together with the prescribed Statements of accounts.

2. At the Commencement of the year, there were 18 Councillors including the Chairman of these, one died, and a second left the Station. Thus at its close, there were 4 Officials and 12 non-officials. There were 19 meetings during the year, and the average attendance was 10.

3. The accounts of 1885-86 were not audited locally, as, under G.O. No. 374 M., dated 22nd April 1886, they were to be audited by the Inspector of Local Fund accounts or his Assistants.

The year 1884-85 closed with a balance Rs. 5026-5-6, and, as the amount tallied with that shown in the Huzur Treasury accounts, it was adopted as the opening balance of 1885-86.

The total receipts of the Municipality from all sources, excluding the Licence Tax for the year 1885-86 were Rs. 36753-13-7. This, together with the opening balance of Rs. 5026-5-6, amounting in all to Rs. 41780-3-1 was available for expenditure in the year. But the total expenditure was Rs. 37309-7-1, so that there was left a balance of Rs. 4470-12-0 in favor of the Municipality at the close of the year 1885-86.

The actual receipts of the year 1885-86 are hereunder compared with the budget Estimate of the year, and the actuals of the previous year, 1884-85.

Items.	actuals of 1884-85	actuals of 1885-86	Budget Estimate of 1885-86	difference between columns 2 and 3	difference between columns 3 and 4
1	2	3	4	5	6
Opening balance	-1468	5026	100	+6494	+4926
1. Rates on Houses	8065	6771	8200	-1294	-1429
2. Rates on Lands	1191	532	1500	-659	-968
3. Tax on Arts	1637	1882	1900	+245	-18
4. Tax on Vehicles and animals	1652	1752	1750	+70	+2
5. Registration of Carts	1924	2078	1920	+154	+158
6. Tolls at full schedule rates	6793	5400	5400	-1393	.
7. Licenses	149	255	220	+106	+35
8. Assignment by Government	4576	3138	3200	-1438	-62
9. Local Fund Contribution on account of schools, Medical Establishment and Public Hospital	5700	5553	5700	-146	-147
10. Fines and Fees under Byelaws	340	483	360	+143	+123
11. School fees	280	311	300	+31	+11
12. Income from Market	300	311	300	+11	+11
13. Rent of Buildings	268	284	100	+16	+184
14. Private Conservancy	689	967	2600	+278	-1633
15. Endowments	1724	1781	1410	+57	+371
16. Miscellaneous	1315	5202	4680	+3887	+522
17. Advances recovered	292	54	.	-238	+54
Total	37024	36754	39540	-270	-2786
Total including balance	35556	41780	39640	+6224	+2140

The actuals receipts under this head for 1885-86 were Rs. 6770 (Rs. 6580 on account of the current, and Rs. 190 on account of the arrears demand), while the Budget Estimate was Rs. 8200. Subsequent collections upto 30th June 1886 amount to Rs. 1106. Out of the arrears demand, Rs. 173 was ordered by the Council, in their Resolutions Nos. 46, 83 and 299, to be written off the accounts, and out of the current demand, Rs. 79 were remitted by me in the first instance. The rest amounting to Rs. 1407, a great portion of which has also to be remitted, is pending disposal by the Council.

Rates on Houses.

The receipts under this head in 1885-86 amounted to Rs. 532 (Rs. 262 on account of the arrears and Rs. 270 on account of current demand), showing a decrease of Rs. 968 with reference to the budget Estimate, and of Rs. 659 with reference to the actuals of 1884-85. These decreases are chiefly due to the reduced area of the Municipality, owing to the revised boundaries sanctioned in G. O. no. 771 Rev., dated 6th November 1885. Subsequent collections upto 30th June 1886 amounted

Land Rates.

6

to Rs. 185. Out of the balance of Rs. 549, large portion has also to be written off the accounts as it chiefly relates to the assessment on lands taken up for Railway works &c. or bought in by Government.

Coercive measures were adopted in several cases in the Collection of House and Land rates; 155 warrants having been issued in the year. There was, however, no instance in which distrained property was brought to sale.

The following table shows the demand, collection, and balance of houses and land rates for 1885-86, together with subsequent collections upto 30th June 1886.

Items	Demand			Collection				
						Remission		
	Arrears	Current	Total	Arrears	Current	Arrears	Current	Total
House Rates	949	8586	9535	190	6580	173	79	7022
Land Rates	681	585	1266	262	270	.	.	532
Total	1630	9171	10801	452	6850	173	79	7554

It will be observed from the above that the collection of arrears has been much less than what was expected at the time of the preparation of the budget. In the case of

arrears of House rates, after close scrutiny, the Council at their meetings of the 3rd June and 22nd July 1885 and 26th March 1886 ordered that the sum of Rs. 173 appertaining to the years 1882-83, and 1883-84 be written off the accounts as irrecovable, as stated in para 7 supra. After deducting Rs. 1106, the collections made subsequent to the 31st March 1886 upto 30th June, from Rs. 2513, the balance on the former date, there is left Rs. 1407. It is expected that a further portion of this balance will be written off in a similar manner, if Remissions amounting to Rs. 310 are granted for 1884-85 and 1885-86 on account of vacant houses and Bungalows: and the balance will be still further reduced to Rs. 387. If the assessment for those years on ruined and landslip houses and open grounds viz. Rs. 710 be similarly written off, the ultimate balance, Rs. 387, seems irrecovable and will be collected soon.

As regards the Land rates balance of Rs. 734 on the 31st March 1886, subsequent collections under this head upto 30th June which came up to Rs. 185, reduced it to Rs. 549. Here I beg to submit that some lands within the revised Municipal limits have been taken up by the Railway Department for their works, and others were bought in. The assessment on such lands amounting to Rs. 240 will have to be written off and the rest, Rs. 309 is being collected. A revision of the assessments on Houses and Lands is, however, in progress in the present year.

Tax on Arts.

The actuals of 1885-86 under this head are less than the budget estimate of the year and more than the actuals of Rs. 1884-85 by Rs. 18 and Rs. 245 respectively. The decrease of Rs. 18 with reference to the budget estimate is too small to need any remarks, while the increase of Rs. 245 over the actuals of the previous year is caused by the collection in the current year of the arrears of the previous year.

12. The demand, collection, and balance of tax on Arts for 1885-86 are given in the following statement.

Item	Demand			Collection					Balance			Subsequent collections upto 30th June.						Balance		
						Remission									Remission					
	arrears	current	Total	arrears	current	arrears	current	Total	arrears	current	Total	arrears	current	Total	arrears	current	Total	arrears	current	Total
Tax on Arts	1208	2129	3337	448	1433	.	71	1952	759	625	1384	107	255	362	.	.	.	652	370	1022

...e remissions shown in the above abstract are those granted to rate payers on appeals either by reductions or exemptions. The arrears appertaining to the years 1882-83 to 1884-85, viz, Rs. 652 have been found to be irrecovrable and have to be written off the accounts, as it relates to parties that have left the station or closed their business soon after taxation owing to the ordinary fluctuations in trade or are dead. As regards the current balance of Rs. 370, I beg to state that only Rs. 200 appear to be recovrable and are being collected, and the rest, Rs. 170, have to be written off the accounts. A remission of this tax is also undertaken in the present year.

In some cases coercive process was resorted to in the collection of this tax. 64 warrants were issued against the defaulters and in every case the amount due was paid up before the propert attached was brought to sale.

Tax on Vehicles and animals.

13. The income under this head for 1885-86 was Rs. 1752 against Rs. 1750, the Sanctioned Estimate of the year and Rs. 1682, the actuals of the previous year. The differences are small and need no explanation.

164 vehicles and 2084 animals were licensed during the year against 169 vehicles and 1946 animals in the previous year.

Registration of Carts.

14. The collections under this head for 1885-86 were Rs. 2078, against Rs. 1924, the actuals of the previous year and Rs. 1920, the Sanctioned Estimate of the year 1885-86. The increase in both cases is due to the increasing traffic on account of the Railway Works.

1039 Carts were registered in the year against 962 in the previous year.

Tolls.

15. The Contract for the collection of Tolls was sold at a public auction to the highest bidder for a sum of Rs. 6800 for the year 1885-86. An agreement was taken from the Contractors for the collection of tolls at the several gates, in accordance with the provisions of Act III of 1871, but on the introduction of Act IV of 1884, the Collections of tolls at the old gates, which were not on the Municipal limits, was found to be illegal and the Contractors were prosecutible by Toll payers for illegal collection. The Contractors therefor relinquished their Contract, and claimed Compensation for losses, and the Council resolved to collect the tolls departmentally. Application was at the same time made to Government for the Revision of the Municipal boundaries, and the Revised Boundaries were Sanctioned in G. O. No. 771 Mu.

dated 6th November 1885. The Council
was had in view the income of the three
months, during which the toll collections were
made departmentally, decided, in their
Resolutions No. 241 of the 7th December 1885,
that the gates should be given back to the
Contractors for the current year for Rs. 5400,
which was the upset price, in lieu of all
their claims for Compensation and losses &c.,
and Government in their Order No. 253
&c., dated 16th March 1885, sanctioned the
action of the Council, and the remission
of Rs. 1400 to those Contractors in Consequence.

Licenses – Fees from Offensive & Dangerous trades.

16. The receipts under this head for 1885-86, viz; Rs. 255 show an increase of Rs. 106 over the actuals of 1884-85, and of Rs. 35 over the Sanctioned Estimate of the year. The increase is mainly due to the Collection of fees for licenses Sanctioned by Government in their Order No. 229 dated 26th June 1885.

Assignment by Government.

17. The Revenue under this head for 1885-86 was Rs. 3138, while the budget Estimate of the year was Rs. 3200, and the actuals of the previous year, Rs. 4576. The decrease of Rs. 1438 with reference to the actuals of 1884-85 is chiefly occasioned by the payment in that year from Pro-
-vincial

Local Fund Contribution

-vincial Funds of Rs. 860 on account
the Salary Grants of the Middle classes in the
Local High Schools, and of Rs. 400 on
account of the results and furnitur-
Grants of the Municipal Combined Girls'
Schools, and by the smaller collections
under the Cattle Trespass Act.

The Local Fund Contribution for
1885-86 amounted to Rs. 5553, against Rs. 5700
the Estimate of the year, and Rs. 5799 the
actuals of 1884-85. There is a decrease both
with reference to the Estimate of the year and
the actuals of the previous year, which is
chiefly due to a smaller number of pupil
midwives trained in the Lying-in Hospital
during the year.

Fines and Fees.

19. The amount realized under this
head in 1885-86 was Rs. 483 against Rs. 360
the budget Estimate and of Rs. 340 the actuals
of 1884-85. The increases are due to a larger
amount of Magisterial fines collected in
the year.

Items Nos. 11 and 12.

20. The differences in these items are
small and need no explanation.

Rent of Buildings.

21. The increase over the Sanctioned
Estimate is due to the large collection of fees
from the Travellers' Bungalow at Nellore.

Private Contributions

22. The actual receipts under this head
for

1885-86 was Rs. 967, while the budget estimate of the year was Rs. 2600 and the actuals of the previous year, Rs. 689. At the time of the preparation of the budget it was contemplated to introduce the scheme into the whole town. But subsequently it was thought proper to try the system for some time longer in a select number of blocks, as already reported in para 11 of my letter No. 885 of the 25th January 1886. Hence the decrease with reference to the sanctioned estimate by Rs. 1633.

The following statement compares the actuals of 1885-86 with the budget estimate of the year and the actuals of the previous year:-

Items.	actuals of 1884-85	actuals of 1885-86	Budget Estimate for 1885-86.
1. Rajah's Contribution to Civil Dispensary	1000	1000	1000
2. Interest on Government Securities	468	288	200
3. Sale of Medicines &c.	239	491	200
4. Sale of unserviceable articles at Conjeevaram	4	2	10
5. Contributions	13	.	.
Total	1724	1781	1410

24. The Rajah of Vuneatajin gives a fixed annual contribution of Rs. 1000 for the maintenance of the Civil Dispensary.

Item No. 1.

Item No. 2. The decrease of Rs. 180 with reference to the actuals of 1884-85 is due to the interest of two years on Government Securities, (Rs. 1000 for the Civil and Rs. 8000 for the Branch Dispensary) having been drawn in that year, while the excess over the budget amount is caused by the full amount of interest having been drawn in 1885-86.

Item No. 3. There is a large increase of Rs. 252 over the actuals of 1884-85 and of Rs. 291 over the sanctioned Estimate of 1885-86, which is owing to the large collection of subscriptions for the Dispensary and the increased sale-proceeds of medicines.

Items Nos. 4 and 5. There is little or no difference in these items.

Miscellaneous. The items falling under this head are noted below:-

Items.	actuals of 1884-85	actuals of 1885-86	Budget Estimate for 1885-86
1. Sale proceeds of carriages	12	247	100
2. Do. Avenues	6	20	10
3. Do. Lands	155	23	100
4. Do. unserviceable articles	66	53	60
5. Cart stand fees	820	910	700
6. Slaughter house fees	240	245	230
7. Sundry Receipts	16	238	20
8. Municipal fines	.	16	.
9. Advances Recovered	292	54	.
10. Contribution by the Telegraph Department	.	110	.
11. Recoveries from Provincial Services	.	3340	3460
Total	1607	5256	4680

The differences are too small to need any explanation. — Items Nos. 2, 4 and 6.

The large increase in this item is due to the sale of the street sweepings accumulations of the last two years. — Item No. 1.

The fall in the Revenue under this head is owing to the larger sale of lands in 1884-85 for house sites. — Item No. 3.

In the current year the Municipal cart-stands were farmed out for Rs. 910 against Rs. 820 in the previous year. — Item No. 5.

The large increase of Rs. 222 over the actuals of 1884-85 and of Rs. 218 over the sanctioned Estimate of the current year is attributable to the collection in the current year of the License Tax arrears of 1884-85, to the recoveries made from the manager of the Free Church Mission school on account of the non-payment of the salary grants, and to the penalties on account of License and Profession taxes. — Item No. 7

Fines were levied from the Cart-stands and the Slaughter-house Contractors for neglecting their duties and hence the entry under this head. — Item No. 8.

The decrease with reference to the actuals of 1884-85 is owing to the refunds made in that year by the Paymaster, Presidency, out of the sums paid to the Military Department on account of the cost of medicines supplied to the Municipa Rs. 54 under the actuals of 1885-86 is the amount recovered from Medical students detached on Cholera duty. — Item No. 9.

