0/9 . 5,000—17-13-96.

Revenue (189 /) Department.

MISCELLANEOUS SERIES.

G.O., No. 1312

DATED 5th April 99

[Despatch Abstract.]

Communicating to the Board of Revenue
Proceedings L. & O. Dept: Revising the
Yellow Dr: Board Budget for 1899-1900

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Rev. 1899 Depart.

Government {1899} of Madras.

LOCAL AND MUNICIPAL.

Current No. 2171.

Recd. 28th March } 1899.
Regd. 28th

Enclosures

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G.O., No. 536 L., 9th March 1899.

G.O. misc. No. 1312 4th April 1899
Communicated to the Board of Revenue.

MARCH.

Budget.

Reviewing the Nellore District Board — for 1899–1900.

To 1 The Bd of Rev. (K.19)
2 copy to the Board of Works
DFM 31/3/99
29/3/99

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers:—

From C. M. MULLALY, Esq., President, District Board, Nellore, to the Secretary to Government, Local and Municipal Department, dated 8th December 1898, No. 2001—D.B.

I have the honour to submit herewith the consolidated revised estimate for 1898–99 and the budget estimate for 1899–1900 together with the prescribed statements.

2. The estimates were passed by the District Board at a meeting held on the 5th instant—*vide* copy of resolution enclosed.

REVISED ESTIMATE FOR 1898–99.

Receipts.

3. The actual opening balance of the current year is Rs. 1,71,270 against Rs. 33,770 entered in the budget. The increase of Rs. 1,37,500 is mainly due to short expenditure under Grant 1 and to the variations noted below:—

		RS.
1.	Short expenditure under Grant 1	1,48,595
2.	,, under Grants 2, 3, 4 and 5	5,262
3.	Short net receipts in the actuals of 1897–98	— 11,881
4.	Excess expenditure under "Miscellaneous debt accounts" ..	— 4,474
5.	Decrease in the opening balance	— 2
	Total ..	1,37,500

Item No. 1.—This is due to the causes mentioned in paragraph 35 of the administration report for 1897–98 and in No. 1560—D.B., dated 17th September 1898, read in G.O., Mis. No. 1932 L., dated 12th October 1898.

Items Nos. 2 and 3.—The variations in these cases have been explained in paragraphs 38, 49, 59, 63, 17 and 19 of the administration report for 1897–98.

Item No. 4.—This is an adjusting head.

Item No. 5.—This is due to the adoption of round figures.

4. The receipts of the year are now estimated at Rs. 3,19,730 against the budget estimate of Rs. 3,20,370. The following variations account for the net decrease of Rs. 640:—

		RS.
1.	Increase under land-cess	11,630
2.	,, under house-tax	1,750
3.	,, miscellaneous debt accounts	6,000
4.	,, under other items	2,480
5.	Decrease under some items .. .. —	1,020
6.	Contributions from Provincial funds .. .. —	21,480
	Total .. —	640

Item No. 1.—The increase is due to the large balances outstanding at the beginning of the year owing to short collections in the previous year on account of the unfavourable season as explained in paragraph 17 of the last year's administration report.

Item No. 2.—The increase is due to the revised classification of houses in the unions under the Nellore and the Gudur Taluk Boards and also to the large arrear demand under the Gudur Taluk Board owing to short collections in the previous year as stated in paragraph 19 of that year's administration report.

Item No. 3.—This is an adjusting head and calls for no special remarks.

Item No. 4.—This consists of several minor items of no special importance except (1) a sum of Rs. 174, being the contribution from Provincial funds for the construction of a well in Kotha Vangallu under the Nellore Taluk Board in lieu of the one submerged in the Kanigiri reservoir, (2) a contribution of Rs. 60 promised by the inhabitants of Kanigiri town for the opening of a first form in the school at Kanigiri and (3) an increase of Rs. 470 and Rs. 220, respectively, under "School-fees" and "Contributions from Provincial funds on account of education" owing to the retention of some of the schools proposed to be abolished under the Ongole Taluk Board.

Item No. 5.—The decrease occurs mainly under "Tolls" and is due to the adoption of the actual demand of the current year.

Item No. 6.—This is the figure entered by Government in the budget to cover the deficits with which the District Fund was expected to close and it was subsequently struck out—*vide* G.O., No. 1610 L., dated 29th August 1898. It was not taken to the credit of Local Funds as there was no necessity for doing so—*vide* this office No. 1732—D.B., dated 14th October 1898.

5. The total assets of the year including the opening balance amount to Rupees 4,91,000 against Rs. 3,54,140 entered in the budget.

Expenditure.

6. The expenditure under all grants estimated in the current year's budget aggregates Rs. 3,31,630 which, with subsequent allotments, comes to Rs. 4,33,690 and Rs. 4,33,700 are expected to be spent this year as detailed in statement IX.

7. *Grant 1, New Works—Communications.*—The budget grant of Rs. 1,800 under this head has been enhanced to Rs. 26,059 by subsequent allotments made chiefly (1) for the incomplete works of last year, (2) for payment of bills for works executed in the previous year and (3) for the construction of railway feeder roads. Nearly the whole of this amount is expected to be spent within the year.

8. *Buildings.*—A sum of Rs. 7,000 was provided in the current year's budget for the construction of a choultry at Singarayakonda. The subject is under correspondence with the Sanitary Board, and as the work cannot be undertaken in the current year it was proposed to be surrendered for this year. A sum of Rs. 1,597 was subsequently allotted under this head for the incomplete works of the previous year and the whole amount is expected to be spent within the year.

