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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1082	Press / Mis.
	138-139
Dated 19-5-	1875.

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Local Fund—Reports.

No. 138. Read the following Proceedings of the Board of Revenue, dated 16th April 1875, No. 948 :—

Read the following letters from the President of the Local Fund Boards, Kistna District, dated 27th October 1874, No. 179; 9th January 1875, No. 7; 1st December 1874, No. 238; and 9th December 1874, No. 253 :—

THE Local Fund Reports of the Masulipatam and Guntoor Circles for 1873-74 are submitted to Government.

MASULIPATAM.

2. The annexed statement compares the receipts and charges of the year with those of the previous year :—

Receipts.	1872-73.	1873-74.
	Rs	Rs.
1. Balance	1,00,903	1,06,191
2. Provincial Grant for Roads ...	37,610	17,610
3. Do. for Schools...	170	340
4. Surplus Pound Fund	11,363	2,785
5. Ferry Rents	1,439	843
6. Avenues	9	1
7. Fishery and Grass Rents ...	6,193	7,545
8. Miscellaneous (Special Funds.)	2	...
9. Road-cess under Act III. of 1866	19,396	913
10. Land-cess under Act IV. of 1871	80,196	1,37,248
11. Fees in Schools and Training Institutions	...	117
12. Contributions for Educational Inspection...	150	100
13. Educational Receipts	114	15
14. Choultries' Receipts	210	210
15. Contributions for works unconnected with Unions, &c. ...	670	408
16. Public Works Receipts	707	2,649
17. Sale Proceeds of Books	21	99
18. Miscellaneous	297	4,072
19. Miscellaneous Debt Account...	71	14
Grand Total ...	2,59,521	2,81,160

Expenditure.	1872-73.	1873-74.
New Works.		
1. Communications. { By P. W. D. / By Other Agency.	Rs. 62,404	Rs. 91,974
2. Educational by P. W. D. ...	...	62
3. Sanitary and Miscellaneous by P. W. D.	1,302	282 2,229
Repairs.		
4. Communications { By P. W. D. / By Other Agency.	37,899	42,778
5. Sanitary and Miscellaneous... { By P. W. D. / By Other Agency.	20 4,514	159 3,752
6. Public Works Department Supervision	150	...
7. Petty Establishment	29,523	39,395
8. Tolls and Ferries	3,861	5,766
9. Tools and Plant	256 1,525	5,549 1,616
Total Grant I...	1,41,454	1,93,562
10. Payment for Inspection... ...	2,465	2,674
11. Local Fund Schools	869	1,213
12. Salary Grants	549	515
13. Furniture Grants	...	75
14. Results Grants...	1,294	1,994
15. Purchase of Books	331	42
Total Grant II...	5,508	6,513
16. Hospitals and Dispensaries ...	...	779
17. Vaccine Establishment	1,471	1,854
18. Sanitary Establishments, &c...	1,902	2,787
19. Choultries' do.	85	79
20. Contributions to the Masulipatam Municipality for the Civil Dispensary	890	1,000
Total Grant III ...	4,348	6,499
21. Establishments at the Presidency, and in the Collector's and Local Fund Board's Offices, and General Contingencies	2,019	2,321
Total Grant IV...	2,019	2,321
22. Miscellaneous Debt Account...	1	199
Total Expenditure ...	1,53,330	2,09,094
23. Balance	1,06,191	72,066
Grand Total...	2,59,521	2,81,160

3. Receipts.—The assets of the year were Rupees 2,81,160, of which Rupees 1,06,191 were at credit at the beginning of the year.

4. The actual receipts of the year show a net increase of Rupees 16,351 over those of the previous year, resulting from a gross increase of Rupees 64,486 against a gross decrease of Rupees 48,135.