The landlady of the Municipal office premises, which was rented for some years past at Rs. 20 a month, demanded Rs. 30 a month; whereupon the Telegraph Department, which occupies a portion of the premises, agreed to contribute towards the house rent at Rs. 10 a month. Hence the entry of Rs. 110 under this head. — Item No. 10.

Under G.O. No. 1769 dated 1st August 1884, the cost of the Establishment of Assistant Surgeons is to be met in equal shares by Provincial funds, and by the 5 per cent Contribution for Sanitary Inspection paid by Municipalities and District Boards. The Municipal pay of the Assistant Surgeon paid from Municipal funds for 1883-84, viz. Rs. 2250 was therefore recovered from Provincial funds (Vide G.O. No. 3039 M. dated 20th July 1885). — Item No. 11.

Under G.O. No. 656 dated 20th October 1884, the Nine Municipal girls' schools were taken up by Government from 1st April 1884 and the actual net cost of the maintenance of these schools in 1884-85, viz. Rs. 1090-5-4 was also recovered within the year.

charges.

The subjoined table compares the expenditure classified under the several budget grants of the year 1885-86 with the sanctioned Estimate of the year and the actuals of 1884-85.

Particulars	actuals of 1884-85	actuals of 1885-86	Budget Estimate of 1885-86	Difference between columns 2 and 3	Difference between columns 3 and 4
1	2	3	4	5	6
Grant I.	2743	10237	12350	+7494	-2113
Grant II	6133	4253	4290	-1880	-37
Grant III	14059	14537	14940	+478	-403
Grant IV	4846	4786	4560	-60	+226
Grant V Office Establishment	2712	2936	2750	+224	+186
Repunds	37	75	100	+38	-25
Advances Recoverable	.	485	.	+485	+485
Total	30530	37309	38990	+6779	-1681
closing balance	5026	4471	650	-555	+3821
Total including balance	35556	41780	39640	+6224	+2140

It will be observed from the above that the actuals of 1885-86 exceed those of the previous year by Rs. 6779, and fall short of the budget allotment by Rs. 1681. The increase or decrease under each head is explained below:—

39. The budget provision for expenditure under this grant in 1885-86 was Rs. 12350, while the actual expenditure in the year was Rs. 10237, and the actuals of 1884-85, Rs. 2743. The increase or decrease under the several items

Grant I

items constituting the grant is explained hereunder:—

Particulars	actuals of 1884-85	actuals of 1885-86	Budget Estimate of 1885-86	Difference between columns 2 and 3	Difference between columns 3 and 4
1	2	3	4	5	6
1. New Works					
Communication					
Buildings	572	1060	1320	+488	-260
Drainage	152	1052	1910	+901	-858
Miscellaneous	222	40	40	-182	.
2. Repairs					
Communication	1713	6931	7180	+4750	-249
Buildings	69	56	150	-13	-94
Drainage	14	440	940	+426	-500
Miscellaneous	2	196	220	+194	-24
3. Establishment	.	450	540	+450	-90
4. Tools, plant and Contingencies	.	12	50	+12	-38
5. Contributions Local Funds	.	.	.	.	.
Total	2743	10237	12350	+7494	-2113

40. Payments were not made in full to Contractors for any of the works executed by them during the year, as the bills submitted were referred to a sub-committee for their scrutiny and are not yet returned. The total part-payment made to the Contractors was Rs. 8000 as detailed below:—

Buildings

41. The budget allotment under this head was Rs. 1320. But the value of work done in

in the year amounted to Rs. 2241-11-2, (Rs. 2143-15-0 on account of the market stalls and Rs. 97-12-2 on account of 5 dustbins). Towards this amount Rs. 1665 was paid, Rs. 1000 as part payment for the construction of the market stalls, which, as they now stand, need only roofing (Vide my letter No. 974 dated 18th February 1886, para 3) and Rs. 665 for the erection of 5 dustbins. It is to be noted that the provision of Rs. 200 in the budget for a public latrine was not utilized for want of a proper site.

Drainage. The allotment under this head for 1885-86 was Rs. 1910. Of this amount Rs. 1052 was paid on account of the portion of the V shaped drain in the Bazaar street which was completed in 1884-85 and for the payment of which sanction was accorded by Government in their Order No. 247, Miscellaneous, dated 12th March 1886. The cost of the V shaped drain constructed in another portion of the main Bazaar during the year under report was Rs. 622-15-2, towards which no payment was made to the Contractors.

Miscellaneous. 3 No provision was made under this head in the original budget of the year under review. A Remuneration of Rs. 218-15-6 was, however, sanctioned to the Municipal Inspector in G. O. No. 370 dated 23rd February 1885, for his professional supervision of Public Works of the years 1882-83 & 1884-85. Of this amount Rs. 39-10-1 related to New Works. This amount was shown under New Works — Miscellaneous. The rest of the remuneration was shown under Repairs — Miscellaneous, as it related to Public Works, Repairs.

Repairs-Communications. 4 The several roads as per statement II-A, Part II - Repairs, have been repaired in the year under report. The budget allotment for Repairs, Communication for 1885-86 was Rs. 7180 and the amount of the bills submitted by the Contractors for the work done came up to Rs. 8682-15-2, but only a part payment of Rs. 6460 was made to the Contractors, as the Sub-committee had not returned the bills checked. A sum of Rs. 470-13-1 was also paid in the year on account of the repairs of some roads executed in 1884-85. The decrease with reference to the budget allotments is due to the non payment in full of the cost of the repairs done. The roads in the Town are in a fair condition except some portions of the Great Northern road which will require due attention.

Buildings. The cost of the repairs executed to the civil and Branch dispensaries in the year under review amounted to Rs. 85-5-6, and yet a part payment of Rs. 56-13-4 only was made as in other cases.

Drainage. Out of the sanctioned allotment of Rs. 940, only Rs. 440 were paid during the year on account of the cost of the repairs done to an important general sewage drain in the Rayaji street, Nellore East, the amount billed for by the Contractors being Rs. 1021-7-4.

Miscellaneous. An expenditure of Rs. 196-2-7 was incurred under this head in 1885-86, Rs. 16-13-2 for the erec-

erection of temporary sheds for Toll houses and Rs. 179-5-5 on account of the remuneration to the Municipal Inspector as already stated.

The decrease of Rs. 90 with reference to the budget estimate of 1885-86 is due to the payment within the year of the pay of the Municipal Inspector for 10 months only. — Establishment.

Only Rs. 12 were spent in the year for purchasing a hundred feet measuring metallic tape and chain. — Tools, plant and contingencies.

Grant II, Education.

Particulars.	actuals of 1884-85	actual of 1885-86	Budget Estimate of 1885-86	Difference between columns 2 and 3	Difference between columns 3 and 4
1	2	3	4	5	6
1. Training schools					
2. Municipal schools					
3. Salary Grants	159	.	.	-159	.
4. Results Grants	1043	917	1000	-126	-83
5. Schools on the Combined System	3104	1865	1766	-1239	+99
6. Normal Scholarships	.	317	354	+317	-37
7. Inspection	305	261	310	-44	-49
8. Salary Grants to Middle classes of the two Local High Schools.	1522	893	860	-629	+33
Total	6133	4253	4290	-1880	-37

The actual expenditure on Education in 1885-86 was Rs. 4253 which is less than the actuals of 1884-85, and the budget allotment of the former year by Rs. 1880 and Rs. 37 respectively. The decrease with

with reference to the actuals of the previous year is the result of the payment in 1884-85 of the salary grants to the Middle classes of the two High schools for that and the previous year, and the absence of any expenditure in 1885-86 owing to the transfer of the three Municipal Combined Girls' Schools to Government from 1st April 1884, under G. O. No. 656 dated 20th October 1884. The decrease with reference to the budget estimate of 1885-86 calls for no remarks.

51. There were four Boys' schools under the direct management of the Municipal Council and the attendance thereof at the end of the year was 85 against 193 boys in the previous year. It is to be regretted that the strength of these schools has considerably fallen notwithstanding the employment of trained masters owing to the introduction of the enhanced rate of schoolfees.

52 The cost of maintaining these four schools including the cost of inspection was Rs. 2126 against Rs. 3409 in the previous year, and the total receipts on account of these schools were Rs. 1310 (Rs. 310 by schoolfees and Rs. 1000 by contribution from Local Funds) against Rs. 2540 in the previous year.

53 There were 14 Results boys' schools on the 1st April 1885 with an attendance of

488 pupils. But on the 31st March 1886, there were 17 schools with an attendance of 583 pupils.

Eleven schools were examined for Results Grants in 1885-86. The total amount of the Grant payable for that year from Municipal funds came up to Rs. 1159-4-8, of which Rs. 332-12-0 was paid within the year, and the rest, Rs. 826-8-8 in 1886-87. But Rs. 584-8-0 was also paid in 1885-86 on account of the previous year.

The report of the Deputy Inspector of Schools, Nellore Range, is herewith submitted.

The expenditure incurred under Grant III. This grant is for Dispensaries, Lying-in Hospital, Vaccination, Registration of Births and Deaths, Conservancy, Private Scavenging, and Contribution to Medical College.

The subjoined statement compares the actuals of 1885-86 with the budget provision for the year and the actuals of the previous year.

Particulars	actuals of 1884-85	actuals of 1885-86	Budget Estimate of 1885-86	Difference between Columns 2 and 3	Difference between Columns 3 and 4
1	2	3	4	5	6
1. Hospitals and Dispensaries	4427	4936	4590	+509	+346
2. Lying-in Hospital	2073	2020	2290	−53	−270
3. Vaccination	175	184	180	+ 9	+ 4
4. Registration of Births and Deaths	251	249	260	− 2	− 11
5. Conservancy.	5393	4732	4820	−661	−88
6. Private Scavenging	1404	1986	2400	+582	−414
7. Contribution to Medical College	140	195	180	+ 55	+ 15
8. do. Medical Store Depot.	.	28	20	+ 28	+ 8
9. do. Cutlers' Department	48	12	20	− 36	− 8
10. Sanitary Inspection	148	195	180	+ 47	+15
Total	14059	14537	14940	+478	−403

The expenditure under this grant in 1885-86 was Rs. 14537 against Rs. 14940 the budget provision for the year and Rs. 14059 the actuals of 1884-85. The increase or decrease under each item is explained below:

Civil and Branch Dispensaries.

58. The expenditure on account of the civil and branch dispensaries amounted to Rs. 4936 in 1885-86 against Rs. 4590, the budget allotment of the year and Rs. 4427 the actuals of 1884-85. The excess both over the budget allotment and the actuals of the previous year resulted from the entertainment of a Compounder on Rs. 12, and a second toty on Rs. 5 per mensem from 1st May last, sanctioned in G.O. No. 405 Rt. of the 17th August 1885, from the debit to Municipal funds of the entire salary, which was increased to Rs. 35 a month, of the Hospital Assistant attached to the

Civil

civil Dispensary, (Vide G.O. No. 1406 M. dated 13th October 1885), and from the payment from Municipal funds of Nine-fourths of the Charge allowance (Rs. 18-12-0) of the Civil Apothecary in Charge of the Branch Dispensary (Vide G.O. No. 2114, dated 1st November 1884).

In the year 1885-86, 8900 outpatients and 399 inpatients were treated in the civil Dispensary, against 6739 out and 405 inpatients in the previous year. In the Branch Dispensary, intended solely for outpatients, 10476 were treated against 9524 in the previous year. The actual receipts on account of these Dispensaries in 1885-86 were Rs. 5379, while the budget Estimate of the year was only Rs. 5000, and the actuals of the previous year Rs. 5307 as detailed hereunder:—

Particulars	actuals of 1884-85	actuals of 1885-86	Budget Estimate of 1885-86
1. Local Fund Contribution	3600	3600	3600
2. Rajah's Contribution to the Civil Dispensary	1000	1000	1000
3. Private Contribution	96	254	100
4. Interest on Government Securities	468	288	200
5. Sale proceeds of Medicines	143	237	100
Total	5307	5379	5000

60. There is no difference in these items. Items Nos. 1 and 2.

61. The increase of Rs. 154 over the Sanctioned Item No. 3.
estimate of 1885-86 and of Rs. 158 over the actuals of 1884-85 is due to the larger collections of subscriptions from private parties.

Item No. 4 — The differences in this item have been explained in para 25 supra.

Item No. 5. — The variations in this item are occasioned by the larger collections in 1885-86 from the sale of medicines.

Lying in Hospital — The Lying in Hospital intended to accommodate poor lying in women is maintained from Municipal funds, the District Board contributing a portion of the expenditure. The expenditure on this Hospital during the year was Rs. 2020, and the Local Fund contribution towards the same, Rs. 953. The decrease of Rs. 270 in the actuals of 1885-86 with reference to the sanctioned Estimate of the year is caused by the entertainment of a less number of pupil midwives in the Hospital than was budgetted for. The certificated matron who is in charge of the Hospital not only attends to the confinement of women in the premises but also trains nurses for the district. There were 4 pupil midwives at the beginning of the year. One of these having passed was sent out into the district, and another was dismissed for misconduct. Thus there remained only 2 pupil midwives on the roll, at the close of the year.

During the year 107 women were confined against 119 in the previous year, and the batta at 2 annas a woman per diem, and the cost of perishable articles amounted to Rs. 241 against Rs. 273 in the previous year. The District Medical Officer's reports on the working of the Civil and Branch Dispensaries and Lying in Hospital are herewith submitted.

Vaccination.

There is one Municipal Vaccinator on Rs. 14 a month, and the subjects vaccinated by him were 778 against 843 in the previous year. The successful cases were 729 against 803 in the previous year. The cost of Vaccine Establishment including Contingencies was Rs. 184 against Rs. 175 in the previous year, and the average cost per case was Rs. 0-3-9, while it was Rs. 0-3-4 in the previous year. The number of subjects inoculated during the past 5 years with the number successful in each is given below:—

Years.	Total vaccinations.	Number successful
1881-82	665	599
1882-83	645	618
1883-84	808	777
1884-85	843	803
1885-86	778	729

Registration of Births and Deaths.

There are two Registrars of Births and Deaths each on a salary of Rs. 10 a month. The number of births and deaths registered during the year was 669 and 538 respectively while those in the previous year were 686 and 571. Weekly as well as monthly returns of these statistics are as usual sent to the Sanitary Commissioner, the District Sanitary Officer, and the Deputy Collector in charge of the Treasury. The work of these Registrars is superviseed by the Municipal Inspector. The cost of establishment and contingencies amounted to Rs. 249 against Rs. 251 in the previous year. The number of births and deaths registered during the 5 years ending with 1885-86 is given below.

