M.R.O. 1—77,006—8-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	1169	Press / Mis.
142-143		142-143
Dated	16-7-	1874.

14/15

Not to be folded or roughly handled

No. 142. Read the following Proceedings of the Board of Revenue, dated 24th June 1874, No. 1552:—

Read letters from the President of the Local Fund Boards, Nellore Circle, dated 16th May, 31st May and 24th November 1873, Nos. 476, 495 and 1,022.

THE Local Fund Report of the Nellore Circle for 1872-73 will be submitted to Government.

2. RECEIPTS.—The assets according to the President and Accountant-General, were as follows:—

	President.	Accountant-General.
	RS.	RS.
Opening balance...	36,066	31,458
Actual receipts	3,06,268	3,08,518
Total...	3,42,334	3,39,976

3. The difference in actual receipts is owing to the Accountant-General having credited Rupees 2,456 more than the President as Public Works receipts, and nothing or Rupees 206 less as Cash Recoveries.

4. The actual receipts of the year (President's figures) compared with those of the previous year (1871-72) show an increase of Rupees 1,16,405. The items which increased in 1872-73 were Provincial grant for schools (Rupees 1,451), Fish rent (Rupees 162), Road and Land Cess (Rupees 1,20,424), House-tax Rupees 3,583 (nothing was collected in 1871-72) School fees Rupees 218 (nothing collected in 1871-72) Educational receipts (Rupees 214) and Miscellaneous receipts (Rupees 564). The sale of School books realized Rupees 522 and fees in Travellers' bungalows* (14 were in use) transferred during the year, Rupees 829. On the other hand, the Provincial grant for roads was reduced by Rs. 6,830, the Surplus Pound Fund was less by Rupees 4,000, Tolls by Rupees 660, and Dispensary receipts by Rupees 72.

* 1. Sulurpett.
2. Gudur.
3. Nellore.
4. Lingarayakonda.
5. Ongole.
6. Arambaka.
7. Nellaballi.
8. Kanali.
9. Ojili.
10. Venkatachellam's Chuttrum.
11. Ramayapatnam.
12. Tangutoor.
13. Velampalli.
14. Addanki.
15. Dugarazapatam.

G. O., Financial Department, dated 8th April 1872, No. 483.

5. The increase in the Provincial grant for schools was the result of the transfer to the Local Fund Board, during the year, of the three middle class schools at Venkatagiri, Naidupet, and Kandukur.

G. O, Financial Department, dated 6th April 1872, No. 469.
G. O., Financial Department, dated 20th December 1872, No. 1,714.

6. The Road and Land Cess increased owing to the collection of arrears and the more punctual realization of current dues.

7. The House-tax which was collected in sixteen out of the thirty-six Unions established in the Circle, included a portion of the arrears of 1871-72. Large arrears appertaining to both years remained to be collected at the close of 1872-73.

8. School fees were realized in the Kavali, Naidupet and Venkatagiri Unions.

G. O., Financial Department, dated 24th January 1872, No. 90.

9. The Provincial grant for roads was reduced in the order noted in the margin.

10. Tolls were collected at the bar on the Pennair Anikat at the rates allowed in the Local Fund Act. These rates being lower than those previously in force, the collections show a decrease compared with those of 1871-72 notwithstanding that they included Rupees 93 of arrears of the previous year.

11. A moiety of the Surplus Pound Fund collections was transferred to the Government Experimental Farms and the other moiety to the Local Fund. In 1871-72 the whole surplus was transferred to the Local Fund.

12. Expenditure Grant I. Public Works.—According to the Books of this Office, the total allotment sanctioned for Public Works was Rupees 2,99,852 distributed as follows :—

		Rs.	Rs.
New Works ...	Communications by Public Works Department.	1,87,177	
	Educational by Other Agency	30	
	Sanitary and Miscellaneous by Public Works Department	14,927	
	Do. by Other Agency	58	
			2,02,192
Repairs ...	Communications by Public Works Department.	88,650	
	Educational by do. ...	1,205	
	Sanitary and Miscellaneous by do. ...	1,005	
	Do. by Other Agency	6,800	
			97,660
	Total ..		9,29,852

13. The actual expenditure was—

		President.	Accountant-General.	Controller.
		Rs.	Rs.	Rs.
New Works	Communications, by Public Works Department	1,03,019	1,03,019	1,03,019
	Do. by Other Agency	...	187	187
	Educational do.	30	79	...
	Sanitary and Miscellaneous by Public Works Department	343	375	343
	Do. by Other Agency	...	2,270	30
		1,03,392	1,05,930	1,03,579
Repairs.	Communications, by Public Works Department	80,786	80,723	82,759
	Do. by Other Agency ...	462	275	275
	Educational by Public Works Department.	270	11	...
	Do. by Other Agency ...	192	181	192
	Sanitary and Miscellaneous by Public Works Department...	1,766	2,036	...
	Do. (Avenues) by Other Agency ...	1,032	1,032	1,032
		84,508	84,258	84,258
	Total...	1,87,900	1,90,188	1,87,837

14. Taking the Controller's expenditure only 62·64 per cent. of the allotment was utilized. This is very unsatisfactory. The President gives no explanation. Under New Works, Communications, the expenditure was only 55·13 per cent. The Progress Report shows that no portion of the following allotments was expended. In the case of the two first works, because they had been completed in 1871-72, and in the case of the two others, because the works were not commenced—

	Rs.
1. Metalling road from the Great Northern road at Gudur to Venkatagiri	1,000
2. Road from Great Northern road at Gudur	1,275
3. Road from Bogole on the Great Northern road to Chinakraka on the road from Kavali to Udayagiri	5,000
4. Road from Venkatagiri to Naidupet on Great Northern Road, 22 miles	10,000

15. The allotment for repairing Communications was well worked up to. Under Sanitary and Miscellaneous, the several allotments (Rupees 12,960) for the construction of Choultries and Musaferkhanas were not utilized, the estimates for the works having been sanctioned only in February 1873.

Proceedings of the Madras Government, Financial Department,
16th July 1874.

16. Six hundred and twenty-four miles of road were maintained in good order. The number of miles of road completed and in progress should be reported. The President's letter, dated 20th May 1873, No. 1,155, merely gives the names of the roads completed and in progress and not the lengths completed and in progress. As regards other works, taking the President's statements twenty school houses were erected and seven were repaired. The cost of these, however, is entered partly in Grant I. and partly in Grant II. Nanul was planted in the bed of the Pennair, water was supplied to a drinking reservoir, a well was improved, Avenues were maintained, and six Travellers' Bungalows were repaired.