5. The Provincial grant for roads was reduced by Government in their orders on the budget on the ground that the grant for 1872-73 was made with special reference to the salt roads in the Circle, and that the two most important of these were unprovided for in the budget of 1873-74. The reduced grant is thus made up :—

	Rs.
Establishment Grant	12,610
For the Argole and Buntumally Salt roads	5,000
Total...	17,610

6. The Provincial grant for schools was for two schools against one school in the previous year.

7. The receipts from Surplus Pound Fund shows considerable decrease compared with those of the previous year, as the amount transferred in 1872-73 included a portion of the surplus collections under the old Cattle Trespass Act. The President will explain, with reference to the entry of Rupees 3,903, proceeds of the sale of building sites at Juggiapett and Bezwadah, how the sites became vested in the Local Fund Board, and why the amount was credited to the Road Fund.

8. The Road and Land Cess receipts exceeded those of the previous year by Rupees 38,569, and the estimate of the year by Rupees 38,161. The President says that the receipts were clearly under-estimated, but that the excess was also due in part to the successful collection of previous year's arrears.

9. Expenditure, Grant I., Public Works.—The Registers kept in this Office show the following allotments as having been sanctioned for public works :—

	Rs.	Rs.
New Works.		
Communications by Public Works Department	97,212	
Do. by Other Agency	1,000	
Educational by Public Works Department	1,000	
Sanitary and Miscellaneous by Public Works Department	5,900	
Sanitary and Miscellaneous by Other Agency	1,100	
		1,06,212
Repairs.		
Communications by Public Works Department	43,059	
Do. by Other Agency	2,000	
Sanitary and Miscellaneous by Public Works Department	6,100	
Sanitary and Miscellaneous by Other Agency	600	
		51,759
Total...		1,57,971

Proceedings of the Madras Government, Financial Department,
19th May 1875.

10. The actual expenditure was—

	President and Accountant-General.	Controller.
	Rs.	Rs.
New Works.		
Communications by Public Works Department	91,974	91,340
Do. by Other Agency	62	62
Educational by Public Works Department	282	282
Sanitary and Miscellaneous by Public Works Department.	2,229	1,346
Total...	94,547	93,030
Repairs.		
Communications by Public Works Department	42,778	42,778
Do. by Other Agency	159	159
Sanitary and Miscellaneous by Public Works Department.	3,752	3,752
	46,689	46,689
Total...	1,41,236	1,39,719
Tolls and Ferries	...	5,366
Total...	1,41,236	1,45,085

11. The Controller shows an expenditure of Rupees 5,366 against Tolls and Ferries, while the Accountant-General states the amount as Rupees 5,548. The Accountant-General will be good enough to explain the cause of the difference. The former Officer exhibits the outlay under Works, separate sub-head "Tolls and Ferries," and the latter under Establishment. The President points out that this charge against Tolls and Ferries appears to be a mistake as there were no toll-gates nor ferries under the management of the Local Fund Board. It seems probable that the Controller has included under this head the outlay on the barges and boats for use on Local Fund works which were sanctioned during the year. The actual payment on this account was only Rupees 1,785 according to the President. The Controller will be good enough to report fully on this debit. With reference to the remarks made by the President and Local Board as to the discrepancies in the accounts they are informed that the Board have addressed the Controller on the subject, and hope that arrangements will shortly be made for monthly intimation of the details of the Controller's debits.

12. Excluding the outlay on Tolls and Ferries there is a difference of Rupees 1,517 between the Controller and Accountant-General's figures as to the total expenditure on New Works. The Board have not been able to trace the cause of the difference. The Accountant-General will be good enough to explain. Taking the Controller's figures 88·44 per cent. of the allotment was expended, 87·58 per cent. under New Works, and 90·20 per cent. under Repairs. This is a considerable advance over the previous year, when only 53·94 per cent. was spent on the whole. Under New Works, Communications, there was no work done on the two roads marginally noted, and consequently the allotments, aggregating Rupees 2,000, were left unutilized for want of revised estimates to suit a change of plan. The allotments for other works appear to have been well worked up to.

Road from Bezwadah to Hyderabad frontier.
Do. Masulipatam to Gudivada *viâ* Pedanna.