Years	Births	Deaths
1881-82	690	411
1882-83	559	433
1883-84	574	761
1884-85	676	571
1885-86	669	538

Conservancy.

67. The Conservancy Establishment consists of 30 Sweepers, 5 Scavengers, and 16 Coolies for public latrines, under the Supervision of 3 Maistries controlled by the Municipal Inspector. The Cost of the Establishment and Contingencies in 1885-86 was Rs. 4732 against

against Rs. 4820, the budget provision for the year and Rs. 5393 the actuals of 1884-85. The difference under this head between the actuals of 1885-86 and the budget estimate of the year is not marked and therefor needs no explanation. The difference of Rs. 661 between the actuals of 1884-85 and those of 1885-86 is due to the Cholera charges incurred in the former year, and to the distribution of the Municipal Inspector's pay and allowances to Grants I and III in equal proportions.

Private scavenging.

68. The difference of Rs. 414 between the actuals of 1885-86 and the Sanctioned Estimate of the year is accounted for as follows. At the time of the preparation of the budget for the current year, it was thought that the system can be extended and provision was, therefore, made for 24 tolies on Rs. 6 each per mensem. But subsequently the idea of extension was abandoned for the year, and the additional tolies were not entertained. The maistries and Assistant Inspector were not entertained for nearly 10 months in 1884-85 and hence the increase of Rs. 582 over the actuals of 1884-85.

Contribution to Medical College.

69. The amount paid on account of Contribution to Medical College in 1885-86 was Rs. 195. The increase both over the Sanctioned Estimate of 1885-86 and the actuals of the year 1884-85 is due to a portion of the Local Contribution appertaining to the year 1884-85 having been paid in the current year.

Contribution to Medical Stor Depot.

70. In 1885-86 the Contribution on account of that and the previous year, 1884-85 amounting to Rs. 28 was paid.

Contribution to Cutlers Department.

71. Only Rs. 12 was paid during the year on account of Contribution to Cutlers' Establishment.

Sanitary Inspection.

72. A Contribution of Rs. 195 was paid in the year under report for Sanitary Inspection, which includes the balance of Rs. 10 due on account of 1884-85.

Grant IV.

73. The following abstract Compares the actuals of 1885-86 with the budget provision of the year and the actuals of the previous year under the several heads falling under Grant IV:—

Particulars	actuals of 1884-85	Actuals of 1885-86	Budget Estimate of 1885-86	Difference between columns 2 and 3	Difference between columns 3 and 4
1	2	3	4	5	6
1. Lighting	569	498	790	-71	-292
2. Market	.	19	.	+19	+19
3. Lanjurkhana	3161	3312	2940	+151	+372
4. Fire establishment	15	15	20	.	-5
5. Travellers' Bungalow Establishment	76	85	100	+9	-15
6. Watipandals	311	354	270	+43	+84
7. Toll gates	.	53	.	+53	+53
8. Destroying dogs	39	40	40	+1	.
9. Miscellaneous	675	410	400	-265	+10
Total	4846	4786	4560	-60	+226

There were 65 lamps and 4 lamp- Lighting.
-lighters. The cost of lighting establishment and contingencies amounted to Rs. 498 against Rs. 569, the actuals of the previous year. The decrease of Rs. 292 with reference to the budget Estimate of 1885-86 is due to the non payment within the year of the cost of wall brackets with lanterns, for which provision was made in the year's budget. They were however paid for in April 1886.

75. A small expenditure of Rs. 19 was Market.
incurred in 1885-86 for the first time for making a board of the table of fees to be collected in the market for which no provision was made in the budget.

76. The charitable institution where Langarkhana.
the destitute and infirm are fed and clothed, is maintained from an annual Government grant of Rs. 2940. The expenditure in 1885-86 amounted to Rs. 3312— Rs. 2846 on account of feeding charges and Rs. 466 on account of establishment and contingencies. The excess over the grant was met from the balance of Rs. 912-14-8 in favor of the Institution.

The number of paupers at the beginning of the year was 92, of whom 36 received two meals, 1 bone meal, and 40 raw rations. There were 34 admissions in the year under report, and the number discharged and dead, 40, leaving 86 at the close of the year. Of these 12 are given one, and 30, two meals and 44 raw rations.

Fire Establishment. 77. A lascar on Rs. 5 a month was temporarily employed during the three hot months of the year to give alarm to the public in case of any accident by fire, and the amount spent under this head is his salary.

Traveller's Bungalow Establishment. 78. There is a peon left in charge of this Bungalow on Rs. 4 a month, besides a sweeper on Rs. 2 per mensem. The cost of establishment and contingencies amounted to Rs. 85.

Watrpandals. 79. In the year under review there was no change in the number of Municipal Watrpandals. The cost of establishment and contingencies came up to Rs. 354 showing an excess over the budget provision, owing to the maintaining of the pandals longer on account of the late setting in of the monsoon.

Toll gates. 80. Rs. 52-12-6 had to be expended during the year for the erection of temporary huts on Municipal limits revised by Government in their order No. 771 M. dated 6 November 1885.

Destroying dogs. 81. During the year there was an expenditure of Rs. 40 for destroying 91 dogs and 142 bitches against 122 dogs and 121 bitches in the previous year.

Miscellaneous

82\. The actual expenditure in 1885-86 under this item amounting to Rs. 410 exceeded the budget provision of the year by only Rs. 10. But the difference between the actuals of 1885-86 and those of 1884-85 is occasioned by the payment in the latter year of the remuneration to the Local Fund Medical students for cholera duty.

Grant V.

83\. The charges incurred on account of Office Establishment and Contingencies in 1885-86 amounted to Rs. 2936 against Rs. 2750, the budget grant of the year and Rs. 2712, the actuals of 1884-85. The increase of Rs. 224 over the actuals of 1884-85 and of Rs. 186 over the sanctioned Estimate of 1885-86 is due to the increased house rent of the Office from Rs. 20 to Rs. 30 a month and to the increased Office Contingencies.

Refunds.

84\. The amount, Rs. 75-3-8, shown under this head is the refund granted to some Police officers who first paid the tax on their vehicles and animals and subsequently claimed refund under G. O. No. 979 M dated 19th December 1885, and that given to a party from whom Rs. 45-4-8 were erroneously collected in excess of the right amount in connection with

with the auction sale of a Municipal land in Rumpanayakulapett.

Advances Recoverable.

85\. The License Tax settled demand for 1885-86 has been paid from Municipal funds into the Imperial Treasury before the 31st March 1886, though the entire amount was not collected within the year. The amount that remained to be collected after the 31st March was therefore entered as Advances Recoverable.

86\. The total of Municipal Receipts was Rs. 35753, of which Rs. 18765 relate to Municipal taxes proper. The population of the town being 27505, the incidence of taxation per head is Rs. 0-10-11 p against Rs. 0-12-5 in the previous year.

I have the honor to be
Sir,
Your most obt. Servt.
T. K. Jeyaram Nayudu
Chairman

JHR.

Deputy Inspectors office
Nellore Range, 1885

No 528 Nellore 25th May 1886

From

C. Rotayya

Dy. Inspector of Schools,

Nellore Range.

To

The Chairman,

Municipal Council, Nellore.

Through

The Inspector of Schools,

Presidency.

Sir,

I have the honor to submit my report on Education in the Nellore Municipality for the Official year 1885-86.

I.—General statistics.

2 Number of schools and scholars.— The numbers of institutions and scholars under the control of the Department, at the close of the official year under report was 21 with 668 pupils against 18 with 681 pupils at the corresponding period last year, thereby exhibiting an increase of 3 in schools and a decrease of 13 in pupils.

3 The following table shows the above figures classified under standards of instruction together with the increase or decrease in each case:—

Classification by Standard of institutions	1884-85 No. of institutions	1884-85 No. of pupils	1885-86 No. of institutions	1885-86 No. of pupils	Increase No. of institutions	Increase No. of pupils	Decrease No. of institutions	Decrease No. of pupils	
Middle Schools for boys (English and Vernacular)	2	116	2	80			-	36	
Primary Schools for boys (English and Vernacular)	4	193	4	85	-	-	-	108	Municipal
	12	372	15	503	3	131	-	-	Private
	18	681	21	668	3	131	.	144	

The increase in the number of institutions is due to the opening of one school at Santhapett and two — one a night school and the other a day school at Kabadipollem, under the management of Rev J. Kleinschneider, Manager of the St Josephs Middle School, in which the

first two standards were abolished for the maintenance of the day school, which accounts for the decrease in attendance in Middle Schools. The American Baptist Mission School which was returned last year as a middle school has this year been shown under primary schools, its place being occupied this year by a Hindu results school at Stonehousepett.

other primary schools, are the same as those mentioned last year, except that of Addanki Venkatasubbiah which was amalgamated with K. Kurmayya's school at Nabobpett, in July last. In the place of the former, a new school was started under the management of a trained man.

4 The following statement shows the number of schools of each class in the Municipality of Nellore and the number of pupils in attendance on the 31st March 1886:—

Institutions	Number	No. of pupils on the rolls on the 31st March 1886			
		Middle Schools	Primary Schools		Total
			Upper	Lower	
Middle Schools					
Private	2	39	18	26	80
Primary Schools					
Government	4	-	13	72	85
Private	15	-	32	471	503
Total	21	39	60	569	668

There is a great disparity in the attendance of the four municipal schools this year as compared with that of the last. This is mainly due to the introduction of the enhanced rate of school fees in the above schools, among which the numbers have gradually month after month decreased, as the pupils who generally resort to these schools belong for the most part to the poorer classes. Every effort was made to keep up the attendance; but it was of no avail in regard to Mooralpett and Nabobspett schools. The latter suburb is inhabited chiefly by the mercantile class

who take little or no interest in giving a sound education to their children, which is borne out by the fact, that the majority of the pupils who resort to the above school belongs to other classes than that of "Vaisyas". They content themselves with the instruction imparted in result schools. As Mooralpett is close to the two local High Schools, where there are also primary classes and contains as well developed results school in the heart of it, it was found unnecessary to maintain a municipal school there. Consequently, the schools of the two suburbs mentioned above were recommended for abolition, that the funds thus set free might be added to the amount of results Grants. The municipal Council has approved my proposals; but orders have subsequently been passed to keep up the schools in those two suburbs up to the second standard.

Education in regard to population.——

The following table exhibits in another way the educational backwardness and forwardness of the municipality, the total number of pupils being compared with the

number of inhabitants:—

Municipality	Population	Scholars connected with the Department		Total		Percentage of		Proportion of population per pupil	
		1884-85	1885-86	Increase	Decrease	Increase	Decrease	1884-85	1885-86
Nellore	27505	681	668	-	13	-	1.9	40.3	41.1

6. Distribution of attendance under castes and occupation.—The following table distributes the school attendance, under castes and occupation:—

District		Classes of community to which the scholars on 31st March 1886 belonged									Classification of scholars on 31st March 1886 according to the chief occupations of the parents or guardians							
		Europeans & Eurasians	Brahmans	Vaisyas	Sudras	Mohamedans	Native Christians	Others including pariahs	Others	Total	Officials	Traders	Farmers	Artizans	Coolies	Mendicants	Others	Total
Nellore Municipality	Middle School	2	15	14	9	2	36	2	-	80	10	14	8	-	30	18	-	80
	Primary School	-	69	104	222	67	48	78	-	588	81	123	68	6	310	-	-	588
	Total	2	84	118	231	69	84	80	-	668	91	137	76	6	340	18	-	668

II-Controlling Agency.

7 Table showing the number of times the Schools were visited during the year by the Inspecting School Master, Nellore, Municipality:—

Names of Inspecting School masters	Range	Number of schools visited — Times 16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	Total
M. Venkata Subbayya Chetty	Inspecting School masters Nellore Municipality	1	.	3	.	.	.	.	.	4	7	1	3	2	3	.	[illegible]

8. Table showing the qualifications of the Inspecting School master, Nellore Municipality, and the work done by him:—

Name	Office	Age	Examination passed	Whether trained or untrained	Number of schools examined	Number of pupils examined	Number of schools opened
M. Venkata Subbiah Chetty	Inspecting School master, Municipality	30 yrs	Matriculation & Test in School management	Untrained	179	3607	4

The Municipality maintains an Inspecting School master on Rs 25 per mensem to supervise the Municipal and private schools.
This officer resigned his appointment on the 15th January last. One has recently been recommended in his place.

IV. ... Instruction.

(b) Middle Schools

9. The following statement shows the strength of Middle Schools-proper and the results of examination for two years.—

10. <u>Rangamaikulapett</u>

The first and second standard classes answered satisfactorily. The results of the third saving Grammer, Geography, and English writing, are satisfactory. The fourth acquitted itself satisfactorily in Telugu reading and writing, Arithmetic, English reading and writing but unsatisfactory in Telugu Poetry, Grammer Geography and English Grammer.

<u>Moolapett</u>:—

The results are very bad, and worse than those of an ordinary results school.

<u>Nalobspett</u>:—

The first standard acquitted itself well and the second badly; the third did satisfactorily in Telugu reading and writing, Arithmetic and badly in the remaining subjects. The results of the fourth are satisfactory in Telugu reading and writing, Arithmetic but otherwise in the remaining subjects.

<u>Moolapett Paricherry</u>—

The results are very good in the first and second standards but unsatisfactory in the third.

District	Name of Institution	Years	Number of pupils on the 31st March	Highest class	Results of the Middle School Examination: Number examined	Number passed: I class	II class	III class	Total	Results of the Lower Fourth Comparative Examination: Number examined	Number passed: I class	II class	Total	Percentage of passes: Middle School Examination	Lower Fourth Comparative Examination
Nellore Municipality — Aided	T. Veeraraghava(?) charity school	1884-85	-		Nil					-	-	-	-	-	-
		1885-86	26	5th Standard class	-	-	-	-	-	-	-	-	-	-	-
Unaided	St. Joseph's Middle School	1884-85	82	7th standard class	-	-	-	-	-	-	-	-	-	-	-
		1885-86	54	7th standard class	6	..	2	3	5	..	..	..	..	83.3	.