9. *Miscellaneous Public Improvements.*—No provision was made under this head in the budget, but a sum of Rs. 1,348 was subsequently sanctioned for the incomplete works, &c., of last year and the whole amount is expected to be spent within the year.

10. *Repairs—Communications.*—The budget provision under this head was Rupees 1,48,360 and it has been raised to Rs. 1,96,844 by subsequent allotments made chiefly for the payment of bills for works executed in last year and also by fresh allotments for various minor works. It is hoped that nearly the whole amount will be spent within the year.

11. *Buildings.*—The budget allotment under this head is Rs. 1,480. With subsequent allotments, the total grant comes to Rs. 4,120, of which Rs. 4,060 are expected to be spent within the year. The subsequent allotments were made for the incomplete works of the previous year and for various other minor works.

12. *Miscellaneous Public Improvements.*—The total grant under this head is Rs. 888 and the whole amount is expected to be spent within the year.

13. *Tools and Plant.*—The budget allotment is Rs. 200 and with subsequent allotments it comes to Rs. 5,300. The additional grant was made for the purchase of tools, &c., for carrying out works departmentally especially in the Ongole subdivision where the roads are not in a satisfactory condition.

14. *Contributions to Provincial Funds.*—A sum of Rs. 10,000 is provided under this head for payment to Government on account of charges incurred on famine-relief works as already proposed in this office No. 1732—D.B., dated 14th October 1898. Under G.O., No. 352 L., dated 18th February 1897, all balances at the credit of Local Boards in excess of the working balance of 5 per cent. over the year's receipts should be paid to Government for famine expenditure; but in consideration of the fact that it is not possible to meet the next year's expenditure if the above course is to be followed unless a contribution is provided for from Provincial Funds to cover the deficit with which the Local Funds would close next year, a larger provision has not been made. A further sum of Rs. 15,000 could be provided this year for this purpose were it not for the fact that this amount had to be set apart for plague charges should there be any and for the construction of feeder roads to the Bezwada-Madras State Railway stations which are urgently required as the railway is shortly to be opened for traffic.

15. *Grant 2.*—The expenditure under this grant is estimated to be Rs. 39,480 against the budget and total grants of Rs. 41,510 and Rs. 42,215, respectively. The decrease is mainly due to (1) the provision made for the whole year for the salaries of masters of the primary schools under the Ongole Taluk Board at the enhanced rates in accordance with the scheme laid down in paragraphs 49 to 53 of the current year's budget report, but the enhanced rates were paid only from June 1898, and (2) the payment of salaries at the old rates to the teachers of the schools under the Nellore Taluk Board with reference to G.O., Mis. No. 632 L., dated 1st April 1898, though provision was made for payment at the enhanced rates.

16. *Elementary Schools.*—The Ongole Taluk Board resolved to convert the salary-result schools at Kanigiri, Addanki and Podili into the salary system, to open a first form in the Kanigiri school and to raise the status of other schools. These proposals were approved by the District Board only for the current year and the sanction of Government was applied for in this office No. 1839—D.B., dated 2nd November 1898.

17. *Grant 3.*—The estimated expenditure under this grant is Rs. 82,320 against the budget and total allotments of Rs. 63,780 and Rs. 82,945, respectively. The increase in the total allotment is chiefly due to the large provision made for water-supply works on account of the season and also to the lump sum of Rs. 10,000 provided for plague charges with reference to G.O., No. 2031 L., dated 22nd October 1898.

A sum of Rs. 240 was contributed by the Atmakúru Taluk Board to the Diamond Jubilee Committee for the construction of a jubilee well at Udayagiri at a cost of Rs. 610 as a good drinking-water well is much needed in Udayagiri.

18. *Scavenging Establishment.*—The budget allotment under this head is Rs. 7,050 and it was cut down to Rs. 6,818 as the services of the sweepers in the non-union villages of Virur and Kullur (under the Atmakúru Taluk Board) were dispensed with in accordance with the views expressed by Government in G.O., No. 2474 L., dated 31st December 1897, and as the two additional scavengers proposed for the Union at Indukurpet, the constitution of which was not approved of by the District Board in its Resolution No. 71, dated 27th August 1898, were not entertained.

19. *Contributions to Municipalities.*—A sum of Rs. 7,460 is provided as contribution under this head against the budget estimate of Rs. 7,100 and the increase of Rs. 360 is due to the payment of three-fourths of the charges of the Municipal hospital at Ongole instead of two-thirds as before—*vide* G.O., Mis. No. 2244 L., dated 22nd November 1898.

20. *Grants 4 and 5.*—The main alterations are (1) a reduction of Rs. 160 in the choultry establishment owing to the non-entertainment of the sanctioned establishment for the choultries at Velagapudi (Singarayakonda) and Karedu for reasons given in paragraph 59 of the last year's administration report, (2) the non-utilization of Rs. 300 for feeding travellers as the choultry at Singarayakonda has not yet been constructed, (3) a decrease of Rs. 670 under "Lighting charges" with reference to G.O., No. 1610 L., dated 29th August 1898, (4) a saving of Rs. 68 under water

pandals, (5) a decrease of Rs. 90 in the amount paid for work done at the Government Press, the figure in the revised estimate being based on the actuals of the previous year, (6) a decrease of Rs. 150 under "Audit establishment," the figure being based on the actuals of the previous year, (7) savings owing to the non-opening of the union at Indukurpet, and (8) a decrease of Rs. 5,000 in the total allotment against VI Miscellaneous, (*c*) Local Boards' office establishment with reference to G.O., No. 1610 L., dated 29th August 1898, and this office No. 1732-D.B., dated 14th October 1898.