	Allotment.
	Rs.
Avinigadda	800
Kykalur	200

13. The allotment of Rupees 1,000 under Educational was for the construction of two school houses, but only Rs. 282 were spent on that at Avinigadda.

14. The allotments under Sanitary and Miscellaneous were chiefly for enlarging the Choultry at Peddapatnam and for works connected with water-supply. The allotment for the Choultry was not utilized as the estimates were not ready. The President points out that the expenditure under this head as given by the Accountant-General does not agree with that shown in the Range Officer's Progress Reports. The expenditure as given by the Controller agrees with the Progress Report. The Accountant-General's figure includes adjustments, the nature of which will be known on the receipt of the explanation already called for from that Officer.

15. Communications—*Repairs by Other Agency.*—The President points out that a sum of Rupees 20-12-8 spent in improving the embankment to the channel at Lankapalli in the Bandar Taluq, an Imperial work, is included under Local Funds. The attention of the Controller is drawn to this point, and he is requested to arrange for an adjustment of the erroneous debit.

16. The Establishment charges were as follow:—

	President and Accountant-General.	Controller.
	Rs.	Rs.
Public Works Department General Establishment ...	39,395	36,064
Petty Establishment	5,766	5,766
Tolls and Ferries	5,549	...
Total...	50,710	41,830

17. The difference in the first item is owing to the Accountant-General's debit including a charge appertaining to 1872-73. The charge for supervision as made by the Controller is 24·89 per cent. on the expenditure by the Public Works Department.

18. Two hundred and eighty-three miles of road were maintained in good order, 29 miles of new road completed, and 20 miles were under construction. Eight tunnels, one road dam, and eleven culverts were built. Certain alterations to the school house at Avinigadda were in progress. The new channel to convey good water to Nizampatam was nearly finished, as also the work of improving and repairing the good water channel and masonry works at Nizampatam. The works for carrying off the surplus water of the tank north of Bezwadah were in progress. Avenues were maintained.

19. The principal new works in progress were—

Works.	Expenditure in the year.	Amount of the Estimate.	Total Expenditure.
	Rs.	Rs.	Rs.
1. Road from Ibrahimpatam to Mylaveram	8,500	66,170	54,448
2. Do. from Nuzvid to Perikeed...	4,103	68,900	47,444
4. Do. from Iylur to Guntoor, 22½ miles (portion in this Circle 16½ miles)	1,680	23,830	12,109
5. Do. from Pier head to Anderson's bridge at Masulipatam	19,940	1,84,235	1,10,234
6. Do. from Vadali to Kykalur	37,266	41,610	37,479
7. Sivagungah self-acting sluice	2,301	8,000	8,163
8. Constructing an iron girder bridge across Masulipatam canal at Chintaguntapalem	247	8,870	8,909
	329	13,640	13,295

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20. The expenditure under Grant I. was Rupees 1,93,562.

21. Grant II., Education.—As in the previous year there were one Deputy Inspector and two Inspecting Schoolmasters. Their salaries and allowances amounted to Rupees 2,674, of which Rupees 100 were recovered from the Masulipatam Municipality. Their work contrasted with the previous year is given below:—

	1872-73.		1873-74.	
	Number of Schools inspected.	Number of Boys in the Schools.	Number of Schools inspected.	Number of Boys in the Schools.
Deputy Inspector	118	5,118	175	5,409
Inspecting Schoolmasters...	159	6,434	179	7,952

22. Rupees 514 were paid in Salary grants to four schools as per margin. The grant given to the two first was the balance due for the previous year; the schools having from 1873-74 been placed under the Results system. The Caste Girls' school at Bezwadah received also a Furniture grant of Rupees 75. The Deputy Inspector reports some improvement in the condition of this school. The school at Repalli is said to be in anything but a satisfactory condition, and the discontinuance of the grant was contemplated. Rupees 1,994 were paid in Results grants to 72 schools, but Rupees 686 of the amount were the grants due to 23 schools for 1872-73. Seventy-two schools obtained certifying Memoranda for Rs. 2,267, the payment of which was deferred to 1874-75. The sum earned in the year was, therefore, Rupees 3,575 against a grant of Rupees 2,000, and it is said that payment of some grants was deferred owing to non-receipt of sanction. When money is available, and supplemental grant applied for, payment should not be deferred pending formal allotment, but the grants earned should be disbursed in anticipation of sanction. The number of schools which passed pupils was 121 against 64 in 1872-73, and the system seems to be working marked improvement.