17. The principal works in execution during the year were—

	Rs.
1. The Great Northern road No. 1 from Madras to the Bengal frontier	28,529
2. Portion of the Great Northern road from Kaligiri to the junction with road from Kotapatam to Kumbam	3,323
3. Portion of the road from Kavali to Udayagiri, *i. e.*, from Kavali to Kaligiri	6,336
4. Road from Nellore to Cuddapah *via* the Dorenal Pass...	6,663
5. Do. from Nellore to Someswaram	9,596
6. Portion of the Kistnapatam road, *i. e.*, from Kistnapatam to Survapalli...	7,950
7. Road from Great Northern road at Manubolu to Nellore and Someswaram road at Podalakur	4,553
8. Do. from the Port of Kotapatam to Kumbam, in Kurnool, portion from Kotapatam to Ongole	3,861
9. Do. from Nellore to Mypaud	3,198
10. Do. from Nellore to Kodur	4,268
11. A bridge of three arches across the Tirpili tank supply channel on the Dugarazapatam road	4,108
12. Salt road from Koppolu to Vinayagam Natta, near Biramgunta...	7,978

18. The debits of the President, the Accountant General, and the Controller of Public Works Accounts, on account of the Public Works Department General and Petty Establishments, were as follows:—

	President.	Accountant-General.	Controller.
	Rs	Rs.	Rs.
Public Work Department General Establishment...	57,620	49,203	53,243
Petty Establishment	6,290	6,159	6,773
Toll do.	18	...	...
	63,928	55,362	60,016

19. Taking the Controller's figures the cost of Public Works supervision excluding the cost of Petty Establishment, was 28·60 per cent. on the expenditure incurred by the Public Works Department.

20. The President shows Rupees 2,360 as the expenditure on Tools and Plant, but the Accountant-General and the Controller of Public Works Accounts show Rupees 2,788.

21. The total expenditure under Grant I. amounted to Rupees 2,54,188 according to the President, and Rupees 2,48,339 according to the Accountant-General.

22. Grant II. Education.—The Circle was divided into two educational ranges (Nellore and Ongole) and each of them had a Deputy Inspector and two Inspecting Schoolmasters. The subjoined Statement shows the work done by them :—

	No. of Villages visited.	No. of Schools inspected.	Results grants passed.	No. of Schools to which Results grants were passed.
			Rs.	
Nellore...	Not stated.	286	1,197	72
Ongole	236	272	1,408	70
	...	558	2,605	142

23. The budget provided for forty-seven Unions of which nine had been formed in 1871-72 in connection with the old Rate schools. Of the remaining thirty-eight, twenty-seven having been sanctioned were opened during the year under report, but the President's letters and statements are at variance on this point. The list appended to paragraph 11 of the President's letter, dated 16th May 1873, shows a total number of thirty-two Unions as already established. The Deputy Inspector of the Ongole division adds Vennoor and Paidepaud (G. O., dated 24th September 1872, No. 1,268), and the Union Fund Statement besides these adds Venduru and Sulurpett (G. O., dated 28th November 1872, No. 1,584) to the list. The fact that the Deputy Inspector concerned seems to be ignorant of the existence of the last named schools requires explanation. Of the thirty-six schools thirteen were of the middle class, with an average attendance of fifty-one pupils, and the rest of the lower class, with an average attendance (so far as regards the twenty-one mentioned by the Deputy Inspectors) of twenty-one pupils. The attendance at the Venduru and Sulurpett Schools should be reported. Some of the schools seem to be so badly attended that the expediency of abandoning them should be considered. The Board have found it impossible to make out from the Statement what is the average annual expense of educating a pupil in each school. The charges of the schools were as follows :—

	Rs.
Salaries	8,449
Servants	370
Miscellaneous	1,853
Public Works	492
	11,164

24. Rupees 3,705 were spent on the purchase of School books and Rupees 1,000 were paid to the Nellore Municipality as a grant-in-aid of schools for 1872-73.

G. O., Financial Department, dated 21st June 1872, No. 809.

25. The expenditure under Grant II. was Rupees 23,091 according to the President, and Rupees 23,078 according to the Accountant-General.

26. Grant III., Sanitation.—The Civil Dispensary at Ongole which was transferred to the Local Fund Board in the year under report, cost Rupees 940. The total number of out-patients treated in the Dispensary in 1872-73 was 2,984 or 118 more than in the previous year. Rupees 1,710 were paid to the Nellore Municipality on account of the Nellore Dispensary and its branch.

27. The cost of Vaccination was Rupees 2,256, and the establishment consisted of one Superintendent and eleven vaccinators. The number vaccinated was 11,561 or 1,051 for each vaccinator and the cost was Rupees 2,526 or 3 Annas 6 Pie per subject. 97·06 per cent. of the cases proved successful.

28. The sum spent on Sanitation was Rupees 3,476, made up as particularized below :—

	Rs.
1. Removal of prickly-pear	1,380
2. Water-pandal charges throughout the district	493
3. Contribution to the Nellore Municipality for the erection of a Dead-house	1,100
4. Expenditure in carrying out sanitary measures during the festival at Venkatagiri	316
5. Cleaning tanks and wells	100
6. Erection of Musaferkhanas	87
Total	3,476

The details given in paragraph 22 of the first letter of the President account for only Rupees 1,934.

29. The Establishment of the Travellers Bungalows cost Rupees 1,149. The Kavali Bungalow was not in use ; 507 travellers halted in the remaining fourteen bungalows. Of these eight were reported to be in good order, and the remaining six to require repairs.

Proceedings of the Madras Government, Financial Department,
16th July 1874.

30. The expenditure under Grant III. was Rupees 9,801 according to the President, and Rupees 9,608 according to the Accountant-General.

31. Grant IV.—The following debits appear in the President's accounts under Grant VI. :—

	Rs.
1. Controlling Establishments	2,942
2. Contingencies	296
3. Road Cess refunds	2,171
4. Debit balance of Bungalow Fund	701
5. Excess balance transferred to Local Fund in 1871	2,024
6. Advances recoverable	25
Total	8,159

The 3rd to the 6th items are wrongly placed under Grant IV. Road Cess refunds must appear in the Road Fund Statement and therefore in Grant I. Items 4 and 5 seem to appertain to Statement I.-A. The 6th should appear in the Miscellaneous Debt Account where the Accountant-General exhibits it.

32. The Accountant-General's accounts shew the following charges :—

	Rs.
1. Controlling Establishments and Contingencies	5,409
2. Balance of Bungalow Fund and write back entries	2,725
Total	8,134

The first item appears to include the Road Cess refunds.

33. The President shews a total expenditure of Rupees 2,95,239 which leaves a balance of Rupees 47,095. The Accountant-General makes the total expenditure Rupees 2,89,184 and the balance Rupees 50,792.

34. The President says that the strength of the Local Fund Board was twenty-three Members. The list accompanying the report contains the names of twenty-six Members, fourteen of whom are official and twelve non-official. Twelve meetings were convened during the year but two were null and void for want of a *quorum*. Business was, therefore, transacted at ten meetings with an average attendance of six members (four official and two non-official). It is observed that seven of the non-official members never attended once during the year.

35. A Memorandum will be sent to the President shewing the discrepancies and errors in his accounts which require explanation and correction.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 143. Order thereon, 16th July 1874, No. 1169.

To be recorded.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue.
" Revenue Department.
" Public Works Department.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" Sanitary Commissioner.
" Accountant-General.
" President of the Municipal Commission, Nellore.

Exd. G. A. Turton.

Govt. of [illegible] 1874 [illegible]

FINANCIAL.

To THE BOARD OF REVENUE,
&c., &c.,

Dated July, 16*th*.
Recd.

G.O., 16th July 1874, *No.* 1169.

JULY.
Nos. 142-143.

Nellore Circle.—Proceedings of the Board of Revenue, submitting with remarks the Local Fund Report of this Circle for 1872-73, recorded.

NELLORE, 24th November 1873.

No. 1,022.

From G. VANSAGNEW, Esq.,
President of the Local Fund Board, Nellore.