V. — Primary Education.

11. The following table shows the number of pupils presented and passed under each standard:—

District	Standards	Number of schools that presented pupils	Number of pupils presented for examination: Boys	Girls	Number of pupils who passed in Vernacular: Reading	Writing	Arithmetic	Poetry	Grammar	Geography	History	Hygiene	Agriculture	English: Reading	Writing	Grammar	Nos. & Arithmetic
Nellore Municipality	I	9	61	-	40	46	38										
	II	9	72	-	59	55	56	57									
	III	8	59	-	42	42	37	35	14	17	6						
	IV	6	17	-	9	9	1	9	6	3	2	1					

12. The following comparative statement shows the number and percentage of passes under each standard for two years:—

Standard	Years	Presented	Passed in Vernacular: Reading	Writing	Arithmetic	Poetry	Grammar	Geography	History	Hygiene	Passed in English: Reading	Writing	Grammar
I	1884-85	93	78	83	76								
	1885-86	61	40	46	38								
II	1884-85	87	76	77	74	62							
	1885-86	70	59	55	56	57							
III	1884-85	90	75	77	66	74	29	32	4				
	1885-86	50	42	42	37	35	14	17	6				
IV	1884-85	29	26	26	18	22	14	16	5	6			
	1885-86	17	9	9	1	9	6	3	2	1			

VI.—Schools for Special or Technical Training.

(a) Normal Schools (Primary).

13. In the Training School, Nellore, maintained by the Local Fund Board, 7 Municipal students were admitted for training during the past calender year,

whose stipends were paid from the Incidental Funds. Of the above seven, three passed students were admitted for trainees only. The remaining four appeared for the late Special Upper Primary Examination but failed, and were consequently retained this year to complete their courses of training. One student, who passed the Middle School Examination appeared for the test in school management and passed the same in the first class. The other two students who joined the institution for trainees only, finished their course, & reverted to their own schools, while the Middle School man will be retained in the school till the new batch of students is practised in teaching.

I have the honor to be,

Sir

Your most obedient servant

C. Kellaghan

Deputy Inspector of Schools

Nellore Range

KP

Educational Department.

From

The Deputy Inspector of Schools,
Nellore Range.

To

The Chairman,
Municipal Council,
Nellore.

Through The Inspector of Schools (Provisional)
Station Nellore.

Dated 25th May 1886

Despatched. 28th — Do —

Received

No 528

No 1554 Madras 31st May '86

Forwarded

Do. 165/26-5-86. S. T. Fowle
Inspector of Schools,
Presidency

Subject.

Submitting Annual Report on Education in the Nellore Municipality for the official year 1885-86.

Annual Report of Civil Dispensary for 1885-86.

I Dispensary Buildings, Repairs & repair, furniture, fittings &c.

The main building including Caste & European wards are in good state of repair, the contagious disease wards require considerable repair & two of them roofing, to make them fit for use, a Cook room to the Caste ward is very necessary, the roof of the Matron's room attached to the European wards requires tiling, all these outhouses frequently occupied by patients.

II Dispensary Committee.

Hitherto Matters connected with the Hospital were discussed at the Monthly Municipal Meetings, but a Sub. Committee was appointed to transact the business of the Hospital in December 1885.

III Most Common diseases Among out & in door patients, their prevalence & fatality as Compared with other years.

Rheumatic affections, Ague, Venereal affections and General Debility.

		1883-84		1884-85		1885-86	
		Treated	Died	Treated	Died	Treated	Died
Rheumatic affections	In door.	41	-	36	-	39	-
	Out door	595	-	685	-	791	-
Malarial affections	In door	43	4	43	-	37	-
	Out door.	859	-	565	-	860	-
Venereal affections	In door.	29	2	89	5	70	-
	Out door.	243	-	473	-	269	-
General Debility	In door.	-	-	-	-	29	-
	Out. door.	-	-	-	-	490	-

IV Epidemics which have occured in the Station or its vicinity

None.

V Inspection by Civil Surgeon &c.
Surgeon General.

Not Inspected by the Surgeon General.
Visited daily (Sundays excepted) by the Civil Surgeon when in Head-quarters. The Assistant Surgeon who visits daily.

27 8/2

VI Attendance of Patients as Contrasted with previous years, distinguishing In door from out door.

In door.			Out door		
1883-84	1884-85	1885-86	1883-84	1884-85	1885-86
717	405	*399	6923	6739	8900

* This decrease is due to want of funds on the part of Municipality.

General Remarks.

The total rainfall for the year under review was 38·03. The sale of drugs realised over Rs 200, which has been credited to the Municipality. Labour was in Considerable demand during the year, owing 1st to the Sungum Project works & 2nd to the Commencement of the Nellore Cuddapah State Railway

Nellore.
26 May 1886

W Price Mac
Surgeon Major
District Surgeon
Nellore

Annual Concise Report for the

Year 1885-86.

I. Seasonal Phenomena.
Such as temperature, rainfall &c
& their influence on public health.

When Compared to the previous Year the hot season during the year under report was not so intense. The degree of heat could not be accurately stated for want of a thermometer, but from what was got from other sources the maximum heat appears to have been 102° against 108.5° in the preceding Year. There were a few showers of rain before the dry wind from the west set in, and the heat of the weather was on the whole Comparatively less. The Monsoons Commenced rather late, but the rains were sufficient and in good time. The public health did not suffer in any way.

II. Necessaries of life (Crops a=bundant or otherwise, provisions dear or moderate, in price.)

As there were timely rains the prices of grains fell a little during the latter months of the year. The superior kinds of paddy & also other inferior kinds were sold at a reduced price. The prices of provisions remained as moderate as the year before.

III. Gene[illegible] State of Public

The most Common diseases

health- (Showing diseases which have been most prevalent)	that were treated during the year under report are Fevers, Rheumatic & Syphilitic affections, Bronchitis, Diarrhoea, Dysentery, Worms, Ear ache, Ulcers, abscesses, Boils, Itch, Ophthalmia, Gonorrhoea & its Complications. These were of ordinary nature requiring no particular attention. 4 deaths from General dropsy have been recorded in this dispensary.
IV- Cholera (Prevalent or otherwise amongst the General population. Period of prevalence & route pursued by Epidemic)	There were no Epidemic of Cholera in the Town last year.
V- Small pox (Prevalent or otherwise amongst the General population & at which period of the year	Small pox & chicken pox prevailed to a great extent among the general population. As a rule Natives do not seek Medical advice on such occasions, and almost all the cases have occurred among them. Only two Cases were treated here & both recovered. Measles were very prevalent during the latter Months of the year. There were 7 Cases admitted. none fatal.
VI- Malarious Fever (Prevalent	Many cases of Malarious fever

30 8p

...otherwise amongst the General ...opulation & at what Season)	have been admitted during the past year. Most of the patients were from Malarious districts & a few have originated here, except those from the Mofussils. Those Cases ^that^ have occurred in the town, were generally in the hot months, which may be due to the tanks and irrigation channels being dry at that time.
...I General working of the ...nstitution (Showing total treated as Compared with previous ...ear.	The General working of this institution is Carried on by a Compounder, an attender & a Sweeper. The total number of patients treated during the past year is 10476 against 9524 in the previous year. The daily attendance was very satisfactory, the average being 52.86.

A. G. Pereira[?]
Civil Apothecary

Branch Dispensary
Nellore 5th April 1886

W. P.
8. 4. 86.

Annual Report of the
Lying in Hospital Kellino
for the year 1885-86.

Buildings: The building is the same as last year, some improvements were made during the year.

Management: As Mrs McIntyre the permanent matron of the Lying in Hospital was temporarily appointed on other duty Mrs Rodgers is in immediate charge of the institution. The management of the Hosp. under Mrs Rodgers was well carried out.

Bedding and Clothing: Not complete. An Indent for the same will be shortly sent to the Municipality.

Professional Supervision: The District Surgeon visits the Hospital occasionally as well as on Special occasions when his attendance is necessary; Assistant Surgeon also visits the Hospital daily.

Attendance of patients as Constrasted with previous year: Number of patients treated during the year under report was 104 as against 119 in the previous year.

Craniotomy Complex Forceps Cæsarean

Operations. 3, 3, 1, 7

Deaths following operations 7.

Number of out patients attended by the Matron from 1st January to 31st March/86 is 64.

Tuition: Four pupil midwives were under tuition out of which one passed the examination and was sent to practice in the District: one was dismissed and two are still under tuition of the Matron.

Matron: As Matron Mrs Rogers discharges her duties to the entire satisfaction of her Superiors.

Hellens
20th May/86

W Price Hutt
Surgeon Major
District Surgeon
Hellens.

Yr No 5188
25/8

Financial Department

From CURRENT No. 1470 M

The Chairman
Municipal Council,
Nellore.

No 5058.

To. The Chief Secretary to
Government, Madras
thro the Collector of
Nellore

Nellore
Collector's Office
Camp
Krishnapatam

Dated 10th August 1886.
Dispatched 16th Do.
No. 390 Enclosures. 4.

COLLECTOR, NELLORE
21 AUG 1886

Subject.

submitting the
annual report of
the Nellore Municipality
for 1885-86.

to be put in type
PTd

8.

Annual Accounts of
Nellore Municipality
for 1885-86.

Statement I Revenue and Receipts of the Municipal Fund of the Town of Nelcore during the Official year 1885-86

	1885-86 Detail of Minor Heads	1885-86 Total of Major Heads	Budget amount
I Rates and Taxes viz Arrears Current-			
(a) Rate on Houses sec 63	190 12 5 / 6580 . 5	6770 12 10	8200 . .
(b) Rate on Lands sec 63	261 11 9 / 270 3 10	531 15 7	1500 . .
(c) Tax on Arts sec 54	1448 . / 433 . .	1891 8 .	1900 . .
(d) Tax on Vehicles sec 77	. . .	561 8 . 561 8 .	650 . .
(e) Tax on Animals sec 77	. . .	1190 12 . 1190 12 .	1100 . .
(f) Registration of Carts sec 85	. . .	2078 . . 2078 . .	1920 . .
(g) Tolls sec 91 (Gross receipts Less Local Fund share).	. . .	5400 . . 5400 . .	5400 . .
(h) Licences sections (161 169 188 clauses 1.2 & 3 191 clauses 1 and 2)	. . .	254 10 . 254 10 .	220 . .
(i) Imperial Licence Tax	55 . .	. . . 55 . .	
(j) Penalties on account of Taxes Arts.	. . .	141 4 . 141 4 .	20 . .
		156 . 2 17809 6 3 / 8765 6 5	18765 6 5
2 Contribution from Provincial Funds			
(a) Communication	. . .		
(b) Lunger Khana.	2940 . .	2940 . .	2940 . .
	294 . .		
3 Realization under special Acts			
(a) Tarbles Found Funds.	198 14 .	250 . .	
(b) Horry rents.	. . .	198 14 .	
4. Contribution from other special Funds			
(a) Ferry rents.	. . .	. .	10 . .
	Carried out	21905	24110 . .

Brought forward		21904 4 5	24110 . .
5 Contribution to Local Funds			
(a) Public Works	. . .		. . .
(b) Schools	1000 . .		1000 . .
(c) Medical Establishment	3600 . .		3600 . .
(d) Lying-In Hospital	953 4 2		1900 0 0
(e) For cholera charges	. . .	5553 4 2	. . .
6 Municipal Fines			
(a) Magisterial fines	394 8 .		250 . .
(b) Fees under Bye-laws	27 8 .		10 . .
(c) Distraint fees of house and land rates	61 4 .	483 4 .	100 . .
7 Fees in schools and training institutions	311 4 6	311 4 6	300 . .
8 Income from markets	310 8 .	310 8 .	300 . .
9 Rent of buildings	284 . .	284 . .	100 . .
		910 / 245 / 1439	
10 Payments for municipal services to private parties			
(a) Private scavengering	966 14 .	966 14 .	2600 . .
11 Endowments, Private Contributions, Donations and miscellaneous receipts			
(a) Hospitals	1254 . .		1100 . .
(b) Consultries	. . .		. . .
(c) Interest on Promissory notes	288 3 .		200 . .
(d) Sale of medicines	237 3 9		100 . .
(e) Sale of unserviceable articles at Langarkhana	1 10 .	[illegible]78 . 9	10 . .
Carried over		315[illegible]	34880 .

Brought forward		31594 7 10	34880 . .
12 Miscellaneous			
(a) Sale proceeds of street refuse	246 10 .		100 . .
(b) " Avenues	20 4 .		10 . .
(c) " of unserviceable articles	51 11 9		50 . .
(d) " of Lands	22 8 .		100 . .
(e) " Cart stand fees	910 . .		700 . .
(f) " Slaughter house fees	245 . .		230 . .
(g) Sundry receipts	143 1 5		10 . .
(h) Municipal fines	16 . .		. . .
(i) Recoveries from Provincial Funds on account of the pay of the Assistant Surgeon disbursed from Municipal Funds for 1883-84	2250 . .		2250 . .
(j) Do Do on account of the transfer to Government of 3 Municipal Girls schools, the cost of which was paid from Municipal Funds during 1884-85	1090 5 4		1210 . .
(k) Contribution to Telegraph Department on account of office house rent	110 . .	5105 8 6	. . .
		1265 / 3840	
13 Loans	. . .		. . .
14 Advances recovered	53 13 3	53 13 3	. . .
Total		36753 13 7	39540 . .
15 Balance brought forward		5026 5 6	100 . .
Total including balance		41780 3 1	39640 . .

Note to statement I.

1 House and Land rates are levied at 7½ per cent.

2 Tax on Arts are levied at maximum rates as per schedule A section 53 Act IV of 1884.

3 Tax on Vehicles are levied at maximum rates as per schedule C section [illegible] Act IV of 1884.

4 Carts are registered at Rs 2 per cart every half year and also other Vehicles without springs.

5 Tollgar [illegible] full schedule rates as per schedule D section 91

6 Licenses [illegible] sections 194. Slaughter house on annual Contract. section [illegible] Part Schedule section 1 Offensive trade under G.O. No 229 M dated 26th June 1885 section 190 Cart-stands on Annual Contract.