	Rs.
1. C. M. S. School at Vennanapudi ...	121
2. Do. do. at Pedavirivada ...	
3. Bezwadah Caste Girls' School	223
4. Repalli School	170
Total...	514

23. There were three Local Fund schools at work. Their receipts and charges are shown below:—

Receipts.	Rs.	Charges.	Rs.
Government Grant...	340	Masters	1,013
School Fees	117	Servants	131
Contribution	15	Miscellaneous	69
		Public Works	282
Total...	472	Total...	1,495

The average attendance at these schools is contrasted below with that in the previous year:—

	1872-73.	1873-74.
	RS.	RS.
Avinigadda	46	37
Nizampatam...	20	21
Kykalur...	33	34

The attendance at the first of these schools shows a falling off. This is stated to be owing to two Pial schools having been started at the place in opposition to the Local Fund school. The fact is noteworthy, and if the falling off continues cessation of direct interference by the Local Fund Board in providing instruction would seem to be called for.

24. The expenditure under Grant II. was Rupees 6,513.

25. GRANT III., SANITATION.—It was proposed in the budget to open a Dispensary at Bezwadah and another at Juggiapett, but the former only was established and was opened in August 1873 for out-patients only. Rupees 750 were paid to the Assistant Apothecary in charge of the institution, half of whose salary is paid by the Local Fund Board and the other half by Government, and Rupees 29 were spent on Miscellaneous, rent, furniture, &c.: 827 out-patients were treated, of whom 766 were cured, 4 relieved, 5 died, 19 left, and 33 remained under treatment. The Juggiapett Dispensary was not opened, no officer having been detailed for the charge during the year. Rupees 1,000 were contributed for the support of the Municipal Dispensary at Masulipatam.

26. The Vaccine establishment consisted of one Superintendent, who supervised both Circles, seven permanent, and four temporary Vaccinators employed during the year. The number of persons vaccinated was 6,849, or 50 per cent. in excess of the number in the previous year at a cost of Annas 4-3 per case, and 89·16 per cent. of the operations were successful. In February 1874 the system of paying batta to children supplying lymph at the rate of 2 Annas per head was introduced, and the plan it is said is appreciated.

27. The expenditure on Sanitation was as follows:—

	RS.
Sanitary arrangements at Fairs and Festivals	375
Scavengering Establishment at Juggiapett	1,146
Do. do. at Bezwadah...	1,212
Maintaining three Medicine distributors in Bezwadah and Vissannapett division during the feverish months...	54
Total...	2,787

28. The Establishment and Contingent charges of the endowed Choultry at Peddapatnam amounted to Rupees 79. The receipts of the institution were—Balance Rupees 951 and interest Rupees 210 on its funded capital, total Rupees 1,161.

29. The expenditure under Grant III. was Rupees 6,499.

30. GRANT IV., MISCELLANEOUS.—The Controlling, &c., Establishment and General Contingencies cost Rupees 2,294 and Rupees 27, respectively.

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19th May 1875.

31. BALANCE.—The total expenditure, including a debit of Rupees 199 against the Miscellaneous Debt account, was Rupees 2,09,094, leaving a balance of Rupees 72,066.

32. LOCAL FUND BOARD.—The Local Fund Board consisted of nineteen members, of whom nine were official and ten non-official. Fourteen Meetings were held during the year and the average attendance of members was 4·92, of which 3·18 was official and 1·74 non-official.

GUNTOOR.