21. Deducting the total expenditure of Rs. 4,33,700 from the gross receipts of Rs. 4,91,000, there remains a closing balance of Rs. 57,300, * of which Rupees 7,050 appertain to Union and Rs. 12,810 to Endowment funds. The net balance available for general purposes is therefore Rs. 37,440.

	Rs.
* District	1,970
Taluk	55,330
Total ..	57,300

22. Owing to the making of large provisions for plague charges and contributions to Government for famine works from the District Fund, the District Board closes with only a balance of Rs. 1,970 as shown above. In order to meet the requirements of the District Board next year, it is proposed to allow the Taluk Boards only such balances as will be necessary for them to meet their expenditure and to keep a working balance of 5 per cent. of their actual receipts and withdraw the rest (Rupees 21,500 †) to the District Board under article 104 of the Local Fund Code. If this is done, the closing balance of the District and Taluk Boards will be Rupees 23,470 and Rs. 33,830 which will be carried forward as the opening balances of the next year. I request that, in the circumstances stated, Government will be pleased to accord its sanction for the withdrawal of the amount to the credit of the District Funds.

	Rs.
‡ Nellore	13,500
Ongole	6,000
Gudur	1,000
Atmakúru	1,000
Total ..	21,500

Budget Estimate for 1899–1900.

Receipts.

23. Excluding the opening balance (Rs. 57,300), the actual receipts are estimated at Rs. 2,98,540 against the budget and revised estimates of Rs. 3,20,370 and Rs. 3,19,730, respectively. The decrease under the revised estimate occurs mainly under land-cess, tolls, school-fees and contributions from Provincial Funds on account of education and is due to the causes which will be given later on.

24. *Land-cess.*—The demand for 1899–1900 is Rs. 2,58,408, of which Rupees 2,56,400 or 99 per cent. of the demand are expected to be collected within the year. The decrease under the revised estimate is due to the reason given in paragraph 4 *supra*. Owing to the favourable state of the season, the collections are expected to be far better in the current year and hence the less arrear demand of next year as compared with that of the current year.

25. *Tolls.*—The figure as per revised estimate is Rs. 10,180. By the opening of the Bezwada-Madras State Railway, the toll-gates at Tada and Razupallem and the Municipal gates of Nellore and Ongole towns will be much affected and the income of the Board consequently reduced. A sum of Rs. 7,500 is therefore provided under this head for next year.

26. *House-tax.*—The net decrease of Rs. 370 under the revised estimate is due to the large arrear demand of 1898–99 and the opening of a new union at Tangatur under the Ongole Taluk Board where it is proposed to levy the tax at three-fourths of the maximum rates as is the case in some of the unions in this district.

27. *School-fees.*—The decrease of Rs. 550 under the revised estimate is due to the abolition of schools whose attendance is less than 35 pupils—*vide* paragraphs 49–53 of the current year's budget report.

28. *Private Scavenging Fees.*—The private scavenging system is not in force in this district, but fees received for cleaning the latrines attached to the Sub-Jails at Addanki and Kanigiri are shown under this head. They were hitherto shown under "Medical—Miscellaneous."

29. *Rents, &c., of Fisheries.*—The current year's budget figure (Rs. 4,230) is repeated for next year.

30. *Income from Miscellaneous Endowed Institutions.*—The increase of Rs. 30 over the revised estimate is due to the expected collections as taram assessments of charitable inams which have already been and are yet to be transferred to Taluk Boards in the course of next year.

31. *Rents.*—A sum of Rs. 100 is provided under this head and this represents the rent on the choultry at Kanigiri where the District Munsif's Court is at present located.

32. *Contributions from Provincial Funds.*—A sum of Rs. 4,660 is provided under this head against the revised estimate of Rs. 4,030 and the net increase of Rs. 630 is due to the expected receipts for hospitals with reference to G.O., No. 454 L., dated 11th March 1898, and the reason given in paragraph 27 *supra*.

33. *Allotments from District to Taluk and Taluk to District Funds.*—The current year's budget and revised estimates provide for a contribution of Rs. 7,000 to Taluk Boards from the District Fund, but no such contribution is provided for next year as Taluk Boards have sufficient funds to meet their expenditure and keep also the minimum balance of 5 per cent. on the year's receipts. The Nellore Taluk Board has over and above its requirements a balance of Rs. 8,000, and it is proposed to withdraw it to the District Board under article 104 of the Local Fund Code as a large provision of Rs. 26,000 has to be made from the District Funds for plague charges in the next year as will appear from grant 3. I request that Government will be pleased to accord the necessary sanction for the withdrawal of the amount to the credit of the District Fund.

34. The total assets including the opening balance come up to Rs. 3,55,840.

EXPENDITURE.

35. *Grant 1, New Works—Communications.*—Statement III-A furnishes details of the works under this head. The amount provided is Rs. 14,050, of which a sum of Rs. 10,000 relates to the construction of feeder roads to the Bezwada-Madras State Railway stations.

36. *Buildings.*—A sum of Rs. 7,650 is provided under this head for the construction of choultries at Singarayakonda and Kota. The provision for the former was made in the current year's budget also, but for reasons given in paragraph 7 *supra*, the work was not taken up in the current year and provision is repeated for next year.

37. *Repairs—Communications.*—The provision made under this head amounts to Rs. 1,21,990, of which Rs. 66,210 appertain to the District and Rs. 55,780 to Taluk Funds. The proportion of expenditure to the income from land-cess and tolls is a little above 50 per cent. which is the minimum prescribed by Government.