To J. GROSE, Esq.,
Secretary to the Board of Revenue.

IN continuation of my Report on the administration of Local Funds in this Circle for 1872-73, dated 10th May last, No. 476, I have the honour to submit the further Report called for in the Revenue Board's Circular Memorandum of the 20th June, No. 867.

.2 All the statements and memoranda of explanation required in paragraphs 1 to 6 have already been furnished with the original Report, and the information sought in paragraph 8 was submitted with my letters of the 20th May and 5th June last, Nos. 1,155 and 1,302, in continuation of which and for further particulars, I beg to forward copies of the Reports received from the two Deputy Inspectors of Schools in the district.

3. *Paragraph* 9.—As there are no endowed institutions in this district, the statement submitted was blank.

Paragraph 10.—This was attended to in the original Report.

Paragraph 11.—The instructions contained in the first part of this paragraph were attended to, and the information furnished in the original Report. The information required in the second part will be had on reference to the Deputy Inspector's Reports forwarded.

Paragraph 12.—There are no schools in the Circle receiving Salary Grants. The number of schools receiving Results Grants is 142.

Paragraph 13.—A copy of the Medical Officer's Report on the Civil Dispensary, Ongole, is submitted as required. The number of in and out-patients admitted and the result of the treatment are shown.

Paragraph 14.—Copy of the Report from the Superintendent of Vaccination is also submitted, which contains all the information required under (1), (2), and (3).

Paragraph 15.—The expenditure of Rupees 3,476-3-4 under "Sanitary Establishments," etc., is incurred on the following items :—

	Rs.	A.	P.
1. Removing prickly-pear	1,380	0	0
2. Water-pandal charges	493	0	10
3. Sanitary arrangements at fairs and festivals	315	10	6
4. Cleaning tanks and wells	100	0	0
5. Erection of Musaferkhana, etc.	97	8	0
6. Contribution to the Municipality for the construction of a dead-house	1,100	0	0
Total...	3,476	3	4

Item 6 (*supra*) gives the details required in *paragraph* 16 of the Memorandum under reply.

Enclosure No. 1.

From C. KOTAYA, Deputy Inspector of Schools, to G. VansAGNEW, Esq., President of the Local Fund Board, Nellore, dated 5th August 1873, No. 290.

Your Docket No. 616, dated 22nd July 1873.

2. Adverting to paragraphs 8 and 11 of the Revenue Board's Proceedings, No. 867, of 20th June 1873, the undersigned has the honour to inform that the number of Union Schools in the Nellore Range, at the close of the year 1872-73, was twenty-two against nine at the beginning, attended by 798 and 223 pupils, respectively. Of the above twenty-two, ten are of the lower-class and twelve of the middle-class, attended by 241 and 557, respectively. The former are maintained entirely by the Local Fund Board, and the latter are Salary Grant Schools.

Annexed is a statement showing the grade and attendance of each of the twenty-two schools referred to.

Name of Schools.	Class of Schools.	Number of Pupils.
Allur...	Middle-class.	42
Kavali	,,	60
Kaligiri	,,	50
Bramanacraca	,,	33
China Annalur	,,	27
Gudur	,,	62
Rapur	,,	17
Varigonda...	,,	27
Kullur	,,	42
Butchireddipalem	,,	59
Naidupett	,,	86
Venkatagiri	,,	52
Duvur	Lower-class.	32
Sangam	,,	32
Patur	,,	24
Gundavaram	,,	31
Koratur	,,	39
Gungapatnam	,,	15
Zammulapalem	,,	9
Budamagunta	,,	12
Mungamur	,,	27
Juvvaladinne	,,	20

2. None of these schools were opened for the first time, nine having been the old Rate Schools, eleven permanently established under Rule XI., and two specially sanctioned by Government.

Annexed is a statement showing the salaries and allowances of the Deputy Inspector's establishment and Inspecting Schoolmasters' and the work done by them.

Name.	Designation.	Number of Higher-class Schools inspected.	Number of Middle-class Schools inspected.	Number of Lower-class Schools inspected.	Total number of Schools inspected.	Number of days spent on Circuit.	Number of letters written.	Number of days spent in correspondence.	Number of days spent in Special Works.	Number of Sundays and Holidays.	Total number of days in the year.	Number of miles travelled.	Amount of mileage. Rs. A. P.	Amount of Salary and Contingent Allowance. Rs. A. P.	Total amount. Rs. A. P.
C. Kotaya	Deputy Inspector of Schools ...	1	19	95	115	175	705	98	12	80	365	1,550½	742 3 6	2,051 0 0	2,793 3 6
J. Ramaya	Inspecting Schoolmaster	...	...	45	45	319	...	...	...	80	365	...	159 8 0	291 8 0	451 0 0
R. Venkataramiah.	Do.	...	...	126	126	269	...	...	...	80	365	...	134 8 0	373 0 0	507 8 0

(True Copy). (Signed) G. VansAGNEW,
President.

ENCLOSURE No. 2.

From D. NARSIAH, Deputy Inspector of Schools, Ongole, to G. VANSAGNEW, Esq, President of the Local Fund Board, Nellore, dated Kottapatam, 29th August 1873, No. 590.

WITH reference to your Office Nos. 615 and 627, dated, respectively, 22nd July and 4th Augt. 1873, I beg to submit the accompanying particulars.

2. On the 1st April 1872, we had no Union Schools whatever in the Ongole Division, while on the 31st March 1873, there were in existence twelve, one of which belonged to the middle and the rest to the lower-class. The following statement shows the average strength of the various Union Schools during the year.

Name of School.	Average strength in the year.	Remarks.
Kandukur Union School	100	All of these were formed under Rule XI. of the Local Fund Rules.
Vennoor do.	21	
Paidepaud do.	8	
Camepalli do.	18	
Ponnalur do.	27	
Ulavapadu do.	19	
Ramayapatam do.	20	
Lingasamudram do.	15	
Vardanenipallam do.	10	
Ullapallem do.	21	
Uppalapadu do.	13	
Zarugumalli do.	27	
Total...	299	

3. As to schools of other grades the figures are as follows :—

On the 1st April 1872.

Number of Village Schools.		Number of Pupils in Village Schools.	
Aided.	Unaided.	Aided.	Unaided.
55	40	1,197	547

On the 31st March 1873.

Number of Village Schools.		Number of Pupils in Village Schools.	
Aided.	Unaided.	Aided.	Unaided.
70	111	1,455	1,591

4. The subjoined statement exhibits the proportion of aided schools to each taluq and the amount disbursed in each on account of Results Grants.

Taluq.	Number of Schools.	Amount of Grant.	Remarks.
		RS. A. P.	
Ongole	47	950 12 0	
Podile Division ...	3	58 8 0	
Darsi do.	2	21 0 0	
Kandukur...	18	377 8 0	
Total...	70	1,407 12 0	

5. The Inspecting Agency in the Ongole Division included, in the year under review, besides myself two Inspecting Schoolmasters. The work done by each of us during the period is exhibited in the following table :—

	Number of Villages visited.	Number of Schools inspected.	Number of days spent on such visits.	Number of miles travelled.	Total amount of pay and allowances drawn.
					RS. A. P.
By the Deputy Inspector ...	62	80	197	1,564	1,771 2 2
,, Inspecting Schoolmaster, Ongole Range	75	125	272	1,548	406 13 4
,, Do. Kandukur Range.	99	67	298	1,618	422 1 4
Total...	236	272	767	4,730	2,600 0 10

6.