33. In the subjoined statement the receipts and charges of the year are compared with those of the previous year:—

Receipts.	1872-73.	1873-74.
	RS.	RS.
1. Balance	13,751	94,954
2. Provincial Grant for roads	26,250	26,250
3. Surplus Pound Fund	11,665	3,071
4. Ferry Rents	2,081	1,163
5. Avenues	4	.....
6. Grass Rents	2	.....
7. Miscellaneous	7	1
8. Road-cess under Act III. of 1866	7,442	1,234
9. Land-cess under Act IV. of 1871	1,45,185	1,08,292
10. Fees in Schools and Training Institutions	.....	37
11. Contribution from Guntoor Municipality for Educational Inspection.	100	40
12. Educational Receipts	36	.....
13. Fees, &c., of Travellers' Bungalows	192	401
14. Sale of Materials, &c	1	2
15. Contribution for works unconnected with Unions or endowed foundations	200	.....
16. Sale proceeds of Books	80	211
17. Public Works Receipts	2,418	1,478
18. Miscellaneous	115	1,390
19. Advances Recoverable	18	1,400
Grand Total...	2,09,547	2,39,924

Expenditure.	1872-73.	1873-74.
New Works.		
	RS.	RS.
1. Communications ... By P. W. D.	58,033	85,753
1. Communications ... By Other Agency.	66	.....
2. Sanitary and Miscellaneous by P. W. D.	33	715
Repairs.		
3. Communications ... By P. W. D.	21,608	28,784
3. Communications ... By Other Agency.	.....	68
4. Sanitary and Miscellaneous by P. W. Department	2,058	4,385
5. Public Works Department Supervision	18,191	32,136
6. Petty Establishment	3,109	5,773
7. Tools and Plant	1,151	1,627
Total Grant I...	1,04,249	1,59,242
8. Payment for Inspection	2,491	2,606
9. Local Fund Schools	393	539
10. Results Grants	2,448	4,644
11. Purchase of Books, &c.	501	322
Total Grant II...	5,833	8,111
12. Vaccine Establishment...	1,303	1,198
13. Sanitary Establishments and cleansing of tanks and wells	289	1,008
14. Public Bungalow Establishment, &c.	258	243
15. Contribution to Guntoor Municipality for Civil Dispensary	1,041	1,339
Total Grant III...	2,891	3,788
16. Establishments at the Presidency and in the Collector's and Local Fund Board's offices and Contingencies	1,578	1,570
Total Grant IV...	1,578	1,570
17. Miscellaneous Debt Account	42	1,596
Total Expenditure...	1,14,593	1,74,307
18. Balance	94,954	65,617
Grand Total...	2,09,547	2,39,924

34. RECEIPTS.—The assets, including an opening balance of Rupees 94,954, were Rupees 2,39,924. The actual receipts of the year show a decrease of Rupees

50,826 compared with those of the previous year, owing chiefly to a falling off in the receipts from the Surplus Pound Fund and in the Road and Land Cess.

35. The receipts from the Surplus Pound Fund decreased for the same reason as that assigned in the case of the other Circle.

36. The Road and Land Cess collections were Rupees 43,101 less than in 1872-73, but in the latter year large arrears were realized and current dues were promptly collected. Compared with the estimate of the year there was an increase of Rupees 9,526.

37. EXPENDITURE, GRANT I., PUBLIC WORKS.—According to the Registers kept in this Office the following allotments were sanctioned for public works:—

	RS.	RS.
New Works.		
Communications by Public Works Department	95,274	
Sanitary and Miscellaneous by do.	425	
		95,699
Repairs.		
Communications by Public Works Department	30,115	
Sanitary and Miscellaneous by do.	6,003	
Do. do. by Other Agency	200	
		36,318
Total...		1,32,017

38. The actual expenditure was —

New Works.		
Communications by Public Works Department	85,753	
Sanitary and Miscellaneous by do.	715	
		86,468
Repairs.		
Communications by Public Works Department	28,784	
Do. by Other Agency	68	
Sanitary and Miscellaneous by Public Works Department	4,385	
		33,237
Total...		1,19,705

These figures agree with those of the Accountant-General and Controller, and show that 90·67 per cent. of the total allotment was expended. Under New Works the expenditure was 90·35 per cent. of allotment and under Repairs 91·51 per cent. These results show an improvement over the previous year.