38. With a view to curtail the expenditure as far as possible in next year as already stated in this office No. 1732—D.B., dated 14th October 1898, the maintenance allotments of the undermentioned roads have been reduced as shown below:—

Number.	Name of road.	Number of miles.	Existing rate.	Reduced rate.
			Rs.	Rs.
1	Maintenance of the Great Northern road, Kávali	17	150	100
2	Do. do. do. Kandukur	24	200	125
3	Do. do. do. Ongole	39	250	150
4	Do. of the Nellore-Someswaram road	40	100	80
5	Do. of the Kávali-Kaligiri road	20	125	100
6	Do. of the Kandukur-Gudlur-Thettu road	16	150	100
7	Do. of the Nayudupeta-Dugarazapatam road	12	100	50
8	Do. of the Nayudupeta-Venkatagiri road	6 23	200 50	100 20

The reduction in the case of Nos. 1—3 is made in consideration of the fact that the traffic on this road will much decrease after the Bezwada-Madras State line is opened. The grants for the Nellore, Gudur and Sulurpett sections of the great northern road have, however, not been reduced owing to the bad condition of the road in these parts. The reductions in the case of items Nos. 4–8 have been made for want of funds and the reduced allotments will suffice for the present.

39. The Ongole-Kottapatam road, which was formerly under the Ongole Taluk Board, was transferred to the District Board in 1897–98 as it was in very bad order and as a large amount had to be spent on it. An estimate for Rs. 20,700 for the special repairs of this road was sanctioned last year and the whole allotment sanctioned for the current year is expected to be spent within the year. It is believed that the road will be put in proper order before the close of the year, and it is therefore proposed to retransfer the road to the Taluk Board which has the necessary funds to maintain it. A sum of Rs. 1,500 is provided for the maintenance of this road in the next year.

40. As regards the Nellore-Krishnapatam road, an allotment of nearly Rs. 10,000 has been surrendered for the current year (*vide* this office No. 1863-D.B., dated 10th November 1898), but as it is very desirable to put this road in fair order a sum of Rs. 5,000 is provided for next year.

41. *Buildings and Miscellaneous Public Improvements.*—A sum of Rs. 1,200 is provided under each of these heads as shown in Statement III-B.

42. *Engineering Establishment.*—The current year's provision of Rs. 28,000 is repeated for next year. In allowing this provision the District Board has resolved to retain the services of Mr. E. A. Barren, District Board Engineer, for a further period of two years on the same salary. I consider that this is very desirable in the interests of the District Board, and I beg to invite the attention of Government on the subject to my letter No. 2000-D.B., dated 8th December 1898.

43. The cost of the Local Fund Engineering establishment and contingencies comes to Rs. 31,000 and its proportion to the total outlay on works is 21 per cent., *i.e.*, 1 per cent. more than the prescribed limit which is due to the curtailment of allotments.

44. *Tools and Plant.*—The current year's budget figure with an increase of Rs. 50 is provided under this head.

45. *Contributions to Provincial Funds.*—In this office No. 1732-D.B., dated 14th October 1898, it was stated that as large a contribution as possible would be provided in 1899–1900 for famine works, but owing to the large provision of Rs. 36,000 made for plague charges and for the construction of railway feeder roads which are most urgently required, it is not possible to make any provision under this head in spite of the large reductions made under Grants 1 and 2 unless some further reductions are made in the former grant. The state of the roads in this district has already been brought to the notice of Government and it is not desirable to still further cut down any of the allotments now made.

46. It may, however, be stated that the total amount payable to Government on account of famine works comes to about Rs. 40,000, of which Rs. 10,000 have been provided in the current year. The remaining could easily be paid next year were it not for the reason given above. In case the allotment of Rs. 10,000 provided in the current year for plague charges is to lapse, this amount will be paid to Government in the beginning of next year and the remaining Rs. 20,000 will be paid whenever funds are available. It will be seen from Statement I-B that after providing for the requirements of next year, the closing balance is expected to be Rs. 16,130, which is a little above the prescribed minimum of 5 per cent. on the year's receipts.

47. *Grant 2.*—The expenditure under this grant is expected to be Rs. 33,250 against the budget and revised estimates of Rs. 41,510 and Rs. 39,480, respectively. The decrease under the revised estimate is mainly due to the proposed abolition of the primary schools whose attendance is less than 35 pupils as will be explained later on.

48. *Inspection.*—There are no changes and the current year's provision (Rupees 4,570) is repeated.

49. *Lower Secondary Schools.*—A sum of Rs. 3,440 is provided under this head against the revised estimate of Rs. 3,600 and the decrease of Rs. 160 is the net result of the following variations :—

		Rs.
1.	Decrease in the salaries of masters	50
2.	Decrease under miscellaneous	120
3.	Increase under servants	10
	Total ..	160

The decrease in the first item is only nominal. The late headmaster of the Kandukur school was allowed a personal allowance of Rs. 4-8-0 a month and as he is not now in service, there is a saving of Rs. 50.

Item No. 3.—The Gudur Taluk Board sanctioned the entertainment of a toti on Re. 1 for the latrine attached to the Gudur school and the District Board approved of it. The Taluk Board President remarks that the school is liable to be not recognized by the Educational officers if the latrine is not kept clean.