(True Copy.)

(Signed) G. VANSAGNEW,
President.

ENCLOSURE No. 3.

Concise Report of the Ongole Civil Dispensary for the year 1872-73.

The general health of the station during the year has been good. The fall of rain was abundant, and cultivation was vigorously carried on ; there has been no diminution in the prices.

2. The diseases most prevalent were Fever, Rheumatism, Diseases of the Stomach and Bowels, Venereal, and Diseases of the Skin.

3. No epidemics of any kind prevailed at Ongole, but Small-pox appears to have predominated in some of the adjacent villages.

4. The total number of out-patients treated during the official year under report amounted to 2,984, exhibiting an increase of 118 over the previous year, a result which is to be attributed to the fact that the Dispensary is gaining greater popularity year by year.

5. The Dispensary was, in the year under report, transferred, under the orders of Government, to the Local Fund Board.

ONGOLE,
11th July 1873.

(Signed) L. NIPPS, Medical Officer,
In charge of the Civil Dispensary, Ongole.

(True Copy.)

(Signed) G. VANSAGNEW,
President.

ENCLOSURE No. 4.

From C. N. RAMASAWMY, No. 69, 1st Class Vaccinator in charge of the office of Superintendent of Vaccine, to G. VANSAGNEW, Esq., President of the Local Fund Board, Nellore, dated 21st July 1873, No. 22.

IN answer to your Docket No. 568, of the 5th instant, calling upon me to submit the Annual Report for the official year 1872-73, I beg to bring to your kind notice that I took charge of the office a few days ago; and, on referring to the records, I see no copy of the Annual Report kept by the late Superintendent, and that I am not able to submit the same: but as for the information therein required, it is given below according to the records of this office.

1. *Establishment.*—One District Superintendent of Vaccine, on a salary of Rupees 70 per mensem; four 1st Class and seven 2nd Class Vaccinators on Rupees 18 and 10, respectively. The total amount of salary actually drawn during the year is Rupees 2,485-15-8.

2. Total number vaccinated during the year was 11,561, out of which, 11,222 were successful, 179 unsucessful, and 160 unknown.

(True Copy.)

(Signed) G. VANSAGNEW,
President.

From J. G. HORSFALL, Esq., Acting President of the Local Fund Board, Nellore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 16th May 1873, No. 476.

IN accordance with Rule LXXIII. of the Local Fund Act IV. of 1871, I have the honour to report on the operations of the Local Fund Board of this Circle for the official year ending 31st March 1873, and to submit the usual statements, showing the actual receipts and expenditure during the year, as compared with the Budget allotments and the Progress Reports.

2. Although the Local Fund Board had only ten meetings during the year under report, the rule that meetings should be held at least once a month has been strictly observed; twelve meetings having been convened during the year, but no business transacted at two, under Section 22 of the Act. The average attendance at these meetings was six out of a total of twenty-three composing the strength of the Board. A list of members official and non-official is enclosed. Some of these members have not attended once during the year. Subjoined is a statement showing the average attendance of each individual member.

3. The classification of Local Funds adopted last year has been continued this year, the receipts and expenditure again appearing under four different heads:—

1. Road Fund.
2. Union do.
3. Endowment Fund.
4. General Fund.

The transactions under these several heads will be noticed *seriatim*.

4. ROAD FUND.—Under *Road Fund*, the total amount of collections was estimated at Rupees 2,44,030. The balance with which the year opened was Rupees 48,318, making a total of Rupees 2,92,348. The actual receipts of the year aggregated Rupees 3,02,124, including the opening balance. The budgetted provision was Rupees 2,65,030 + 59,000 (additional appropriation from General Fund) or a total of Rupees 3,24,030. Of this sum, Rupees 3,21,970 were proposed and allotted in the Budget for expenditure during the year under report. The enclosed Statement (A.) will show what progress has been made, and what amounts have been spent of the sanctioned sums.

5. The subjoined statement will show the total amounts of the receipts and expenditure under this head for the year under report, as compared with the Budget Estimate Receipts.

RECEIPTS.			EXPENDITURE.			
——	Budget Estimate.	Actuals.	Budget Sanction.	Subsequent Sanction.	Total	Actual Expenditure.
	RS.	RS A. P.	RS.	RS.	RS.	RS. A. P.
Opening Balance ...	80,000	48,317 13 3	2,97,570	48,351	3,45,921	2,56,644 4 2
Receipts for 1872-73...	2,44,030	2,53,806 4 2			Balance.	45,479 15 3
Total...	3,24,030	3,02,124 1 5			Total...	3,02,124 1 5

6. I beg to enclose also a List (B.) of all works which have been sanctioned subsequent to the receipt of the Budget. From this list it will be observed that a very large number of works have been undertaken during the year.

7. The actual receipts * from the Road Fund very nearly realized, as will be observed, the estimated Budget receipts †; and although there was a difference of about Rupees 32,000 between the estimated and actual balances, yet the difference was made good by the collection of the large outstanding balances of previous years.

	RS.
* Actuals	3,02,124.
† Estimates	3,24,030.

8. Progress Reports and Accounts Current of Receipt and Expenditure for each month were regularly laid before the Local Fund Board by the Treasury Deputy Collector, and true copies submitted to the Board of Revenue, as required by Rule LXIX. of the Act.

9. It will be observed from the statement embodied in paragraph 5 (*supra*) that a large balance of Rupees 45,480 remained unexpended at the close of the year. Under the orders of the Board, conveyed in their Proceedings of the 7th June 1872, Miscellaneous No. 4,055, a Supplemental Budget, to utilize in a great measure this balance, was submitted on the 27th idem.‡

‡ Letter No. 339.

10. *Union Fund.*—The following statement will show the receipts and expenditure under this fund for the year under report:—

RECEIPTS.			EXPENDITURE.				
——	Budget Estimate.	Actuals.	——	Budget Sanction.	Subsequent Sanction.	Total.	Actual Expenditure.
	RS.	RS. A. P.		RS.	RS. A. P.	RS. A. P.	RS A. P.
House Tax	11,600	3,583 6 7	Repairing school-houses.	500	270 0 0	770 0 0	461 12 10
School Fees	100	217 12 10	Clearing prickly-pear.	...	.....	.....	.....
Donations, etc. ...	...	471 15 8	Union School charges ...	10,000	1,549 14 11	11,549 14 11	10,756 14 3
Government Grant.	1,700	1,700 0 0	.....	...	.....	.....	.....
Subsequent do.	1,451	1,451 0 0	.....	...	.....	.....	.....
Provincial Funds ...	95	95 0 0	.....	...	.....	.....	.....
Grant from General Funds for School Buildings, etc. ...	...	1,338 14 11	.....	...	.....	.....	.....
Total...	14,946	8,858 1 2	Total...	10,500	1,608 14 11	12,108 14 11	11,218 11 1

11. The duty of determining the limits of Educational Unions proposed to be formed in the Circle was entrusted, as stated last year, to Kanchi Subba Row Pantulu, the Officiating Deputy

Collector of Nellore, by whom the work, as proved by the results, was ably undertaken. Of the forty-seven villages originally selected under Rule XI. for permanent establishment as the centres of Educational Unions, the thirty-two villages particularized below have been formed into Unions and the house-tax introduced. Proposals for the formation into Union of five more villages were recently submitted to Government, but under the recent Order* of Government abolishing the house-tax, revised proposals have been called for, which are now under the consideration of the Local Fund Board.