[illegible]
Chairman

Statement IA Endowments entrusted to the municipal Councillors under sections 25 and 26 of the Official year 1886-87

1. Name of institution	2. Amount of funds capital	3. Floating balance	4. Interest on premises of Cans	5. Appropriation of capital for expenditure	6. Private contributions and donations	7. Sale of miscellaneous and sundry property	8. Total column 4–7 statement I. 9	9. Contribution from Local funds	10. Total Receipts	11. Increased	12. Current charges	13. Total statement II Grant III	14. allotted for Public Works statement II A	15. Total charge	16. Floating balance	17. Remarks
Girls' school Nursery and [illegible] Branch	9000	533-15-2	298-3 ✓	.	1254-4	237-3-9 ✓	.	3600	5913-5-11	.	4936-3-10	4936-3-10	56-13-6	4993-1-4	920-4-7	
Lying-in Hospital	.	.	.	.	.	.	.	953-4-2	953-4-2	.	2019-7-4	2019-7-4	.	2019-7-4	.	The excess of R1066-3-2 was met from municipal funds.
Total		912-11-8			1-10 ✓		.	2940	3854-8-8	.	3312-7-6 ✓	3312-7-6	.	3312-7-6	342-1-2	

[illegible] Chairman

[illegible] Manager

Statement II Expenditure from municipal Fund of the Town of Nellore for the official year 1885-86

	1885-86 Detail of minor heads	Total of major heads	Budget amount
Grant I Public Works.			
1 New Works.			
(a) Communication.	. . .		. . .
(b) Buildings.	1060 . ✓		1320 . .
(c) Drainage	1051 9 10 ✓		1910 . .
(d) Watersupply.	. . .		. . .
(e) Miscellaneous.	39 10 1 ✓	2151 3 11	40 . .
2 Repairs.			
(a) Communication	6930 13 1 ✓		7180 . .
(b) Buildings.	56 13 4 ✓		150 . .
(c) Drainage	440 . ✓		940 . .
(d) Watersupply.	. . .		. . .
(e) Miscellaneous.	196 2 7 ✓	7623 13 .	220 . .
3 Establishment.			
(a) municipal Overseer	450 . ✓		540 . .
(b) Contingencies.	11 10 9	461 0 9	50 . .
Tools plants and Contingencies.	. . .		. . .
Contribution to Local Funds.	. . .		. . .
Total Grant I.		10,236 11 8	12,350 . .
Grant II Education.			
1 Training schools.			
(a) Establishment.	. . .		. . .
(b) Contingencies.	. . .		. . .
2 municipal schools.			
(a) Establishment.	. . .		. . .
(b) Contingencies.	. . .		. . .
3 Salary grants.			
(a) Establishment.	. . .		. . .
(b) Contingencies	. . .		. . .

Statement IA: Endowments entrusted to the Municipal Councillors under sections 25 and 26

4 Results Grants.			
5 Schools on combined system.	917 4 -	917 4 -	1000 - -
(a, Fixed payments			
(b, Results Grants.	1176 9 5		1188 - -
(c, Contingencies.	357 - 10		280 - -
(d, Payment from school fees at 25 per cent.	188 8 -		74 - -
	78 14 -		74 - -
(e, Cost of furniture & prize books	63 11 -		
		1864 11 3	150 - -
Normal scholarships	303 13 7		
Fee for upper primary examination	13 - -		354 - -
6 Inspection.		316 13 7	- -
(a, Contribution to Local Funds	- - -		
(b, Municipal Inspector.			- -
(c, Contingencies.	254 - 7		300 - -
7 Miscellaneous	7 6 8	261 7 3	10 - -
Salary Grants to middle class of two Local High schools.	892 11 7		860 - -
Total Grant II		892 11 7	
		4252 15 8	4290 - -
Grant III Sanitation and medical services.			
1 Hospital and Dispensaries			
(a, Establishment	1890 15 11		
(b, Medicines,	1381 10 2		1601 - -
(c, Diet of patients.	1407 15 8		1000 - -
(d, Sundries and Contingencies	255 10 1		1580 - -
(e, Contribution to Local Funds	- 3 -		409 - -
		4936 3 10	- -
2 Contribution to Medical College.	195 - -		180 - -
		195 -	
Contribution to Medical Store Department for repairing instruments	28 - -		20 - -
		2[illegible]	
Contribution [illegible] cutlers Establishment.	12 - -		
		12 -	0 - -
Carried over		5171 3[illegible]	10 - -

Brought forward	- - -	5171 3 10	4810
Sanitary Inspection.	195 - -	195 - -	180 -
3 Lying-In Hospital			
(a, Establishment	1278 3 3		1452 -
(b, Contingencies	241 4 1		298 -
(c, House rent.	500 - -		
4 Vaccination.		2019 7 4	540 -
(a, Establishment	168 - -		168 -
(b, Contingencies.	16 - -		12 -
(c, Contribution to Local Funds	- - -		
5 Registration of Births and Deaths.		184 - -	- -
(a, Establishment	240 - -		240 -
(b, Contingencies.	9 5 7		20 -
		249 5 7	
6 Conservancy.			
(a, Establishment	837 - -		864 - -
Repair of Carts.	51 6 2		20 - -
Purchase of carts.	- - -		- -
Rent of carts.	123 12 -		120 - -
Public Latrine cleaning establishment	1151 - 11		1152 - -
(b, Road cleaning establishment	2080 9 1		2100 - -
(c, Sanitary service on account of cholera.	422 7 4		420 - -
(d, Cost of festivals	10 13 10		24 - -
(e, Contingencies.	54 11 5		120 - -
(f, Cost of conservancy carts,	- - -		- -
		473[illegible] 9	
Private Scavenging.			
(a, Establishment	1717 15 1		2160 - -
(b, Contingencies.	38 3 9		40 - -
(c) [illegible] of night soil carts.	230 - -		200 - -
		1986 2 10	
		5719	
Total Grant III.		14537 - 4	14940 -

Grant IV

1 Lighting				
a, Establishment	288 ..	✓		288 ..
b, Contingencies.	210 4.		498 4.	502 ..
2 Markets.				
a, Establishment	.. ..			.. ..
b, Contingencies.	19 ..		19 ..	.. ..
3 Slaughter house				
a, Establishment	.. ..			.. ..
b, Contingencies.	.. ..			.. ..
4 Choultries Langar Khana				
a, Establishment	401 12.	✓		402 ..
b, Contingencies.	64 12.			80 ..
c, Feeding Paupers	2845 15 6		3312 7 6	2458 ..
5 Road watering establishment	.. ..			.. ..
6 Avenues.	.. ..			.. ..
7 Public Garden establishment.	.. ..			.. ..
Purchase of seeds, repairs of wells, Purchase of bullocks &c.	.. ..			.. ..
8 Survey of land.	.. ..			.. ..
9 Water Works				
a, Establishment	.. ..			.. ..
b, Contingencies.	.. ..			.. ..
10 Fire establishment	.. ..			.. ..
a, Establishment	15 ..			20 ..
b, Contingencies	.. ..		15 ..	
Purchase of fire engine Bucket repairs	.. ..			.. ..
11 Travellers Bungalows				
a, Establishment	72 ..	✓		72 ..
b, Contingencies.	12 12.		84 ..	28 ..
Carried over			39297	50 ..

Brought forward			39297	3850 ..
12 Other charges Printing rewards &c.				
Water Bandals				
a, Establishment	287 7 2	✓		206 ..
b, Contingencies.	66 5 8		353 12 10	64 ..
Toll gate				
a, Establishment	.. ..			.. ..
b, Contingencies.	52 12 6		52 12 6	
Destroying Dogs.	39 14.		39 14.	40 ..
Miscellaneous				
a, Auditors remuneration	100 ..			100 ..
b, Printing charges	160 13.			150 ..
c, Rent of lands used as Cart stands	84 8.			145 ..
d, Miscellaneous charges	65 4.			.. ..
e, Paid for Miscellaneous superannuation	.. ..		410 9 4	5 ..
Total Grant IV.			4786 7 10	4560 ..

Grant V.

Head Office.				
a, Establishment	1341 8 9			1344 ..
b, Professional Tax establishment	120 ..	✓		120 ..
c, Conveyance allowance of the Chairman.	360 .	✓		360 ..
d, Collection of Municipal Taxes. Establishment	288 .	✓		288 ..
e, Professional Tax Contingencies	.. ..			10 ..
f, Office house rent	350 ..			240 ..
g, Office Contingencies.	1442 7 2			368 ..
h, Commission on accounts of the Collectorate establishment	34 ..			20 ..
Total Grant V.			29351 11	2750 ..

9	Advances recoverable	485 ..	485 ..	.. ..
1	Refunds on account of House rates and miscellaneous.	75 3 8	75 3 8	100 ..
2	Grand total expenditure		37309 7 1	38990 ..
	Balance		4470 12 .	650 ..
3	Total including balance		41780 3 1	39640 ..

Note to statement II

Position of the Municipality of Nellore

4	Balance cash	4470 12 .
	Securities	2613 .. 8
	Value of premises &c	26300 ..
	Funded capital for Dispensaries	9000 ..
5	Total	42383 12 8
6	Liabilities and claims	.. ..
7	Liabilities	5009 15 6
	Balances for Loans	.. ..
	Deposits to be adjusted	2613 ..
8	Claims	250 12 ..
9	Advances recoverable	485 ..
	Net amount of debt	.. ..

[signature]

Chairman

A Note:— 1

Liabilities.	(a) Amount to be paid to the Public Works contractors for works executed in 1885-86	3930 15 4
	(b) Amount to be paid to Messrs Massey & Co Madras being the cost of wall brackets and lanterns with burners and	252 7 6
	(c) Amount to be paid to the managers of Results schools in the Town on account of the Results Grants of 1885-86	826 8 8
		5009 15 6
Claims 2	(a) Contribution from Provincial Funds towards the pay of the Hospital Assistant attached to the	23 12 .

Statement II A. Detail of estimate for expenditure on Public Works estimated cost of 100 Rs or upwards.

Part I New Works

Project	Amount of estimate	Past expenditure	Expenditure in 1885-86
(a) Communications	..	..	.. ..
(b) Buildings			
1 Cost of building stalls in the market compound.			1000 ..
2 Constructing 6 dust bins			60 ..
(c) Drainage			
1 Cost of constructing V shaped drain in the Nellore Bazaar			1051 9 10
(d) Water supply			.. ..
(e) Miscellaneous.			
1 Cost of supervision on account of Works during the year			39 10 1
Total.			2151 3 11

[signature]

Chairman

Statement III A Detail of allotment for expenditure
Part I. Repairs

Project	Grant	Remarks
(a) Communication:		
(1) Cost of collecting materials spreading & tamping them in Gunapaulewaree street	242 11 4	
(2) Cost of levelling the sides of the Bazar & gravelling &c	25 1 7	
(3) Cost of spreading & tamping materials on the 109th mile of Great Northern Trunk Road	134 . 2	
(4) Cost of earth work executed Do Do	38 10 .	
(5) Cost of repairing the ramp near Arikala official at Rungunayakulapett	11 15 .	
(6) Do of making a frame for the road stone roller	18 7 .	
(7) Cost of repairing Godalakaru Road	1400 . .	
(8) Do Raja street road Moolapett	705 .	
(9) Constructing parapet walls to the Jail road	300 . .	
(10) Cost of repairing Walkers Road	400 . .	
(11) Do Moo[illegible] stance swarasevany street	250 . .	
(12) Do [illegible]istapatam road	1255 .	
(13) Do [illegible]rsonage road	300 .	
(14) Do 1[illegible] mile of Great Northern Trunk Road	150 .	
(15) Do Achcharry street road	100 .	
(16) Cost of constructing parapet walls to the 108th mile	1408 .	
(17) Do repairing 106th mile	200 . .	
	6930 13 1	
(b) Buildings		
(1) Cost of bluewashing the Branch Dispensary	6 13 4	
(2) Cost of re-thatching the pandal in front of Branch Dispensary Nellore	10 . .	
(3) Cost of whitewashing the Civil Dispensary Premises	40 . .	
	56 13 4	
(c) Drainage.		
(1) Cost of constructing sewage tunnel in the Rayajee street.	440 . .	
(d) Water supply.	. . .	
(e) Miscellaneous		
(1) Cost of supervision on the works executed in the previous years	179 5 5	
(2) Cost of erecting two sheds at Godalakaru and Madras Toll gates.	16 13 2	
	196 2 7	
Total of all items	7623 13 .	

T. Jeyaram Naydu
Chairman

Statement III B Detail of municipal establishment

	No	salary per mensem	salary per annum
Grant I Public Works			
Overseer for 10 months	1	45 . .	450 . .
Grant II Education.			
1 Training schools.			
Masters.	.	. . .	. . .
Clerks	.	. . .	. . .
servants.	.	. . .	. . .
Total	.	. . .	. . .
2 Municipal schools			
Masters.	.	. . .	. . .
Clerks.	.	. . .	. . .
servants.	.	. . .	. . .
Total	.	. . .	. . .
3 Salary Grants to middle classes of two Local High schools			
Free Church Mission school for 12 months.	7	. . .	68 1 8
Do High school for 12 months	5		5 11

Detail of Municipal Establishment.

No	salary per mensem	salary per annum	Payment from school fees at 25 per Cent	Result Grants
Schools on Combined system.				
Head Master for 12 month	1	10 - -	120 - -	22 13 - 123 12 -
Do for 12 months	1	10 - -	120 - -	10 5 - 52 2 6
Do for 12 months.	1	10 - -	120 - -	10 4 - 30 6 -
Do for 12 months. deducting fees Rs 3 - -	1	7 - -	81 - -	6 3 1 20 12 -
2° Masters for 12 months deducting fees 8 - -	1	6 - -	71 8 -	12 14 - 58 12 -
D° for 12 months deducting fees Rs 2 - -	1	6 - -	70 - -	3 7 - 10 14 10
Do for 12 months deducting fees 8 - -	1	6 - -	71 8 -	3 9 - 12 4 -
Do for 12 months.	1	5 - -	58 7 6	2 6 8 4 10 8
3° Masters for 12 months	1	6 - -	72 - -	4 3 3 12 6 7
Do for 12 months deducting fees Rs - - 10	1	5 - -	58 - 2	- 7 5 8 5
Do for 12 months	1	6 - 3	72 - -	1 9 6 4 2
Hindustany masters for 12 months	1	8 - -	96 - -	. . . .
D° for months	1	8 - -	96 - -	. . . .
Total Municipal Girls schools for one month.			1106 7 8	78 7 8 1 11 33
			79 1 9	12 1 1 8
			1176 9 5	78 14 - 35 7 - 10
Normal scholorships for Municipal school Masters				
one for 12 months & 17 days	1	4 - -	50 7 1	
D° for 12 months & 14 days	1	4 - -	49 11 8	
D° for 11 months & 17 days	1	4 - -	46 9 5	
D° for 11 months & 22 days	1	4 8 -	52 11 1	

Grant III Civil Dispensary &c

Civil Dispensary.