50. *Elementary Schools—Salary System.*—As already stated in paragraph 16 *supra*, the Ongole Taluk Board converted the salary-result schools at Kanigiri, Addanki and Podili into salary system and the District Board approved of the proposal only for the current year. These schools will be converted next year into salary-result schools as is the case in the whole district. There will thus be no schools on salary system in the next year.

51. *Salary-result System.*—Statement IV gives details of the charges of these schools. A sum of Rs. 15,980 is provided for them against the current year's budget estimate of Rs. 24,120, and the decrease is due to the proposed abolition of 14, 20 and 5 schools under Ongole, Gudur and Atmakúru Taluk Boards, respectively, besides the 25 schools closed in the current year under the Nellore Taluk Board. The main object in suggesting the abolition of all badly-attended schools was to maintain good schools, though few, and to increase their staff and status (*vide* paragraphs 49-53 of the current year's budget report), but Government sanctioned the abolition of the schools but not the increases for the other schools to be retained owing to want of funds (*vide* G.O., Mis. No. 632 L., dated 1st April 1898).

52. As it is not desirable to have schools with a small attendance, it is proposed to retain only those schools which satisfy the requirements laid down in the new scheme under reference and abolish the rest. At the same time, it is quite essential that the status of other schools should also be raised in the manner therein suggested, but this requires an additional allotment of nearly Rs. 13,000. Owing to want of funds and keeping in view the order of Government that adequate provision should be made for plague charges, the District Board has not thought it fit to raise the expenditure under schools for the present, and has therefore resolved to allow the existing rates of salaries to the teachers of schools to be retained as ordered by Government in the case of schools under the Nellore Taluk Board.

53. *Other Schools.*—The amount provided under this head is Rs. 2,590 as entered in the current year's budget.

54. *Grants-in-aid.*—The currrent year's budget figures (Rs. 6,640) are repeated.

55. *Grant 3.*—The expenditure under this grant is estimated at Rs. 90,340 against the budget and the revised estimates of Rs. 63,780 and Rs. 82,320, respectively. The increase is mainly due to the provision made on account of the plague charges.

The current year's budget provides for the maintenance of a dispensary at Sulurpet which, however, was ordered to be closed (*vide* G.O., Mis. No. 1852 L., dated 3rd October 1898). Accordingly, no provision is made for this dispensary, but provision is made for the dispensary at Krishnapatam in its stead as shown in Statement V. The Surgeon-General's recommendations under this grant have been adopted.

56. *Medical Subordinates.*—A sum of Rs. 12,100 is provided under this head against the budget and revised estimates of Rs. 10,700 and Rs. 11,000. There are no alterations under this head, but the increase is due to making provision for the full pay and allowances under G.O., No. 454 L., dated 11th March 1898.

57. *Clerks and Servants.*—A sum of Rs. 2,620 is provided under this head against the budget and revised estimates of Rs. 2,540 and Rs. 2,580, respectively, and the increase of Rs. 80 over the budget estimate is the net result of the following variations :—

		Rs.
(1)	Entertainment of a toti on Rs. 4 a month for the latrine attached to the school and hospital at Kavali	+ 48
(2)	Savings by dispensing with the services of the sweeper at the Rapur dispensary	— 12
(3)	Increment of Rs. 3 to the compounder of the Nayudupet hospital	+ 32
	Total ..	76

58. *Midwives.*—A sum of Rs. 2,190 is provided under this head against the budget estimate of Rs. 2,290 and the decrease is chiefly due to making no provision for a midwife at Sriharikóta and not allowing the increase of Re. 1 to the midwife at Kota as provided for in the current year's budget.

59. *Medicines and Surgical Instruments.*—A sum of Rs. 6,730 is provided under this head against the budget and revised estimates of Rs. 6,500 and Rs. 6,460, respectively, and the increase occurs under the Gudur Taluk Board.

60. *Supplies.*—A sum of Rs. 320 is provided under this head against the revised estimate of Rs. 260 and the increase mainly occurs under the Gudur Taluk Board.

61. *Medical Pupils.*—A sum of Rs. 300 is provided under this head, as in the current year, for payment of the female apothecary scholarship of Rs. 25 a month to Miss L. Kanakayya.

62. *Grants to Municipalities.*—A sum of Rs. 7,200 is provided under this head against the budget estimate of Rs. 7,100 and the increase is due to the reason given in paragraph 19 *supra*.

63. *Vaccination.*—The current year's revised estimate figure (Rs. 11,430) is adopted for next year.

64. *Improvement of water-supply.*—A sum of Rs. 5,090 is provided under this head against the budget and revised estimates of Rs. 5,460 and Rs. 14,570, respectively, of the current year. The large increase in the revised estimate is due to absence of rains in the first half of the current year. The figures advised by Taluk Boards have been adopted for next year under this head. Statement VI gives particulars of the several works.

65. *Improvement of village-sites.*—The Taluk Boards' figure of Rs. 1,820 is adopted against the budget and revised estimates of Rs. 1,910 and Rs. 1,280, respectively, of the current year.

66. *Scavenging Establishment.*—A sum of Rs. 6,890 is provided under this head against the budget and revised estimates of Rs. 7,050 and Rs. 6,820 respectively. The increase over the revised estimate is the net result of the following variations :—

(1) Increase of five scavengers in the unions under the Nellore Taluk Board.
(2) Entertainment of three scavengers in the newly proposed union at Tangatur.
(3) Decrease of five scavengers in the unions under the Gudur Taluk Board.
(4) Decrease of four scavengers in the non-union villages under the Atmakúru Taluk Board.