G. O., No. 426, dated 28th March 1873.

The following is a list of the Unions already established in the Circle :—

1. Allur,
2. Kavali,
3. Kaligiri,
4. Bramanacraca,
5. China Annalur,
6. Gudur,
7. Rapur,
8. Varigonda,
9. Kullur,
10. Butchireddipalem,
11. Duvur,
12. Sangam,
13. Patur,
14. Gundavaram,
15. Koratur,
16. Gungapatnam,
17. Zammulapalem,
18. Budamagunta,
19. Mungamur,
20. Juvvaladinne,
21. Kandukur,
22. Lingasamudram.
23. Ponnalur,
24. Vardinenipalem,
25. Kammapalli,
26. Uppalapadu,
27. Zarugumalli,
28. Ullapalem,
29. Ramayapatam,
30. Ullapadu,
31. Naidupett and 32. Venkatagiri.

12. In many of these villages, the compulsory formation into Unions, and with it the imposition of the house-tax, was entirely opposed to the general feeling ; but, as it was believed the Act afforded no option, the formation of the Unions was carried out in the face of all opposition or disfavour. In this matter, however, the recent Orders of Government have effected a radical change, and the Local Fund Board of this Circle have already given expression to their views, as contained in the President's letter to the Board of Revenue, dated 20th March 1873, No. 237, recently submitted to Government (Board's Proceedings, No. 692, dated 1st May 1873).

13. Anglo-Vernacular Schools have been established in the first nine villages enumerated in the preceding paragraph, as well as also at Butchireddipalem, Kandukur, Venkatagiri, and Naidupett. Fees have, however, only been levied in the schools of the two last named villages. At Venkatagiri and Naidupett, two middle-class schools formerly existed. The Local Fund Board resolved to form them into Union Schools, which has been carried out. They were formerly supported by the Rajah of Venkatagiri with a grant-in-aid from Government.

14. Annexed is a list of the number of schools summarily established in each taluq. From the list furnished last year, it will be observed that out of the forty-nine schools, then proposed to be summarily formed, thirty-five have been established :—

Taluqs.	Number of Schools.	Remarks.
Ongole	...	
Kandukur	11	
Kavali	8	
Atmakur	1	
Nellore	9	
Rapur	1	
Gudur	2	
Polur Division	1	
Total...	33	
Venkatagiri Zemindari	2	
Grand Total...	35	

15. The incidence of the tax itself generally so unpopular was found to have been, in nearly all cases, comparatively light. The estimated receipts from the house-tax would have been just sufficient to cover the charges on account of the schools. But nearly all the Union Fund Statements showed a *minus* actual balance at the end of the year, as the house-tax had not been collected in full as will appear from the following statement :—

——	Demand.	Collection.	Balance.
	RS.	RS.	RS.
For 1871-72	4,429	1,858	2,571
,, 1872-73	9,328	1,208	8,120
Total...	13,757	3,066	10,691

The proportion of the house-tax actually collected was only about $\frac{1}{3}$th, so that large arrears for the year under report, as well as the previous year, have still to be realized, the legitimate demands on the estimated receipts from this source having been actually paid from the balances of other funds, and adjustment being effected by debit in the accounts of the Union Fund. This has been the general practice.

The cost of repairing and furnishing the school-buildings has been met from General Funds, and to this source also has the cost of meeting the sanitary requirements of the district generally, that were undertaken, been debited.

16. For the year under report, school-fees have been levied in the Naidupett and Venkatagiri Schools only, there having been middle-class schools for which grants-in-aid from Government were received. No contributions have been received from other Circles.

17. The Union Fund Statements enclosed will exhibit in detail the receipts and expenditure from the Union Funds and Educational foundations in each Union for the year under report.

18. The proposal referred to in last year's Report (paragraph 17) and approved by the Local Fund Board, of collecting comprehensive Reports on each taluq instead of one general Report on the whole district, as required in G. O., dated 28th April 1872, No. 513, has been carried out this year. The Officiating Deputy Collector has submitted comprehensive Reports for the taluqs marginally noted. Of these, four have been laid before the Local Fund Board, received their approval, and have been submitted to Government for approval. Nine are now lying over in the office, pending the further promulgation of the views and intentions of Government in regard to the house-tax, abolished by G. O., dated 28th March 1873, No. 426.

Nellore.
Gudur.
Kavali.
Rapur.
Kanigiri.
Kandukur.
Udayagiri.
Ongole.
Atmakur.
Darsi Division.
Podili.
Venkatagiri Division.
Polur do.

19. *Endowment Fund.*—There are no endowed institutions in this district, consequently no transactions appear under this head.

20. *General Fund.*—Under "General Fund" the total amount of collections was estimated at Rupees 90,000, inclusive of an estimated balance of Rupees 20,000 at the opening of the year. Of this sum (Rupees 90,000) it was proposed to transfer Rupees 59,000 for expenditure on roads, and the balance Rupees 31,000 was reserved under "General Fund" for expenditure. The year opened with a *minus* balance of Rupees 10,708-10-9. The actual receipts of the year amounted to Rupees 84,125-2-4. Deducting from this sum the *minus* balance (Rupees 10,708-10-9) of 1871-72, the amount available for expenditure was Rupees 74,416-7-7.

21. It was proposed in the original Budget that 59,000 Rupees should be transferred to the Road Fund, but as the demand under "General Fund" was heavy, intimation was given to the Board of Revenue of the result, viz., that only Rupees 45,000 could be spared for transfer to the

Road Fund. The state of the funds eventually admitted of the transfer of only Rupees 40,000 out of this sum (Rupees 45,000).

The following statement will show at a glance the receipts and expenditure under the General Fund.

Particulars.	Budget Estimate.	Actuals.			Particulars.	Budget Sanction.	Subsequent Sanction.			Total.			Actual Expenditure.		
	RS.	RS.	A.	P.		RS.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Balance ...	20,000	10,708	10	9	Expenditure.	70,593	22,210	8	0	92,803	8	0	68,810	4	7
Receipts ...	70,000	84,125	2	4											
Total, including balance		74,416	7	7											

22. General Fund—*Sanitation*.—Under this head, a sum of Rupees 5,500 was placed at the disposal of the Local Fund Board for expenditure on works of sanitation. Of this amount, Rupees 1,933-11-4 have been spent, as particularized below :—

	RS.	A.	P.
For the removal of prickly-pear at Sangam	25	0	0
Water-pandal charges throughout the district	493	0	10
Contribution to the Municipality, Nellore, for the erection of a dead-house	1,100	0	0
Expenditure in carrying out sanitary measures during the festival at Venkatagiri	315	10	6
Total...	1,933	11	4

A large balance of Rupees 3,566 remained, as will be observed, unexpended at the end of the official year.

23. Under "Works of Sanitation" must be included the Choultries and Musaferkhanas, which the Local Fund Board have resolved to build in various parts of the district. The following is a list of the Choultries and Musaferkhanas which Government have sanctioned for construction in their Proceedings, dated 21st January last, No. 120.