39. The Establishment charges were as follow:—

	President and Accountant-General.	Controller.
	RS.	RS.
Public Works Department Supervision... ...	32,136	29,784
Petty Establishment...	5,773	5,773
Total...	37,909	35,557

40. The difference in the first item is owing to the Accountant-General having included a debit which appertained to 1872-73. The Controller's charge for Supervision is 24·89 per cent. on the expenditure incurred by the Public Works Department.

Proceedings of the Madras Government, Financial Department,
19th May 1875.

41. Two hundred and fifty-two and half miles of road were kept in good order, 23 miles completed, and 81½ miles were in progress. A drinking water tank was deepened and the bund strengthened and three wells were built. Four tanks and three wells were repaired and avenues were maintained.

42. The principal New Works in progress were —

Works.	Expenditure in the year.	Amount of the Estimate.	Total Expenditure.
	RS.	RS.	RS.
1. Great Northern Road	53,840	5,41,000	1,49,498
2. Road from Chinapalakalur to Narasarowpett	5,439	50,000	49,204
3. Do. from Ponnoor to Bapatla, 14 miles	5,004	61,100	38,534
4. Do. from Guntoor to Amaravati, 21 miles	3,081	46,060	19,618
5. Do. Chilakalurpett to Mekkaricalloo, *via* Narasarowpett, 25 miles	3,841	57,320	31,107
6. Do. from Sattinapalli to Pidugurala, 16 miles and 1,250 yards	2,859	93,770	2,859
7. Do. from Pidugurala to Pondigala, part of the old Trunk Road No. 7	4,798	46,500	4,798
8. Improvements to the Road from Guntoor to Sattinapalli, 21 miles	572	48,137	47,514

43. The expenditure under Grant I. was Rupees 1,59,242.

44. GRANT II., EDUCATION.—One Deputy Inspector and two Inspecting Schoolmasters were employed as in the previous year. Their salaries and allowances amounted to Rupees 2,606, of which Rupees 40 were recovered from the Guntoor Municipality. The work done by the staff is not stated, but there were two Local Fund schools and Rupees 4,644 were paid in Results grants to 163 schools with 3,347 boys out of a budget allotment of Rupees 5,000. The expenditure in Results grants was double that of 1872-73.

45. Two Local Fund schools were maintained during the year and the following is a statement of the receipts and charges:—

At Nandoor.
,, Chinna Ganjam.

	RS.		RS.
School Fees	37	Masters	409
		Servants	35
		Miscellaneous	95
Total...	37	Total...	539

The attendance was fourteen pupils at Nandoor and twenty-one in Chinna Ganjam. The President says that there was a falling off in attendance at the Chinna Ganjam school, said to be in consequence of a resolution that no English should be taught in it.

46. The expenditure under Grant II. was Rupees 8,111.

47. GRANT III., SANITATION.—There were no Local Fund Dispensaries, but the Board contributed Rupees 1,339 to the Guntoor Municipality for the up-keep of the Dispensary there.

48. Vaccination cost Rupees 1,198, including a portion of the Superintendent's salary. Two 1st Class and four 2nd Class Vaccinators were employed, who operated on 4,017 persons at an average cost of Annas 4-9: 93·48 per cent. of the cases proved successful. The Vaccine Establishment seems to be quite inadequate to the needs of so large a Circle.

49. The expenditure on Sanitation was as follows:—

	RS.
Cleansing tanks and wells...	8
Sanitary arrangements at Fairs and Festivals...	361
Scavengering Establishments in nine towns	610
Distribution of Medicines to fever-stricken persons	29
Total...	1,008

50. The establishment of the ten Travellers' Bungalows in the Circle cost Rupees 244. Rupees 401 were collected as fees from 197 travellers who used the Bungalows.