67. *Other Sanitary Outlay.*—A sum of Rs. 1,160 is provided under this head against the budget and revised estimates of Rs. 1,050 and Rs. 400 respectively. The figures advised by Taluk Boards have been adopted with a variation of Rs. 100 under the Ongole Taluk Board and the amount chiefly relates to the supply of dust-bins, &c.

68. *Expenses in connection with Bubonic Plague.*—Having regard to the probability of plague breaking out next year and in view of the fact that almost all the surrounding districts have been already brought under observation, a sum of Rupees 26,000 is provided under this head to meet the requirements. If the district were to be placed under observation, frontier inspection will have to be provided for at more than a dozen stations in the district, but, forthe present, provision is made for eight hospital assistants with a suitable staff.

69. *Contributions to Provincial Services for Sanitary inspection.*—A sum of Rs. 950 is provided under this head with reference to the actuals of 1897–98.

70. *Grant 4.*—A sum of Rs. 4,370 is provided against the budget and revised estimates of Rs. 5,660 and Rs. 4,380, respectively, of the current year. The net decrease of Rs. 10 under the revised estimate is due to (1) repeating the current year's provision for the choultry establishments at Karedu and Singarayakonda and for feeding travellers at the latter, (2) a net increase of Rs. 40 in the contingencies of choultries, (3) a decrease of Rs. 670 under Lighting charges, as no provision is made under this head for want of funds and with reference to G.O., No. 1610 L., dated 29th August 1898, (4) an increase of Rs. 160 under Water sheds and (5) an increase of Rs. 10 under Miscellaneous endowed institutions.

71. *Grant 5.*—The expenditure under this grant amounts to Rs. 24,200 against the budget and revised estimate of Rs. 28,750 and Rs. 23,720, respectively, for the current year. The net increase of Rs. 480 over the revised estimate is mainly due to (1) the proposed entertainment of permanent bill collectors only in unions where the house-tax collections exceed Rs. 1,000, (2) the entertainment of the establishment for the proposed union at Tangatur, (3) provision of Rs. 1,300 for printing work done at press selected by the Accountant-General for account forms, (4) decrease of Rs. 1,050 under Printing charges as the necessary provision was made under No. (3), (5) increase of Rs. 50 under the "Law charges," (6) increase of Rs. 70 and Rs. 60 under (*a*) (x) Miscellaneous and (vii) Travelling allowances to non-official members, (7) decrease of Rs. 100 under "Establishment in the Collector's office," and (8) small variations in other items.

72. The following books and periodicals are proposed to be purchased next year:—

District Board.

(1) "Indian Medical Gazette."
(2) "Journal of Education."

73. *Closing balance.*—Deducting the total expenditure (Rs. 3,31,540) from the gross receipts of Rs. 3,55,840, there remains a closing balance of Rs. 24,300 which is distributed as follows:—

—	District.	Taluk.	Total.
	Rs.	Rs.	Rs.
Balance	5,960	18,340	24,300
Deduct union funds	..	3,440	3,440
Endowment funds	..	4,730	4,730
Net balance available for general purposes	5,960	10,170	16,130

The net balance is a little above the prescribed minimum of 5 per cent. of the receipts of the year.

74. The map required by article 100 of the Local Fund Code is enclosed.

From the President, District Board, Nellore, dated 19th December 1898, No. 2060-D.B.

ABSTRACT.—Submitting a proposition statement for the additions to and alterations in the establishments proposed in the budget for 1899–1900.

From C. M. MULLALY, Esq., President, District Board, Nellore, to the Secretary to Government, Local and Municipal Department, dated 6th January 1899, No. 10-D.B.

Adverting to Government Memorandum, No. 1418, dated 20th December 1898, I have the honour to submit herewith a copy of the District Board's resolution, No. 126, dated 5th January 1899, sanctioning the payment in 1899–1900 of the amount (Rs. 18,772) required for the survey and classification of the inam villages in the district on the understanding that a proportionate contribution will be levied from the Proprietary Estates Village Service fund when it comes into existence.

2. To meet the sum in question, the Board has resolved to strike out the allotments of Rs. 7,500 and Rs. 5,000 provided in next year's budget under the District Board for the repairs to the various masonry works and repairs to the Nellore–Krishnápatnam road respectively which can be postponed for the present. The remaining (Rs. 6,272) can be met from the next year's balance which will be increased by the current year's savings (Rs. 6,000) in the proposed contribution to Provincial funds for famine works.

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., LL.D., Director of Public Instruction, to the Secretary to Government, Local and Municipal Department, dated Madras, 10th January 1899, No. 328.

I have the honour to submit the following remarks on the educational portion of the budget estimate of the Nellore District Board for 1899–1900.

2. *Receipts.*—No information is given in the extracts from statement I-A received from the President regarding the income from land-cess and the amount of contribution from Provincial funds.

3. *Charges.*—The District Board proposes to reduce the expenditure on Board elementary salary-result schools by over Rs. 8,000 by abolishing as many as 38 schools under the several Taluk Boards, and to utilize the savings towards plague charges. While I recognize the fact that measures against plague are more immediately imperative than measures to promote education, I consider that the interests of primary education in such a backward district as Nellore require that the allotment for fixed and result grants should be raised to at least Rs. 9,500 with reference to the actuals of 1897–98. If this is not possible at present, I would strongly recommend that distinct orders be issued to the effect that in case the provision under plague charges should lapse about the end of the year, the amount shall be utilized for *educational*, and not for any other, purpose.

From Surgeon-General C. SIBTHORPE, C.B., F.R.C.P.I., Surgeon-General with the Government of Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 12th January 1899, No. 28.