1. First-class Choultry at Gudur.
2. ,, Musaferkhanas at Gudur.
3. Second-class Choultries at Venkatareddipâlem.
4. ,, Musaferkhanas at do.
5. ,, Choultries at Kavali.
6. ,, Musaferkhanas at do.
7. ,, do. at Kaligiri.
8. ,, Choultries at Nandavaram.
9. ,, Musaferkhanas at do.

Besides those enumerated in the above list, the Local Fund Board have been in correspondence for some time past on the subject of the legal transfer to the Local Fund Board of two Chuttrums, one at Naidupett, and the other at Pellur (Ongole Taluq), the owners of which are now being communicated with in view to the permanent transfer of the buildings with their sites to the Local Fund Board. Both these Chuttrums are dilapidated and are not in use, and the Naidupett building is reported to be in a dangerous state. The Board have consented to maintain the buildings, as Choultries, in proper repair, and to call the Charities after the family names of their late owners on condition of all right and title to the buildings and their sites being transferred to the Local Fund Board. To these conditions the owners have consented, and steps are now in progress to make the transfer legal.

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24. Adverting to the latter part of paragraph 20 of last year's Report, I regret to say that no resident midwife has still been procured for the midwifery class proposed to be formed at the Civil Dispensary, Nellore, as no properly qualified person with the indispensable qualification in Telugu is available. Nor has the class for medical pupils decided to be formed in Local Fund Proceedings of 27th November 1871, yet been started. The Vaccine Department still remains unchanged. Mr. L. Nipps, Pensioned 1st Dresser, holds the appointment of medical officer in charge of the Civil Dispensary, Ongole, and from all reports has given satisfaction.

25. Relating to the water-supply for the town of Gudur, referred to in paragraph 42 of the previous year's Report, I regret to say that nothing was done. An estimate for the work was called for from the Department Public Works. Surveys and levels of the project have been taken.

26. In accordance with the Orders of Government, dated 8th April 1872, No. 483, the transfer of all the Travellers' Bungalows in the district to the Local Fund Board has been accomplished. The amount of Rupees 3,000 was sanctioned in Local Fund Proceedings, dated 20th May 1872, for expenditure on their construction, repair, and up-keep during the year under report. The amount of fees actually collected during the year was Rupees 828-10-6, against an estimate of Rupees 790 provided in the Budget. The budgetted and subsequent allotments for expenditure and the actual expenditure will appear as follows :—

Allotment.	RS.	*Actual Expenditure.*	RS.	A.	P.
Establishment } ...	1,350	... ...	1,118	9	10
Contingencies }		... ...	30	12	9
Total ...	1,350	Total ...	1,149	6	7
		Balance ...	200	9	5

The Kavali Bungalow is still unfinished. A revised estimate to complete the repairs, Rupees 680, in excess of the original estimate, was recently sanctioned* by the Local Fund Board ; but on application for funds, the plans and estimates were called for by the Board of Revenue, which have only just been submitted.

* Local Fund Board's Proceedings, No. 187, of 1872-73.

27. The expenditure under "Tolls and Ferries" has been very insignificant this year ; the total sum spent at the Toll Bar on the Pennair Anicut at Nellore having been Rupees 18 only, Rupees 15 the Toll Collector's salary for March 1872, and Rupees 3 for "Contingencies." There has been no Toll Collector employed this year. The actual receipts for the year under "Tolls" amounted to Rupees 1,992-12-5, against the budgetted estimate of Rupees 2,500, and while the sanctioned expenditure was estimated at Rupees 300, Rupees 18 only, as above shown, were actually spent.

The Toll Contract at the Pennair Anicut for the year under report was sold at auction for Rupees 1,900 on the 27th March 1872. The receipts this year from tolls on roads and bridges were marginally shown, in consequence of the reduced rates at which the tax was collected under the Local Fund Act at the Pennair Anicut Toll Bar, Nellore. The receipts include Rupees 92-12-8 collected the previous year, but not brought to account within the year.

	RS.	A.	P.
For 1871-72 ...	2,653	4	8
,, 1872-73 ...	1,992	12	8
difference ...	660	8	0

Rupees 660-8-0 less than the previous year as

28. *Establishment.*—The establishment sanctioned in 1870-71 was found to be insufficient and underpaid. The work during the year under report greatly increased, though there has very recently been a considerable falling off since the receipt of the Orders of Government relating to the abolition of the house-tax. The President has, however, already brought the subject twice before Government, and the Orders of Government on the second communication are still awaited.

From J. G. HORSFALL, Esq., Acting President of the Local Fund Board, Nellore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 31st May 1873.

In forwarding the enclosed statement of the actual condition during 1872-73 of the Travellers' Bungalows in the district, ... to the Local Fund Board was sanctioned in G. O. of 8th April 1872, No. 483, I have the honour to submit, in continuation of my letter of the 16th instant, No. 476, reporting upon the administration of Local Funds in the Nellore Circle for the year 1872-73, a Supplemental Report on the state of the Travellers' Bungalows in the charge of the Local Fund Board for the year under review.

2. The transfer of the fifteen bungalows in the Circle, including that of Nellore, was effected on the first day of the official year under report, from which date all charges appertaining to, and all receipts realized from bungalows, appear as transactions in the Local Fund Accounts.

3. The question why the bungalow at Nellore should not be transferred to the Municipal Commissioners of the town was mooted in the Board's Proceedings of the 3rd July last, No. 1186; but, as the Commissioners were unwilling to undertake the charge of the bungalow, its management was retained by the Local Fund Board from the date of its transfer along with the other bungalows; and this course was sanctioned by the Board of Revenue in their Proceedings of 3rd October 1872, Miscellaneous No. 6,664.

4. Of the fifteen bungalows in the Circle, six in the Sub-division are reported to be generally in good order, none but petty repairs having been executed, except at Ramapatam, where the bungalow and out-houses have been thoroughly repaired, and the work is stated by the Sub-Collector to be excellent.

5. The Ramapatam Rest-house has been abandoned, and those at Tangutur and Singaroyakonda are in fair order. On the whole the bungalows of the Sub-division have been kept clean, and no deficiencies in the furniture, crockery, etc., are reported: nor have any complaints worth notice been made against the servants.

6. The bungalow at Kavali until recently belonged to Mr. Dykes, and was in a ruined state. It is now habitable, having been repaired and re-roofed during the past year out of Local Funds. A revised estimate for Rupees 830 ... original estimate, was recently sanctioned by the Local Fund Board, and submitted to the Board of Revenue for sanction. On the completion of the work, the furniture required and the usual staff of servants will be supplied.

7. In the Naidupett Division, there are three bungalows, Nellaballe, Sulurpett, and Arambak, which were inspected by the Deputy Collector on the 26th July 1872, 26th October 1872, and 3rd March 1873, respectively. His report as to the condition of these bungalows is unfavourable, but early steps will be taken to remedy this. A list showing the articles requiring repair and those wanting in each of these bungalows has been received from the Deputy Collector, and will be placed before the next meeting on the 2nd proximo.

8. The furniture at the Nellore Bungalow is out of order, and the bungalow wants thorough repair. It was inspected on the 10th instant, only by the Nellore Town Sub-Magistrate.