2° class Dresser for 12 months Deducting Govt Contribution Rs 46 - 4 -	1	35 - -	373 12 -
Compounder for 10 months deducting fine Rs 2 - -	1	12 - -	118 - -
Ward Cooly for 12 months deducting fine 0 6 5	1	8 - -	95 9 7
Peon for 11 months & 2 days	1	7 - -	78 7 5
Waterman for 12 months deducting fine 0 1-3	1	5 - -	59 14 9
Cook for 12 months deducting fine 0 1-5	1	5 8 -	65 14 7
Bill collector for 11 months & 27 days	1	4 - -	47 9 7
1st Sweeper for 12 months deducting fine 0 4 -	1	6 - -	71 12 -
2° Sweeper for 10 months	1	5 - -	50 - -
Nurse for 12 months.	1	5 - -	60 - -
Washerman for 12 months.	1	5 - -	60 - -
			880 15 11

Branch Dispensary.

Apothecary for 12 months deducting 1/4 Government Contribution	1	37 8 -	450 -
D° allowance for 8 months	1	18 12 -	150
Compounder for 12 months	1	12 - -	144
Attender for 12 months	1	3 - -	36
Waterman for 12 months	1	2 8 -	13
			810 - -

Lying-in-Hospital.

Matron for 11 months & 22 days	1	80 - -	933 5
Nurse for 12 months deducting fine Rs 1-3-2	1	6 - -	70 12 10
Washerman for 12 months.	1	5 - -	60 - -
Ayah for 12 months	1	5 - -	60 - -
Pupil midwife for 12 months	1	5 - -	60 - -
D° for 11 months & 15 days	1	5 - -	57 8 -

Carried over

Establishment.

Brought forward

3° Pupil midwife for 5 months.	1	5	- -	25	- -	
4° Do for one month & 21 days	1	5	- -	8	8 -	
						1278 93
Vaccination						
Vaccinator for 12 months.	1	14	- -	168	- -	
						168 - -
Registration of Births & Death						
1 Registrar for 12 months.	1	10	- -	120	- -	
2 Do Do.	1	10	- -	120	- -	
						240 - -
Conservancy.						
Municipal Inspector for 10 months	1	45	- -	450	- -	
Do for 1 month.	1	75	- -	75	- -	
1° Maistry for 12 months deducting fine Rs 5 - -	1	8	- -	91	- -	
2° Maistry for 12 months deducting fine Rs 5 - -	1	7	- -	72	- -	
2° Maistry for 12 months deducting fine Rs 2 - -	1	7	- -	82	- -	
Sweeper for 12 months	1	5	- -	60	- -	
						837 - -
Sweeper for 12 months deducting fine Rs 17 - 6 - 11	30	150	- -	1782	91	
Drain Cleaners for 12 months deducting fine Rs 2 - - -	5	25	- -	298	- -	
						2080 91
Latrine Cleaners for 12 months deducting fine Rs 15 - 1	16	96	- -	1151	- 11	
						1151 - 11
Private Scavengering.						
Assistant Inspector for 12 months	1	15	- -	180	- -	
1° Maistry for 12 months.	1	7	- -	84	- -	
2° Maistry for 12 months	1	7	- -	84	- -	
3° Maistry for 11 months & 25 days deducting fine 1 - 4 - 0	1	7	- -	81	64	
Sweepers for 12 months deducting fine Rs 7 - 7 - 3	18	108	- -	1288	8 9	
						1717 151

Grant IV

Lighting.

mashalchees for 12 months	4	24	- -	288	- -	
						288 - -
Chowkidars. Langarkhana.						
Gumasta for 12 months	1	17	8 -	210	- -	
Cook for 12 months deducting fine 0 - 0	1	3	- -	36	- -	
Waterman for 12 months	1	3	- -	36	- -	
Nurse for Do Do.	1	2	- -	24	- -	
Toby for Do Do.	1	5	- -	60	- -	
Dhoby & washerman for 12 months deducting fine 0 4 - 0	1	3	- -	35	12 -	
						401 12 -
Travellers Bungalow						
Peon for 12 months.	1	14	- -	168	- -	
Sweeper for 12 months	1	2	- -	24	- -	
						72 - -
Water Pandals.						
Waterman for 5 months and 15 days	1	9	8 -	52	4 -	
Do for 5 months & 15 days deducting fine Rs 1 - -	5	30	- -	164	-	
Do for 6 months.	1	6	- -	36	- -	
Do for 5 months & 26 days	1	6	- -	35	2	
						287 7 2

Grant V.

manager for 12 months	1	40	- -	4	- -	
1st clerk for Do.	1	25	- -	3	- -	
2° clerk for Do.	1	20	- -	24	- -	
3° Do Do	1	15	- -	180		
mucleas for Do Do. 10 months	1	6	- -	60	- -	
Do for 27 days	1	6	- -	4	7 2	
Do for 28 days	1	6	- -	5	9 7	
Peon for 12 months deducting fine 0 - 8 - 0	1	6	- -	71	8 -	
						1341 8 9

establishment.

Conveyance allowance of the Chairman for 12 months	1	30 - -	360 - -	
				360 - -
Collection				
Bill Collectors for 12 months	3	24 - -	288 - -	288 - -
Professional Tax clerk for 12 months	1	10 - -	120 - -	120 - -

T. M. Jayaram Iyer
Chairman

(A)

Statement III. Municipality of Vellore. Abstract of Deposits account for the year 1885-86.

	Rs As Ps		Rs As Ps
Balance brought forward	2743 13 -	Credited to Municipal accounts	1988 - -
Deposits of Appellants	- -	Returned to Appellants	- - -
Do by Renters	- -	Do to renters	- - -
Do by Contractors	1768 4 8	Do to contractors	58 1 -
Do as security by Municipal servants	250 - -	Do to Municipal servants	103 - -
Do for the execution of work for which private parties are liable	- -	Works done	- - -
		Returned to parties	- - -
		Paid to claimants	- - -
	4762 1 8		2149 1 -
	2743 13	Balance	2613 - 8
	2018 4 8		4762 1 8

T. M. Jayaram Iyer
Chairman

(B)

...Establishment

Statement IV Municipality of Vellore Demand Collection and balance statement upto the year 1885-86

Arrears

	Balance of old demand	Arrears of previous years	Total demand	Collection	Remitted	Written off	Total columns 4-5 & 6	Balance	Remarks
House Rates	636 14 8	311 14 -	948 12 8	190 4 5	..	.. 172 14 8	363 2 8	585 10 -	1882-83 Rs 13-8-0 1883-84 Rs 74-9-5 1884-85 Rs 497-8-7
Land Rates	488 - 7	193 5 8	681 6 3	261 11 9	..	.. ..	261 11 9	419 10 6	1883-84 Rs 169-5-8 1884-85 Rs 250-4-10
Tax on Arts	871 8 -	336 8 -	1208 - -	448 8 -	..	.. ..	448 8 -	759 8 -	1882-83 Rs 176- 1883-84 Rs 160- 1884-85 Rs 423

[illegible]
Chairman

SD

Municipal Establish[illegible]

Statement IV Nellore Municipality
Demand, Collection and balance statement for the year 1885 86.

	1 Demand assessed	2 Collected	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	Total Columns 2. 3 & 4	Balance
House Rates	8586 6 4	6580 " 5	79 1 4	" "	6659 1 9	1927 4 7
Land Rates	584 15 4	270 3 10	" " "	" "	270 3 10	314 11 6
Tax on Arts	2129 " "	1433 " "	71 " "	" "	1504 " "	625 " "

[illegible]
Chairman

Statement IV Nellore Municipality
Demand, Collection and balance statement for the year 1885-86.

	1 Demand assessed	2 Collected	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	Total Columns 2, 3 & 4	Balance
House Rates	8586 6 4	6580 .. 5	79 1 4	"	6659 1 9	1927 4 7
Land Rates	584 15 4	270 3 10	...	. .	270 3 10	314 11 6
Tax on Arts	2129 ..	1433 ..	71 ..	—	1504 ..	625 .. 0

[illegible]
Chairman

Census 27505 { males 13357, Females 14148 } Children of school going age for purposes of Elementary education at 15 per cent { Boys, Girls }

Name of school (1)	Average daily attendance for 2 years: Boys (2)	Girls (3)	Fees (4)	Current charges statement II Grant II: Establishment	Contingencies	Total (5)	Net charges (columns 5 less column 4) (6)	Public Works statement II A (7)	Total columns 6 & 7 (8)	List of other schools in the town with number on the Rolls and general character of institutions (9)	Remarks (10)
1 Training schools scholarships to Normal students				303 13 7		303 13 7	303 13 7			1 Chinta Subbiah	These results schools though entered in column 1 are also shown in column 9 as they have not received Results Grants
Pay paid for the Matriculation examination					13	13	13		303 13 7	2 S. Gurumurti	Rs 82/6-8-8 for 1885-86 though passed in that year.
									13	3 T. Tiruvengadachari	
Total				303 13 7	13	316 13 7	316 13 7			4 P. Kristniah	
2 Municipal schools									316 13 7	5 R. Raghunatha Lala	
3 Salary Grants to middle class and two Local High schools	21			892 11 7		892 11 7	892 11 7		892 11 7	6 St. Joseph's middle school	Rs 211-15-11 for Hindu High school; Rs 680-11-8 for Free church mission school
4 Results Grants											
1 Chinta Subbiah	53-49			152 4		152 4	152 4		152 4		
2 S. Gurumurti	47-50			77 4		77 4	77 4		77 4		
3 T. Tiruvengadachari	27-26			73 14		73 14	73 14		73 14		
4 P. Kristniah	33-30			67 8		67 8	67 8		67 8	1884-85 Rs 584-8-	
5 A. Venkatasubbiah	21 - amalgamated with K. Ramiah			101 4		101 4	101 4		101 4		
6 N. Subbiah	30-38			71 8		71 8	71 8		71 8		
7 Raghunatha Lala	27-23			40 14		40 14	40 14		40 14		
8 K. Ramiah	13-16			31 12		31 12	31		31 12		
9 A. Athiah	44-41			77 12		77 12	77 12		77 12		
10 L. Lingiah	22-40			42 4		42 4	42 4		42 4	1885-86 Rs 332-12-	
11 Rev D. Downie	34-35			121 12		121 12	121 12		121 12		
12 R. Venkata Rao	33-28			59 4		59 4	59 4		59 4		
13 St Joseph's school	78-54										
14 L. Subbiah	22										
Boys Total	484-440			917 4		917 4	917 4		917 4	Free church mission school for Boys 347 Boys	
Moolapett school	48-14		60 6	430 2 1	36 12	466 14 1	406 8 1		406 8 1	Hindu High school for Boys 165 Boys	
Moolapett Pariah school	29-16		22 3	170 8 3	12 12	183 4 3	161 1 3		161 1 3	Government Girls school Moolapett 56 Girls	
Ranganayakulapett school	62-45		163 1	594 4 10	72 12	667 - 10	503 15 10		503 15 10	Do Nellore Town 80 Girls	
Nabobpett school	54-10		64 10	336 2 7	42 12	378 14 7	314 4 7		314 4 7	Christ church Girls school 4 Boys 14 Girls	
Total	193-85		310 4	1531 1 9	165 -	1696 1 9	1385 13 9		1385 13 9	Local Fund Normal school Boys	
Inspection				254 7	7 6 8	261 7 3	261 7 3		261 7 3	Normal Dept 20	
Cost of furniture					33 11	33 11	33 11		33 11	Practising Dept 71	
Prize books					30	30	30		30		
Total					63 11	63 11	63 11		63 11		
Girls											
1 Nabobpett Girls school			3 6	36 11 10	10 8	47 3 10	47 - 4		47 - 4		
2 Ranganayakulapett Girls school			5 6	23 8 11	6 8	30 - 11	29 11 5		29 11 5		
3 Stonehousepett Girls school			7 6	21 1 9	6 8	27 9 9	27 2 3		27 2 3		
Total			1 - 6	81 6 6	23 8	104 14 6	103 14		103 14		
Grand Total			311 4 6	3980 6	272 9 8	4252 15 8	3941 11 2		3941 11 2		

John Jeyaram [signature]
Chairman

Statement VI B Comparative statement Receipts

Heads	Actuals of previous year	Estimate of current year	Actuals of current year	Increase over estimate	Decrease under estimate	Explanation of variations
Balance brought forward	1467 14 7	+100 - -	+5026 5 6.			
Rates and Taxes viz						
(a) Rates on Houses sec 63	8065 6 3	8200 - -	6770 12. 10	- - -	1499 3 2.	A large portion of the arrears is found irrecoverable.
(b) Rates on Lands sec 63	1190 13 7	1500 - -	531 15 7	- - -	968 - 5	The area of the Municipality is curtailed and many lands fell outside the Revised Municipal limits.
(c) Tax on Arts sec 53	1637 - -	1900 - -	1881 8 -	- - -	18 8 -	Difference small.
(d) Tax on Vehicles sec 77	565 8 -	650 - -	561 8 -	- - -	88 8 -	Difference not marked.
(e) Tax on Animals sec 77	1116 4 -	1100 - -	1190 12 -	90 12 -	- - -	More traffic owing to Railway works.
(f) Registration of Carts sec 85	1924 - -	1920 - -	2078 - -	158 - -	- - -	
(g) Tolls section 81 Gross Receipts (less Local Fund share)	6792 8 -	5400 - -	5400 - -	- - -	- - -	
(h) Licences sections 161, 169 170-188 clauses 1 2 & 3 and 191 clauses 1 & 2,	149 - -	220 - -	254 10 -	34 10 -	- - -	Fines for Offensive & Dangerous trades lately sanctioned by Govt. are promptly collected.
(i) Penalties on account of Imperial Licence Tax	27 - -	55 - -	- - -	- - -		Penalties under Act III of 1878.
(j) Penalties on account of Sale or [illegible]						
(k) Hospital Fees	1001 - -	1001 - -	1001 - -	- - -	- - -	
2 Contribution from Provincial Funds.						
(a) Communication	- - -	- - -	- - -	- - -	- - -	
(b) Lungar Khana.	2940 - -	2940 - -	2940 - -	- - -	- - -	
(c) Paid from Provincial Funds on account of the Municipal Combined Girls schools and furniture grants	399 9 2	- - -	- - -	- - -	- - -	
(d) Salary Grants paid to middle classes & Free church Mission and Hindu High school Nelcore for 1883-84	860 - -	- - -	- - -	- - -	- - -	
3 Realizations under special Acts.						
(a) Surplus Pound Fund	348 14 -	250 - -	198 14 -	- - -	51 2 -	More Collections under Cattle Trespass Act.
(b) Ferry rents						
4 Contribution from other special Funds.						
(a) Fishery rents	- - -	10 - -	- - -	- - -	10 - -	More collections during the year.
	4575 7 2	3200 - -	93 14 -			
Carried over	26016 15 -	24110 - -	21904 45			