I have the honour to state that the provision made in Grant 3 of the budget estimate of the District Board, Nellore, for the maintenance of the hospitals and dispensaries for the year 1899–1900 is adequate and calls for no further remarks.

From Lieutenant-Colonel W. G. KING., M.B., C.M., D.P.H., I.M.S., Sanitary Commissioner for Madras, to the Secretary to Government, Local and Municipal Department, dated Madras, 28th February 1899, No. 693-S.

I have the honour to offer the following remarks on the Nellore District Board budget for 1899–1900:—

(1) The vaccinal grant is sufficient and calls for no special notice.

(2) The proposed sanitary outlay is less than that for the current year and is much below requirements. None of the suggestions made in reviewing previous budgets for improving sanitation has engaged the attention of the Board.

(3) No copy of statement I-A and no extracts from statements III-A and B have accompanied the budget.

From the President, District Board, Nellore, dated 14th October 1898, No. 1732.

From the President, District Board, Nellore, dated 10th November 1898, No. 1863.

From the President, District Board, Nellore, dated 15th November 1898, No. 1887.

Order—No. 536 L., dated 9th March 1899.

The estimated Local Fund receipts and charges of the Nellore district for 1899–1900, as passed by Government, are compared below with the budget and revised estimates for 1898–99 and the actuals of 1897–98 :—

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.			
				District fund.	Taluk funds.	Union funds.	Total.
Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Balance	1,82,794	1,71,270	1,67,270	25,940	26,780	7,050	59,770
Rates and Taxes—							
Cess on Land	2,46,238	2,55,890	2,67,520	1,28,200	1,28,200	..	2,56,400
House-tax	11,776	13,940	15,690	..	..	15,320	15,320
Tolls	11,784	11,200	10,180	7,500	..	..	7,500
Education—							
School-fees	6,300	5,130	5,600	..	5,050	..	5,050
Other Items	19	10	80	..	10	..	10
Medical, Vaccination and Sanitation—							
Other Items	242	170	380	..	70	150	220
Interest—							
On Arrears of Revenue	6	20	20	10	10	..	20
Miscellaneous—							
Contributions	104	60	60	60	..	..	60
Choultry Rents	1,013	1,390	1,430	..	1,390	..	1,390
Ferry Rents	2	..	..	20	..	..	20
Other Items	6,534	6,510	7,230	200	5,150	1,270	6,620
Public Works	3,438	760	1,510	450	820	..	1,270
Contributions from Provincial Funds—							
Education	2,516	3,810	4,030	..	3,460	..	3,460
Hospitals and Dispensaries	..	..	..	..	1,200	..	1,200
Allotment from the Taluk Funds	..	..	..	8,000	..	..	..
Miscellaneous Debt Accounts	6,413	..	6,000	..	..	..	..
Total	4,79,179	4,70,160	4,87,000	1,70,380	1,72,140	23,790	3,58,310
Charges.							
Grant 1—							
New Works—							
Communications	11,141	..	25,910	5,000	..	2,200	7,200
Buildings	4,122	7,000	1,600	..	7,650	..	7,650
Miscellaneous Public Improvements	1,059	..	1,350	..	..	..	..
Repairs—							
Communications	1,11,053	1,46,250	1,96,090	54,310	52,300	3,480	1,10,090
Buildings	1,414	1,480	4,060	300	900	..	1,200
Miscellaneous Public Improvements	401	600	890	1,200	..	..	1,200
Establishment	28,691	32,490	32,490	15,200	17,240	..	32,440
Tools and Plant	674	200	5,300	50	200	..	250
Miscellaneous	..	..	110	..	..	..	..
Contribution to Provincial Funds on account of the survey of inam villages	..	..	..	18,770	..	..	18,770
Other Contributions	4,000	69,240	..	..	..	..	..
Lump allotment for works	..	57,550	..	..	..	..	..
Total	1,62,555	3,14,810	2,67,800	94,830	78,290	5,680	1,78,800
Grant 2—							
Inspection	4,695	4,570	4,570	..	4,570	..	4,570
Secondary Schools—							
Salary System	3,026	2,940	3,010	..	2,840	..	2,840
Salary-result System	625	590	590	..	600	..	600
Elementary Schools—							
Salary System	..	..	1,790	..	..	..	..
Salary-result System	28,787	24,120	21,030	..	15,980	..	15,980
Training, &c., Schools	2,202	2,590	1,790	2,590	..	..	2,590
Grant-in-aid Schools—							
Salary Grants	83	80	80	..	80	..	80
Fixed and Result Grants	9,705	4,170	6,410	..	6,370	..	6,370
Miscellaneous	643	190	190	..	190	..	190
Lump allotment on account of the Ongole Taluk Board	..	2,200	..	..	..	..	..
Miscellaneous	28	60	20	30	..	..	30
Total	49,794	41,510	39,480	2,620	30,630	..	33,250