9. In the immediate charge of the Gudur Tahsildar, there are four bungalows, Gudur, Venkatachellam's Chuttrum, Ojili, and Dugarazupatam. The dates on which these bungalows were inspected, and the condition in which they were found, are given in the statement enclosed.

10. The financial transactions under "Local Funds", relating to bungalows, have already been particularized in my Report referred to in paragraph 1.

Exd. W. H. French.

No. 1,552.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th June 1874.

Read letters from the President of the Local Fund Boards, Nellore Circle, dated 16th May, 31st May and 24th November 1873, Nos. 476, 495 and 1,022.

THE Local Fund Report of the Nellore Circle for 1872-73 will be submitted to Government.

2. RECEIPTS.—The assets according to the President and Accountant-General, were as follows:—

	President.	Accountant-General.
	RS.	RS.
Opening balance...	36,066	31,458
Actual receipts	3,06,268	3,08,518
Total...	3,42,334	3,39,976

3. The difference in actual receipts is owing to the Accountant-General having credited Rupees 2,456 more than the President as Public Works receipts, and nothing or Rupees 206 less as Cash Recoveries.

4. The actual receipts of the year (President's figures) compared with those of the previous year (1871-72) show an increase of Rupees 1,16,405. The items which increased in 1872-73 were Provincial grant for schools (Rupees 1,451), Fish rent (Rupees 162), Road and Land-cess (Rupees 1,20,424), House-tax Rupees 3,583 (nothing was collected in 1871-72) School fees Rupees 218 (nothing collected in 1871-72) Educational receipts (Rupees 214) and Miscellaneous receipts (Rupees 564). The sale of School books realized Rupees 522 and fees in Travellers' bungalows* (14 were in use) transferred during the year, Rupees 829. On the other hand, the Provincial grant for roads was reduced by Rs. 6,830, the Surplus Pound Fund was less by Rupees 4,000, Tolls by Rupees 660, and Dispensary receipts by Rupees 72.

* 1. Sulurpett.
2. Gudur.
3. Nellore.
4. Lingarayakonda.
5. Ongole
6. Arambaka.
7. Nellaballi.
8 Kanali.
9. Ojili.
10. Venkatachellam's Chuttrum.
11. Ramayapatnam.
12. Tangutoor.
13. Velampalli.
14. Addanki.
15. *Dugarazapatam.

G. O., Financial Department, dated 8th April 1872, No. 483.

5. The increase in the Provincial grant for schools was the result of the transfer to the Local Fund Board, during the year, of the three middle class schools at Venkatagiri, Naidupet, and Kandukur.

G. O., Financial Department, dated 6th April 1872, No. 469.
G. O., Financial Department, dated 20th December 1872, No. 1,714.

6. The Road and Land Cess increased owing to the collection of arrears and the more punctual realization of current dues.

7. The House-tax which was collected in sixteen out of the thirty-six Unions established in the Circle, included a portion of the arrears of 1871-72. Large arrears appertaining to both years remained to be collected at the close of 1872-73.

8. School fees were realized in the Kavali, Naidupet and Venkatagiri Unions.

G. O., Financial Department, dated 24th January 1872, No. 90.

9. The Provincial grant for roads was reduced in the order noted in the margin.

10. Tolls were collected at the bar on the Pennair Anikat at the rates allowed in the Local Fund Act. These rates being lower than those previously in force the collections show a decrease compared with those of 1871-72 notwithstanding that they included Rupees 93 of arrears of the previous year.

11. A moiety of the Surplus Pound Fund collections was transferred to the Government Experimental Farms and the other moiety to the Local Fund. In 1871-72 the whole surplus was transferred to the Local Fund.

12. Expenditure Grant I. Public Works.—According to the Books of this Office, the total allotment sanctioned for Public Works was Rupees 2,99,852 distributed as follows :—

		Rs.	Rs.
New Works ...	Communications by Public Works Department.	1,87,177	
	Educational by Other Agency	30	
	Sanitary and Miscellaneous by Public Works Department	14,927	
	Do. by Other Agency	58	
			2,02,192
Repairs ...	Communications by Public Works Department.	88,650	
	Educational by do. ...	1,205	
	Sanitary and Miscellaneous by do. ...	1,005	
	Do. by Other Agency	6,800	
			97,660
	Total...		9,29,852

13. The actual expenditure was—

		President.	Accountant-General.	Controller.
		Rs.	Rs.	Rs.
New Works	Communications, by Public Works Department	1,03,019	1,03,019	1,03,019
	Do. by Other Agency	...	187	187
	Educational do.	30	79	...
	Sanitary and Miscellaneous by Public Works Department	343	375	343
	Do. by Other Agency	...	2,270	30
		1,03,392	1,05,930	1,03,579
Repairs.	Communications, by Public Works Department	80,786	80,723	82,759
	Do. by Other Agency ...	462	275	275
	Educational by Public Works Department.	270	11	...
	Do. by Other Agency ...	192	181	192
	Sanitary and Miscellaneous by Public Works Department...	1,766	2,036	...
	Do. (Avenues) by Other Agency ...	1,032	1,032	1,032
		84,508	84,258	84,258
	Total...	1,87,900	1,90,188	1,87,837

14. Taking the Controller's expenditure only 62·64 per cent. of the allotment was utilized. This is very unsatisfactory. The President gives no explanation. Under New Works, Communications, the expenditure was only 55·13 per cent. The Progress Report shows that no portion of the following allotments was expended. In the case of the two first works, because they had been completed in 1871-72, and in the case of the two others, because the works were not commenced—

	Rs.
1. Metalling road from the Great Northern road at Gudur to Venkatagiri	1,000
2. Road from Great Northern road at Gudur	1,275
3. Road from Bogole on the Great Northern road to Chinakraka on the road from Kavali to Udayagiri	5,000
4. Road from Venkatagiri to Naidupet on Great Northern Road, 22 miles	10,000

15. The allotment for repairing Communications was well worked up to. Under Sanitary and Miscellaneous, the several allotments (Rupees 12,960) for the construction of Choultries and Musaferkhanas were not utilized, the estimates for the works having been sanctioned only in February 1873.

16. Six hundred and twenty-four miles of road were maintained in good order. The number of miles of road completed and in progress should be reported. The President's letter, dated 20th May 1873, No. 1,155, merely gives the names of the roads completed and in progress and not the lengths completed and in progress. As regards other works, taking the President's statements twenty school houses were erected and seven were repaired. The cost of these, however, is entered partly in Grant I. and partly in Grant II. Nanul was planted in the bed of the Pennair, water was supplied to a drinking reservoir, a well was improved, Avenues were maintained, and six Travellers Bungalows were repaired.