Brought forward	26016 15 -	24110 - -	21904 4 5			
5 Contribution from Local Funds:						
(a) Public Works						
(b) Schools	12 5 -					
(c) Medical establishment	1000 - -	1000 - -	1000 - -			
(d) Lying-in Hospital	3600 - -	3600 - -	3600 - -			
(e) For cholera charges	1016 9 9	1100 - -	953 4 2		146 11 10	Aless no. of pupil midwives were entertained.
6 Municipal Funds	170 - -					
(a) Magisterial fines	5798 14 9	5700 - -	5553 4 2			
(b) Fees under Bye-laws	255 4 -	256 - -	394 8 -	144 8 -		
(c) Distraint fees & House and Land Rates	11 8 -	8 - -	27 8 -	19 8 -		More collections from magisterial fines.
	73 11 -	100 - -	61 4 -			More pandal fees.
7 Fees in schools and Training institutions	340 7 -	358 - -	483 4 -		38 12 -	Aless no. of warrants were issued
	2805 6	300 - -	311 4 6	11 4 6		Difference not much.
8 Income from Markets	300 - -	300 - -	310 8 -	10 8 -		
9 Rent of buildings	268 4 4	100 - -	284 - -	184 - -		Do.
10 Payments for Municipal services to private parties	240	230	245 -			More fees from Travellers' Bungalow
	508 4 4	330	529			
(a) Private scavenging	688 11 -	2600 - -	966 14 -		1633 2 -	The system was not extended to the whole town as contemplated.
11 Endowments Private Contributions, Donations and Miscellaneous Receipts						
(a) Hospitals	1096 - -	1100 - -	1254 - -	154 - -		More private contributions.
(b) Choultries	13 - 10					
(c) Interest on Promissary notes	467 11 6	200 - -	288 3 -	88 3 -		Full interest was drawn in the year.
(d) Sale of medicines	143 6 6	100 - -	237 39	137 39		More Sale proceeds of Medicines
(e) Sale of unserviceables at Lingasthana	4 1 -	10 - -	1 10 -		8 6 -	Difference small
	1724 3 10	1410	1781 0 9			
12 Miscellaneous						
(a) Sale proceeds of street refuse	11 7 -	100 - -	246 10 -	146 10 -		Sale proceeds of 2 years' accumulations
(b) Avenues	6 - -	10 - -	20 4 -	10 4 -		Difference not much
(c) Sale proceeds of lands	155 - -	100 - -	22 8 -		77 8 -	Very few lands sold in the year
(d) Sale of unserviceable articles	65 12 6	50 - -	51 11 9	1 11 9		Difference little.
(e) Cart land fees	820 - -	700 - -	910 - -	210 - -		The increase is due to competition at the auction sale of the farms
(f) Slaughter house fees	240 - -	230 - -	245 - -	15 - -		variation not marked.
(g) Sundry receipts	15 8 -	10 - -	143 1 5	133 1 5		arrears collection of License Tax and re-courses of over payments from T. C. No school.
(h) Municipal Fines	10 73 11 6	970	1410 3 2	16 - -		Some Contractors were fined in the year.
Carried over	36731 8 11	36078 - -	3240 11 -			

	Brought forward	26016 15 -	24110 -	91041 -		
	Brought forward	36731 8 11	36078 -	33249 11 -		
(i,	Recoveries from Provincial Funds on account of the pay of the Assistant Surgeon					
+	disbursed from Municipal Funds for 1883-84	- -	+ 2250 -	2250 -		Included under the Sanctioned Estimate as per Supplemental budget of 1885-86 in 7 L. 186.
(2,	Recoveries from D° on account of the transfer to Government of the 3 Municipal Girls schools the cost of which was paid from Municipal Funds during 1884-85	- -	+ 1212	1090 5 4	° 119 10 8	° This amount was erroneously said to be due from Prov. funds. It ought to be borne by the Municipality.
(4	Contribution by the Telegraph Department on account of Office House rent.	- -	- -	110 -	110 -	Payment by the Telegraph Dept. at Rs. 10 a month towards Office House rent.
13	Loans.	- -	- -	- -	- -	
14	Advances recovered.	2 92 14 10	- -	53 13 3	53 13 3	The amount recovered from Medical students on cholera duty. Vide para 35 of the report.
	Total.	37023 13 9	39570 -	36753 13 9		
	Total including balance.	35555 15 2	39640 -	41780 3 1		

Joke Jeyaraman Boyd
Chairman

2250
1210
3730

Brought forward 36731 8 11 36078 - - 33249 11 - .

Statement VI B — Comparative statement — Charges

Heads	Actuals of the previous year	Estimate for current year	Actuals for current year	Increase over estimate	Decrease under estimate	Explanations for variations
Grant I Public Works.						
1 New Works						
(a) Communication	. . .	. . .	. . .	. . .	. . .	
(b) Buildings	572 1 4	1320 . .	1060 - 6	. . .	260 . .	Full part payments were made to P.W. contractors as stated in para 44 of the report.
(c) Drainage	150 13 3	1910 - -	1051 9 10	. . .	858 6 2	
(d) Water-supply	. . .	. . .	. . .	. . .	. . .	
(e) Miscellaneous	2: 15 6	40 . .	39 10 1	. . .	5 11	A portion of the Remuneration sanctioned to the Municipal Inspector. Vide para 43.
2 Repairs						
(a) Communication	1713 7 7	7180 - .	6930 13 1	. . .	789 2 11	No full payments were made to P.W. Contractors for works done by them in the year.
(b) Buildings	68 14 3	150 . .	56 13 4	. . .	93 2 8	
(c) Drainage	14 6 1	940 . .	440 . .	. . .	500 . .	
(d) Water-supply	. . .	. . .	. . .	. . .	. . .	
(e) Miscellaneous	1 7 6	220 - -	196 2 -	. . .	23 13 5	Restor the Remuneration to Municipal Inspector. Vide para 47.
3 Establishment	. . .	540 . .	450 . .	. . .	90 . .	
4 Tools, Plants & Contingencies	. . .	50 . .	11 10 9	. . .	38 5 3	The budgetted amount was not utilized in full.
5 Contributions to Local Funds	. . .	. . .	. . .	. . .	. . .	
Total Grant I.	2743 1 6	12350 . .	10236 11 8			
Grant II Education						
1 Training schools						
(a) Establishment	. . .	. . .	. . .	. . .	. . .	
(b) Contingencies	. . .	. . .	. . .	. . .	. . .	
2 Municipal schools						
(a) Establishment	. . .	. . .	. . .	. . .	. . .	
(b) Contingencies	. . .	. . .	. . .	. . .	. . .	
3 Salary Grants	158 9 10	. . .	. . .	. . .	. . .	
4 Results Grants	1642 10	1060 . .	917 14 .	. . .	82 12 .	Difference not marked.
Carried over	1201 3 10	1000 . .	917 14 .			

Brought Forward	12.01 3 10	1000 . .	917 4 .		
5 Schools on Combined system					
(a) Fixed Payments.	1875 2 1	1188 . .	1176 9 5	11 6 7	Differnce too small
(b) Results Grants.	417 1 6	280 . .	357 . 10	77 . 10	Non grants earned by Masters.
(c) Contingencies.	432 157	74 . .	188 8 .	114 8 .	Increasing & short budgetting
(d) Payment from school fees at 25 per cent.	69136	74 . .	78 14 .	14 14 .	Differnce too Small
(e) Coal & furniture and Prizes books.	178 6 9	150 . .	63 11 .	86 5 .	no furniture was purchased in the year.
(f) Paid for scholerships.	130 21	38 . .	38 7 .	2 5	
	3103 9 6	1766 17	1864 11 3		
6 Normal scholerships	. . .	354 . .	303 13 7	51 2 5	Differnce is not marked.
Paid for asst Trainers examination?	. . . . .	. . . . .	13 . .	13 . .	no provision in the budget
			316 13 7		
6 Inspection					
(a) Contributions to Local Funds					
(b) Municipal Inspection	300 . .	300 . .	254 . 7	45 15 5	Inspecting Schoolmaster's post was va- cant for about 2 months.
(c) Contingencies.	5 1 14	10 . .	7 6 8	2 9 4	Differnce too small
	305	310	261 7 3		
Salary Grants to middle classes & to two Local High Schools.	1522 10 11	860 . .	892 11 7	32 11 7	our payment appears at 7. C. Dn. School.
Total Grant II.	6132 9 7	4290 . .	4252 15 8	. .	
Grant III Sanitation & Medical Services.					
1 Hospital and Dispensaries					
(a) Establishment	1850 15 .	1601 . .	1890 15 11	289 15 11	Salary of the Hospl. Asst. of the Civil Dispen- sary increased & charge allowance of Apothecary Cholera indent.
(b) medecines.	143 15 7	1000 . .	1381 10 2	381 11 2	
(c) Diet of patients	1798 11 3	1580 . .	1407 15 8	. . .	172 . 4 Less No. of patients.
(d) Sundries and Contingencies	633 13 6	409 . .	255 18 1	. . .	153 5 11 Do.
(e) Contribution to Local Funds	20 3 6 5	20 . .	12 . 4	. . .	
	45 48 13 9	4420	3385 11 2		
2 Contribution to Medical College	740 . 7	180 . .	195 . 2	15 . .	Increase not much
Contribution to Medical store Department for repairing medical instruments.	. . .	20 . .	28 . .	8 . .	Do.
Contribution to Cutlers establishment	48 . .	20 . .	12 . .	. . .	8 . . Increase not much
Sanitary Inspection	148 . .	180 . .	195 . .	15 . .	Increase at much
3 Lying-In Hospital.					
(a) Establishment.	1380 9 9	1452 . .	1278 3 3	. . .	173 12 9 Less No. of Nurses entertained.
(b) Contingencies.	272 12 8	298 . .	241 4 1	. . .	56 11 11 Less No. of inpatients
(c) House rent.	420 . .	540 . .	500 . .	. . .	40 . . Differnce not much.
	2073 6 5	2290	2019 7 4		
Carried over	6836 13 9	7280 . .	7385 11 2		

Brought forward.	6836 13 9	7280 - -	7385 11 2		
4 Vaccination					
(a) Establishment	168 - -	168 - -	168 - -		
(b) Contingencies.	7 3 -	12 - -	16 - -	4 - 2	very little
(c) Contributions to Local Funds	152 -	180 - -	184 - -		
5 Registration of Births & Deaths					
(a) Establishment.	240 - -	240 - -	240 - -		
(b) Contingencies.	10 14 5	20 - -	9 5 7	- - - 10 10 5	Do.
6 Conservancy					
(a) Establishment	1223 8 -	864 - -	837 - -	27 - -	not much
Repair of carts.	10 - -	20 - -	57 6 2	31 6 2	Do.
Purchase of carts.	- - -	- - -	- - -		
Rent of carts	117 - -	120 - -	123 12 -	3 12 -	Do.
Public Latrine cleaning establishment	1145 8 -	1152 - -	1151 - 11	- - - 15 1	Do.
(b) Road cleaning establishment	2080 3 2	2100 - -	2080 9 1	- - - 19 6 11	Do.
(c) Sanitary service on account of Cholera	734 4 6	420 - -	422 7 4	2 7 4	Do.
(d) Cost of festivals.	16 14 8	24 - -	10 13 10	13 2 2	Do.
(e) Contingencies.	65 7 11	120 - -	54 11 5	- - - 65 4 7	Less sanitary arrangements were needed & made.
(f) Cost of Conservancy Carts	- - -	- - -	- - -		

Privies Scavenging					
(a) Establishment	1362 4 11	2160 - -	1717 15 1	- - - 442 - 11	additional cotties not entertained
(b) Contingencies.	41 15 10	40 - -	38 3 9	1 12 3	Differences not much.
Purchase of tins night soil carts.	- - -	260 - -	230 - -	30 - -	Do.
	6997 3	7228 - -	6717 15 7		
Total Grant III.	14060 2 2	14940 - -	14537 - 4	- - - 403 15 9	
Grant IV.					
1 Lighting					
(a) Establishment	287 12 -	288 - -	288 - -	- - - -	
(b) Contingencies.	281 1 4	502 - -	210 4 -	- - - 291 12 -	Wall brackets budgetted for & purchased were not paid for in the year.
	568 13 4	790	498 4		
2 Markets.					
(a) Establishment	- - -	- - -	- - -	- - -	
(b) Contingencies	- - -	- - -	19 - -	19 - -	A board of Mr Table offers was made.
Carried over	568 13 4	790 - -	517 4 -		