—	Actuals, 1897–98.	Budget estimate, 1898–99.	Revised estimate, 1898–99.	Budget estimate, 1899–1900.			
				District fund.	Taluk funds.	Union funds.	Total.
Charges—cont.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant 3—							
Hospitals and Dispensaries	29,513	34,150	35,660	8,400	27,530	..	35,930
Vaccination	11,884	11,430	11,430	11,430	..	..	11,430
Sanitation	20,510	15,900	23,490	..	4,060	11,370	15,430
Epidemic Charges	1,052	330	600	15,000	450	..	15,450
Contribution to other District Boards on account of Plague Charges	..	..	12,930	16,980	..	..	16,980
Other Contributions	949	970	1,210	950	..	..	950
Unforeseen Charges	..	1,000	530	..	..	..	..
Total	63,908	63,780	85,850	52,760	32,040	11,370	96,170
Grant 4—							
Choultries	1,361	1,970	1,420	..	1,910	..	1,910
Miscellaneous	3,471	3,020	2,960	..	2,460	..	2,460
Total	4,832	4,990	4,380	..	4,370	..	4,370
Grant 5—							
Establishments, &c.	23,655	23,610	23,540	14,220	6,530	3,300	24,050
Refunds	189	140	180	100	50	..	150
Total	23,844	23,750	23,720	14,320	6,580	3,300	24,200
Allotment to the District Fund	..	..	..	..	8,000	..	..
Miscellaneous Debt Accounts	6,974	..	6,000	..	..	..	..
Grand Total	3,11,907	4,48,840	4,27,230	1,64,530	1,59,910	20,350	3,86,790
Balance	1,67,272	21,320	59,770	5,850	12,230	3,440	21,520
Deduct—							
Balance under Union Funds	5,503	1,730	7,050	..	..	3,440	3,440
„ Endowments	12,625	5,290	12,810	..	4,730	..	4,730
Net balance available for general purposes	1,49,144	14,300	39,910	5,850	7,500	..	13,350

Revised Estimate for 1898–99.

2. The receipts and charges are now estimated at Rs. 3,19,730 and Rs. 4,23,700, respectively, against Rs. 2,98,890 and Rs. 4,48,840 in the sanctioned budget. The increase in the receipts appears chiefly under cess on land, house-tax and miscellaneous debt accounts, while a decrease in the charges occurs mainly under Grant 1 and is partly counterbalanced by an increase under Grant 3. The abolition of the scavenging establishments attached to the villages of Virur and Kullur, referred to in paragraph 18 of the President's first letter, is sanctioned. The allotment for plague expenditure will be raised from Rs. 10,000 to Rs. 13,530 with reference to G.O., No. 130, Financial, dated 21st January 1899, communicated with G.O., No. 273 L., dated 7th February 1899. The proposal of the District Board to withdraw Rupees 21,500 from the Taluk funds is approved. The balance to be carried forward to the ensuing year's budget will be Rs. 59,770—Rs. 25,940 under the District fund and Rs. 33,830 under Taluk funds.

Budget Estimate for 1899–1900.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 2,98,540 against Rs. 3,19,730 in the revised estimate, the decrease occurring chiefly under cess on land, tolls and miscellaneous debt accounts. The proposal of the District Board to withdraw Rs. 8,000 from the Nellore Taluk fund is sanctioned.

4. *Charges.*—(1) The probable charges are put down at Rs. 3,31,540 against Rs. 4,27,230 in the revised estimate, the decrease appearing mainly under Grants 1 and 2 and miscellaneous debt accounts and being partly counterbalanced by an increase under Grant 3.

(2) *Grant 1.*—In order to provide funds for plague expenditure, the allotment for the construction of railway feeder roads will be reduced from Rs. 10,000 to Rupees 5,000, and that for re-constructing the bridge on the Ollappalem-Vemulapad road will be struck out. None of the new works provided for in the budget should be undertaken until the plans and estimates have been sanctioned by competent authority.

The allotment for Repairs—Communications will be reduced from Rs. 1,22,590 to Rs. 1,10,090 with reference to the President's third letter read above. The provision for communications will thus be only 86 per cent. of the minimum prescribed by Government. With reference to the President's third letter, a sum of Rs. 18,770 will be provided for the survey and classification of inam villages. The question whether the Proprietary Estates Village Service Fund will benefit by the proposed survey is under consideration and if it is decided in the affirmative, a proportionate contribution will be made from that source.

(3) *Grant 2.*—The additions to and alterations in the educational establishments referred to in paragraphs 49 to 52 of the President's first letter and shown in the proposition statement submitted with his second letter, are sanctioned. The President's attention is drawn to the omission pointed out by the Director of Public Instruction in paragraph 2 of his letter, and his suggestion in paragraph 3 that the savings under the allotment for plague expenditure should be spent on education will be referred to the Local Boards for consideration and report.

(4) *Grant 3.*—The abolition of the posts of sweeper at the Rapur dispensary and of the midwife at Srîharikóta, proposed in paragraphs 57 and 58 of the President's first letter, is sanctioned, but the proposal to entertain a toti on Rs. 4 for the school and hospital at Kávali cannot be approved for want of funds. The President's attention is drawn to the omission pointed out by the Sanitary Commissioner in clause (3) of his letter, and his remarks in clause (2) will be referred to the Local Boards for consideration when funds permit. The provision for plague expenditure will be raised from Rs. 26,000 to Rs. 31,980 with reference to G.O., No. 1259, Financial, dated 28th December 1898, communicated with G.O., No. 44 L., dated 11th January 1899.

5. *Balance.*—The budget as revised by Government closes with a balance of Rs. 21,520, of which Rs. 3,440 appertain to unions and Rs. 4,730 to endowed institutions, leaving Rs. 13,350 or 5 per cent. of the receipts available for general purposes.

(True Extract.)

A Ridgington

for *Secretary to Government.*

To the President, District Board, Nellore.
" Chairman, Municipal Council, Nellore.
" " " Ongole.
" Collector of Nellore.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Board.
" Sanitary Commissioner.
" Sanitary Engineer.
" Public Works Department.
" Financial Department.
" Revenue "
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Exd. P. Seetharam.

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