17. The principal works in execution during the year were—

	Rs.
1. The Great Northern road No 1 from Madras to the Bengal frontier	28,529
2. Portion of the Great Northern road from Kaligiri to the junction with road from Kotapatam to Kumbam	3,323
3. Portion of the road from Kavali to Udayagiri, *i. e.*, from Kavali to Kaligiri	6,336
4. Road from Nellore to Cuddapah *via* the Dorenal Pass...	6,663
5. Do. from Nellore to Someswaram	9,596
6. Portion of the Kistnapatam road, *i. e.*, from Kistnapatam to Survapalli...	7,950
7. Road from Great Northern road at Manubolu to Nellore and Someswaram road at Podalakur	4,553
8. Do. from the Port of Kotapatam to Kumbam, in Kurnool, portion from Kotapatam to Ongole	3,861
9. Do. from Nellore to Mypaud	3,198
10. Do. from Nellore to Kodur	4,268
11. A bridge of three arches across the Tirpili tank supply channel on the Dugarazupatam road	4,108
12. Salt road from Koppolu to Vinayagam Natta, near Biramgunta...	7,978

18. The debits of the President, the Accountant-General, and the Controller of Public Works Accounts, on account of the Public Works Department General and Petty Establishments, were as follows:—

	President.	Accountant-General.	Controller.
	Rs	Rs.	Rs.
Public Work Department General Establishment...	57,620	49,203	53,243
Petty Establishment	6,290	6,159	6,773
Toll do.	18	...	...
	63,928	55,362	60,016

19. Taking the Controller's figures the cost of Public Works supervision excluding the cost of Petty Establishment, was 28·60 per cent. on the expenditure incurred by the Public Works Department.

20. The President shows Rupees 2,360 as the expenditure on Tools and Plant, but the Accountant-General and the Controller of Public Works Accounts show Rupees 2,788.

21. The total expenditure under Grant I. amounted to Rupees 2,54,188 according to the President, andRupees 2,48,339 according to the Accountant-General.

22. Grant II. Education.—The Circle was divided into two educational ranges (Nellore and Ongole) and each of them had a Deputy Inspector and two Inspecting schoolmasters. The subjoined statement shows the work done by them :—

	No. of villages visited.	No. of schools inspected.	Results grants passed.	No. of schools to which Results grants were passed.
			Rs.	
Nellore...	Not stated.	286	1,197	72
Ongole	236	272	1,408	70
	...	558	2,605	142

23. The budget provided for forty-seven Unions of which nine had been formed in 1871-72 in connection with the old Rate schools. Of the remaining thirty-eight, twenty-seven having been sanctioned were opened during the year under report, but the President's letters and statements are at variance on this point. The list appended to paragraph 11 of the President's letter, dated 16th May 1873, shows a total number of thirty-two Unions as already established. The Deputy Inspector of the Ongole division adds Vennoor and Paidepaud (G. O., dated 24th September 1872, No. 1,268), and the Union Fund Statement besides these adds Venduru and Sulurpett (G. O., dated 28th November 1872, No. 1,584) to the list. The fact that the Deputy Inspector concerned seems to be ignorant of the existence of the last named schools requires explanation. Of the thirty-six schools thirteen were of the middle class with an average attendance of fifty-one pupils, and the rest of the lower class with an average attendance (so far as regards the twenty-one mentioned by the Deputy Inspectors) of twenty-one pupils. The attendance at the Venduru and Sulurpett schools should be reported. Some of the schools seem to be so badly attended that the expediency of abandoning them should be considered. The Board have found it impossible to make out from the statement what is the average annual expense of educating a pupil in each school. The charges of the schools were as follows :—

	Rs.
Salaries	8,449
Servants	370
Miscellaneous	1,853
Public Works	492
	11,164

24. Rupees 3,705 were spent on the purchase of School books and Rupees 1,000 were paid to the Nellore Municipality as a grant-in-aid of schools for 1872-73.

G. O., Financial Department, dated 21st June 1872, No. 809.

25. The expenditure under Grant II. was Rupees 23,091 according to the President, and Rupees 23,078 according to the Accountant-General.

26. Grant III., Sanitation.—The Civil Dispensary at Ongole which was transferred to the Local Fund Board in the year under report, cost Rupees 940. The total number of out-patients treated in the Dispensary in 1872-73 was 2,984 or 118 more than in the previous year. Rupees 1,710 were paid to the Nellore Municipality on account of the Nellore Dispensary and its branch.

27. The cost of Vaccination was Rupees 2,256, and the establishment consisted of one Superintendent and eleven vaccinators. The number vaccinated was 11,561 or 1,051 for each vaccinator and the cost was Rupees 2,526 or 3 Annas 6 Pie per subject. 97·06 per cent. of the cases proved successful.

28. The sum spent on sanitation was Rupees 3,476, made up as particularized below :—

	Rs.
1. Removal of prickly-pear	1,380
2. Water-pandal charges throughout the district ...	493
3. Contribution to the Nellore Municipality for the erection of a Dead-house	1,100
4. Expenditure in carrying out sanitary measures during the festival at Venkatagiri	316
5. Cleaning tanks and wells	100
6. Erection of Musaferkhanas...	87
Total...	3,476

The details given in paragraph 22 of the first letter of the President account for only Rupees 1,934.

29. The Establishment of the Travellers Bungalows cost Rupees 1,149. The Kavali Bungalow was not in use ; 507 travellers halted in the remaining fourteen bungalows. Of these eight were reported to be in good order, and the remaining six to require repairs.

30. The expenditure under Grant III. was Rupees 9,801 according to the President, and Rupees 9,608 according to the Accountant-General.

31. Grant IV.—The following debits appear in the President's accounts under Grant VI. :—

	Rs.
1. Controlling Establishments...	2,942
2. Contingencies	296
3. Road-cess refunds	2,171
4. Debit balance of Bungalow Fund	701
5. Excess balance transferred to Local Fund in 1871...	2,024
6. Advances recoverable...	25
Total...	8,159

The 3rd to the 6th items are wrongly placed under Grant IV. Road-Cess refunds must appear in the Road Fund Statement and therefore in Grant I. Items 4 and 5 seem to appertain to State-ment I.-A. The 6th should appear in the Miscellaneous Debt Account where the Accountant-General exhibits it.

32. The Accountant-General's accounts shew the following charges :—

	Rs.
1. Controlling Establishments and Contingencies...	5,409
2. Balance of Bungalow Fund and write back entries	2,725
Total...	8,134

The first item appears to include the Road-Cess refunds.

33. The President shews a total expenditure of Rupees 2,95,239 which leaves a balance of Rupees 47,095. The Accountant-General makes the total expenditure Rupees 2,89,184 and the balance Rupees 50,792.

34. The President says that the strength of the Local Fund Board was twenty-three Members, fourteen of whom are official and twelve non-official. Twelve meetings were convened during the year but two were null and void for want of a *quorum*. Business was, therefore, transacted at ten meetings with an average attendance of six members (four official and two non-official). It is observed that seven of the non-official members never attended once during the year.

35. A Memorandum will be sent to the President shewing the discrepancies and errors in his accounts which require explanation and correction.

(A true Extract.)

J. Grose
Secretary.

To the Acting Chief Secretary to Government, Financial Department,
with a printed copy of the President's report.

,, the President of the Local Fund Boards, Nellore Circle.

Exd. G. A. Turton.

1169

1874.

Board of Revenue,

MADRAS.

PROCEEDINGS, 24TH JUNE 1874, No. 1,552.

Encl. 1

Received 2nd July 1874

JUNE.

No. 1,552.

Local Fund Report—of the Nellore Circle for 1872-73, submitted to Government with remarks.—President requested to furnish further information on certain points.

With an Order

Govt. of {1874} Madras.

~~Finl~~

To

The Board of Revenue

G. O. 16 July, 1874, No. 1169

Nos. 142-3.

Nellore Circle. Proceedings of the Board of Revenue submitting with remarks the Local Fund Report of this Circle for 1872-73, recorded.