Brought forward	36731 8 11	36078 -	33249 11 -						
Brought forward	568134	790 . .	517 4 -						
3 Choultries Langorkhana									
(a) Establishment	400 15 1	402 - -	401 12 -				4 -	very little	
(b) Contingencies	27 12 -	80 - -	64 12 -				15 4 -	Do.	
(c) Feeding Paupers	2732 5 10	2458 - -	2845 15 6	387 15 6				Charity extended to distressed	
	3161 - 11	2940	3327 6						
4 Road watering establishment									
Purchase of water carts Repairs &c.									
5 Avenues									
6 Public Garden establishment									
Purchase of seeds repairs of wells Purchase of bullocks &c.									
7 Survey of land.									
8 Water works establishment & repairs									
9 Fire establishment purchase of fire engines & repairs.	15 - -	20 - -	15 - -				5 - -	not much	
10 Travellers Bungalow									
(a) Establishment	62 6 6	72 - -	72 - -						
(b) Contingencies	13 15 6	28 - -	12 12 -				15 4 -	Do.	
11 Other charges Printing rewards &c									
Water Pandals									
(a) Establishment	218 6 8	206 - -	287 7 2	81 7 2				pandals kept up longer owing to late rains.	
(b) Contingencies	92 11 8	64 - -	66 5 8	2 5 8				not much	
Hollgate									
(a) Establishment			vide I Harbour Building						
(b) Contingencies			52 12 6	52 12 6				Temporary toll houses erected owing to change of municipal limits.	
Destroying Dogs.	38 15 -	40 - -	39 14 -				2 -	Too little.	
Miscellaneous.									
(a) Auditors remuneration	100 - -	100 - -	100 - -						
(b) Printing charges.	142 - -	150 - -	160 13 -	10 13 -				not much	
(c) Rent of land used as Cart stands.	106 - -	145 - -	84 8 -				60 8 -	Rents were not fully paid for Kurzon.	
(d) miscellaneous charges	1 6 2	- - -	65 4 -	65 4 -				Unforeseen remuneration to Med. students on cholera duty.	
(e) Paid for miscellaneous superannuation	4 10 8	5 - -					5 - -	not much	
(f) Remunerations to Medical students engaged on cholera duty.	320 - -	vide III Conservancy							
	7192 2	730	8193 3 10						
Total Grand IV	4845 6 5	4560 - -	4786 7 10						

Grant V.									
(a) Establishment of Office	1340	8	1344	-	1341	8	9	2 7 3	not much
(b) Professional Tax establishment.	120	-	120	-	120	-	-		
(c) Conveyance allowance of the Chairman	360	-	360	-	360	-	-		
(d) Licence Tax establishment	60	-	-	-	-	-	-		
Collection of Municipal Taxes									
(a) Establishment	262	12 7	288	-	288	-	-		Do.
Professional Tax Contingencies	6	9 8	10	-	-			10 -	
Office house rent	240	-	240	-	350	-	110 -		House rent increased from Rs. 20 to Rs. 30
Office Contingencies	287	8 9	368	-	442	7 2	74 7 2	-	Iron paper purchased for printing municipal forms.
Contribution on account of secretariate establishment	34	-	20	-	34	-	14 -		Increase not much
Total Grant V.	2711	7	2750	-	2935	15	11 -	-	
Advances recoverable	-	-	-	-	485	-	485 -	-	Vide para 83 of the report.
Refunds on account of House rates and miscellaneous refunds	36	15 -	100	-	75	3	8 -	24 12 4	Less refunds made.
Grand total expenditure.	30529	9 8	38990	-	37309	7	1 -	-	
Balance.			5026	5	6650	-	4470 12 -	-	
Total including balance	35555	15	23964	0	-		41780 3 1		

Chairman

D

A G. C. No. 1523 dated 23rd August 1871

	Number of Processes issued		Amount involved	Collection after issue of Process. Number of cases	Amount	Property distrained. Number of cases	Amount realized on distraint	Property sold Number of cases	Amount realized after sale
	summons	Warrant	Total						
House Rates	"	120	120	160-4-3	120	160-4-3	—	—	—
Land Rates	"	35	35	135-13-9	35	135-13-9	"	"	"
Professional Tax	"	64	64	71 —	59	66-8	"	"	"

John Jeyaraman Lloyd
Chairman

A

B G. C. No. 1528 dated 22 August 1871

Number of Prosecutions instituted	Collected before judgement Number of cases	Amount collected	Collected after judgement Number of cases	Amount collected
Nil	"	"	"	"

John Jeyaraman Lloyd
Chairman

A

Brought forward 36731 8 11 36078 — 33249 11 -

C. A No. 1614 dated 22d August 1879.

Tole receipts or the amount for which the Tole was framed in the year 1885-86.

Particulars & instalments in which the above amount is payable or monthly receipt	1 Amount	2 When payable	3 When paid	4 share due to Local Funds	5 Amount paid	6 Balance if any	7 When paid to the Local Funds
1885 April	R 54 00	on the	21st April 1885		450 - -		
May		1st week of	12 May		450 - -		
June		every month	16 June		450 - -		
July			10 July		450 - -		
August			August		450 - -		
September			September		450 - -		
October			October		450 - -		
November			November		450 - -		
December			December		450 - -		
1886. January			January 1886		450 - -		
February			February		450 - -		
March			March		450 - -		
					5400 - -		

[illegible]
Chairman

Appendix A

1 Name of Municipality		Nellore
2 Population as per last census		27,505
3 Number of Councillors	18	
(a) Ex-officio	2	
(b) Nominated	16	
(c) Elected	"	
Total	18	
(d) Officials	4	
(e) Non-officials	14	
(f) Europeans	3	
(g) East-Indians	3	
(h) Natives	12	
4 Incidence of Taxation statement I Head I Per head of population	4-10-11.	
5 Incidence of income (not including balances) Per head of population	1-5-4	
6 Total number of meetings held during the year	19	
7 Average attendance of each meeting	10	
(a) Ex-officio Councillors	1	
(b) Official Councillors	2	
(c) Non-officials	7	
(d) Europeans	3	
(e) Natives	7	

[illegible]
Chairman

Municipal Councillor's Office Nellore
10th August 1886

K. Charitable Institutions. 1885.86

Class & Objects	No of Institutions	Average No of Persons daily aided	No of aided in the Year	Income			Subscriptions and Donations	G. I. B. Contributions
				Paid by Govt	From Endowment			
					In Land	In Money		
Municipal Branch Dispensary	1	52.86	10475	200-0-0	"	179-1-4 Interest on Pension Note	None	192 200-0-0

Branch dispensary
came 5th April 1886

R. Lancaster
Civil Apothecary

(Islanding)

10P
1P
157

FINANCIAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 1470 M of 1886, dated 23rd August from the Ag Collector of Nellore
Current No. of 188 , dated from
Current No. of 188 , dated from

Order. of 7th Octr/86 No 1027 M

6/10

The receipts & charges of the Nellore Municipality for 1885-86 are compared below with the estimate for the year and the actuals for the previous year:—

Receipts.	actuals 1884-85 Rs	estimate 1885-86 Rs	actuals 1885-86 Rs	
...ought forward ..	-1,468	100	5,026	
...d Lands ..	9,256	9,700	7,303	
... ..	1,638	1,920	1,923	
... Animals ..	1,682	1,750	1,752	
...s ..	1,924	1,920	2,078	
... ..	6,793	5,400	5,400	
... ..	149	220	254	
... by Government ..	4,576	3,438 ~~3,200~~	3,194	
...ns from Local Funds ..	5,799	5,700	5,553	
...d Fees ..	340	~~389~~ ~~350~~	~~483~~	499
... Schools and Training ...ations.	280	300	311	
... from Markets ..	300	300	311	
... other buildings, Gardens,	1328 ~~508~~	1030 ~~530~~	1549 ~~529~~	
... for Municipal Services ... parties.	689	2600	967	
...ents, &c. ..	1,724	1,410	1,781	
...eous ..	~~10,...~~ 546	~~1,432~~ 3730	~~4,861~~	~~3,8..~~ 3879
... ..	"	"	" ~~54~~	
...ecovered ..	~~292~~	"		
Total ..	35,556	~~39,640~~ 37,870	41,780	

Charges.	Rs	Rs	Rs	
Grant I.				
New Works—				
Communications	"	"	"	
Buildings	572	1320	~~1113~~	1060
Drainage	151	1910	1052	
Water-supply	"	"	—	440
Miscellaneous	222	~~40~~	~~40~~	70
Repairs—				
Communications	1,713	7,180	6,931	
Buildings	69	150	57	
Drainage	14	940	~~440~~	
Water-supply	"	" 40	"	
Miscellaneous	2	~~220~~	~~196~~	
Establishment	"	760 ~~540~~	~~400~~	669
Tools and Plant and Contingencies.	"	50	11	
Contribution to Local Funds ..				
Grant II.	2,743	12,350	10,290	
Training Schools	"	350	317	
Municipal Schools	" 159	"	"	
Salary Grants	~~1,682~~ 1,523	860	893	
Results Grants	1,042	1,000	917	
Schools on the Combined System.	3,104	1,7~~60~~ 70	1,865	
Inspection	305	310	261	
Miscellaneous	"	"	"	
Grant III.	6,133	4,290	4,253	
Hospitals and Dispensaries ..	6,549	6,920	[illegible]96	
Medical College	140	180		
Sanitary Inspection ..	148	18[illegible]		
Vaccination	175	1[illegible]		
Registration of Births and Deaths	251			
Conservancy	7,117	7[illegible]		
Grant IV.	14,380	14,9[illegible]		
Lighting	569	790		
Markets	"	"		
Choultries	3,161	2,940		
Avenues and Watering Roads.	"	"		
Travellers' Bungalows ..	76	100		
Miscellaneous	719	730		
Grant V.	4,525	4,560		
Supervision and Management ..	2,712	~~2750~~ 2,810		
Repayment of Debt	"	"		
Advances Recoverable ..	"	"		
Refunds	37	100		
Balance	5,026	~~650~~ 820		
Total ..	35,556	~~3,964~~ 3,987		

28

2. Notwithstanding G.O. 12th September 1885 No. 513, M, the sum of Rs 292 refunded by the Presidency Pay Master is still shown in col: 2 of statement VI B as an "advance recovered" instead of ~~being included~~ under [Miscellaneous] ~~"misc"~~, and the sum of Rs 320 paid to medical students deputed for cholera duty under grant IV "other charges" instead of under "conservancy". The expenditure on Municipal schools (Rs 159) is also erroneously shown under salary grants. The figures in col: 3 of this statement and in the budget col: of statements I and II differ from the budget estimates as shown below:

	As per Statts I, II & VI B Rs	As per budget Rs
Receipts:—		
Contribution from Provl. Fds towards Normal Scholarships	"	175
Charges:—		
Grant I New Works Miscellaneous	40	"
Repairs Miscellaneous	220	40
Establishment	540	760
Grant V Supervision &c.	2750	2810

In statts I and VI B Cartstand and slaughter house fees and the ~~portion~~ share of the rent of the office building paid by the

Telegraph Department are, ~~in spite~~ contrary to para 2 of G. O 8th April 1886 No. 349 M, shown under "Miscellaneous" instead of under "rent of other buildings &c". A sum of Rs 16-5 is shown as Municipal fines under "Miscellaneous" instead of ~~being included~~ under the major head "Municipal fines and fees" and the amount recovered from Medical students detached on cholera duty (Rs 53-13-3) is shown under advances recovered instead of under Miscellaneous. The necessary corrections have now been made in the foregoing abstract.

3. From the remarks col: of statement VI B it appears that fees levied under Section 170 of the Act are included under "Municipal fines" instead of under "licenses". The opening balance of the Lungarkha fund shown in col: 3 of Statt I-A has not been ~~revised~~ corrected with reference to para 10 of G. O 12th September 1885 No. 513 M, and the ~~The~~ closing balance of this fund is shown as Rs 342-1-2 whereas the difference between the total receipts and charges as shown in cols 10 and 15 is Rs 542-1-2. In statements II and II A the cost of supervision ~~charges~~ of public works ~~executed during 1885-86 and those~~ is incorrectly shown under Grant I, "Miscellaneous" instead of under "Establishment". In the former statement, moreover, the contributions ~~for~~ to the Medical Store Department and for Cutler's establishment and the expenditure on the Lying in Hospital ~~charges~~ should be shown as sub items under "Hospitals and Dispensaries" and not under distinct major heads. ~~The contribution for the Medical Store Department being the same as that for the Cutler's establishment, it is not understood why there should be separate entries under~~ ~~[illegible]~~. The cost of erecting toll gates shown under Grant IV should be transferred to Grant I (New Works - Mis.)

Marginal note: The nature of the contribution made to the Medical Store distinct from contribution for Cutlers' establishment should be explained.

4. Col. 20 of Statement II A, Part I should ~~have~~ show the estimates for the new works executed

during the year. The works entered under Drainage and Miscellaneous in part II of the ~~Loan~~ statement, being apparently new works, should be shown in Part I. Statement II B should have ~~shown~~ included the fees established employed by ~~Government~~. Salary grants to ~~paid or granted~~ teachers in the local High Schools and the payments from school fees and results grants made to ~~the~~ teachers ~~of the~~ in combined system schools need not be exhibited in this statement.

Loans &c. transactions should be shown in statement V III and the deposit balances ~~(Rs 2613-- 8)~~ shown in the statement included in the note to statement II under liabilities as well as under assets. In statement II the arrears of 1884-85 and those of previous years have been transposed. The ~~amount~~ collections in arrear under House-tax are

The total given in ~~statement~~ column 7 of the first remedy statement is in either case incorrect.

are shown in this statement as Rs 190-4-5 and in statement I as Rs 190-12-5, a discrepancy which should be explained.

~~The totals of Cols 4 and 6~~ of the former statement should be Rs 363-3-1 and not Rs ~~362-2-8~~. The number of boys and girls ~~pupils~~ of school going age ~~under either case~~ and the total expenditure ~~charges~~ incurred on primary and secondary education respectively should have been given in statement V. The latter information should now be furnished and the Special Loans &c. statement submitted through the Board of Revenue without further delay. Appendix A ~~shows~~ gives the number of ex officio members as two, whereas under the present Act there can be only one such member.

5. From paras 41–46 of the report it would appear that

that Rs 4,637 were due to contractors for work done during the year under report, but only Rs 3931 are shown as a liability in the note to statement II. This should be explained. With reference to para 85 it is observed that the amount paid to contr. in excess of collections & on account of the License Tax ~~settled~~ ~~demand~~ should have been ~~[illegible]~~ debited to ~~met from~~ the deposit balance and not ~~from~~ to the Municipal ~~Fund~~. The District surgeon's remarks in regard to the state ~~[illegible]~~ of the dispensary buildings should ~~receive~~ engage the early attention of the Municipal council.

6. ~~In spite of the repeated remarks of Government,~~ the accounts have ~~again~~ been very carelessly prepared, notwithstanding previous orders and comments on the part of Govt. The Government trust that the Municipal Council will now take such steps as are necessary to effect a thorough change ~~all improvement~~ in ~~future~~ this respect.

EGL
4/10

JW

VR
3/10/86

[illegible] ... il hellore.

[1]

PRESS.

Fiscal DEPARTMENT.

G.O. DATED *7th Octr./86*

No. *1027 M.*

First copy sent to Press. *7/10*

Returned for signature. *19/10*

Despatched in print.

[Despatch Abstract.]

Municipal Report.

Reviewing the Nellore — for 1885/86.