51. The expenditure under Grant III. was Rupees 3,788.

52. Grant IV., Miscellaneous.—The expenditure under this head consisted of Rupees 1,506 on account of Controlling, &c., Establishment, and Rupees 64 on account of Contingencies.

53. Balance.—The total expenditure and balance were Rupees 1,74,307 and Rupees 65,617, respectively.

54. Local Fund Board.— The Board consisted of nineteen members, of whom ten were official and nine non-official. Fourteen Meetings were held and the average attendance of the members was 5·5, 2·66 being official and 1·84 non-official.

(A true Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 139. Order thereon, 19th May 1875, No. 1083.

The Government observe with pleasure that the allotments entrusted to the Public Works Department were very fairly worked out within the year, a very marked improvement appearing in the case of the Masulipatam Circle.

2. They regret that they cannot say the same with reference to the other funds, the administration of the bulk of which rests more directly with the President or Vice-President and the Local Fund Board. The short expenditure on Vaccination in the Masulipatam Circle was, it is true, a result of the Board's proposals having been vetoed by Government, but no attempt is made to explain the failure to utilize a large proportion of the allotment for Sanitary Establishment, and though it is reported that the Juggiapett Dispensary was not opened as no Medical Officer was detailed, no reference is made to any correspondence with the Surgeon-General on the subject.

3. As regards the Guntoor Circle, the most striking feature of the Vice-President's report is the singular absence of any accurate information regarding the transactions of the year, and the President should point out to Mr. Newman

that it is his duty to obtain the detailed information on the absence of which he remarks. The remark in connection with the failure to establish Dispensaries, "that the whole subject must be considered as under debate," is obviously nothing more than an inadequate excuse for mere inaction.

4. The remarks of the Board of Revenue in paragraphs 22 and 23 of the Proceedings above recorded are approved.

(True Extract.)

Officiating Chief Secretary.

To the President of the Municipal Commission, Masulipatam.
,, Public Works Department.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Funds, Kistna District.

Exd. J. Tulloch.

Standing - will be cleared at any time. Ep

130

No. 948.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th April 1875.

Read the following letters from the President of the Local Fund Boards, Kistna District, dated 27th October 1874, No. 179; 9th January 1875, No. 7; 1st December 1874; No. 238, and 9th December 1874, No. 253 :—

THE Local Fund Reports of the Masulipatam and Guntoor Circles for 1873-74 are submitted to Government.

MASULIPATAM.

2. The annexed statement compares the receipts and charges of the year with those of the previous year :—

Receipts.	1872-73.	1873-74.	Expenditure.	1872-73.	1873-74.
	Rs	Rs.	*New Works.*	Rs.	Rs.
1. Balance	1,00,903	1,06,191	1. Communications. By P. W. D.	62,404	91,974
2. Provincial Grant for Roads ...	37,610	17,610	1. Communications. By Other Agency.	...	62
3 Do. for Schools...	170	340	2. Educational by P. W. D. ...	...	282
4. Surplus Pound Fund	11,363	2,785	3. Sanitary and Miscellaneous by P. W. D.	1,302	2,229
5. Ferry Rents	1,439	843	*Repairs.*		
6. Avenues	9	1	4. Communications. By P. W. D.	37,899	42,778
7. Fishery and Grass Rents ...	6,193	7,545	4. Communications. By Other Agency.	20	159
8. Miscellaneous (Special Funds.)	2	...	5. Sanitary and Miscellaneous... By P. W. D.	4,514	3,752
9. Road-cess under Act III. of 1866	19,396	913	5. Sanitary and Miscellaneous... By Other Agency.	150	...
10. Land-cess under Act IV. of 1871	80,196	1,37,248	6. Public Works Department Supervision	29,523	39,395
11. Fees in Schools and Training Institutions	...	117	7. Petty Establishment	3,861	5,766
12. Contributions for Educational Inspection...	150	100	8. Tolls and Ferries	256	5,549
13. Educational Receipts	114	15	9. Tools and Plant	1,525	1,616
14. Choultries' Receipts	210	210	Total Grant I...	1,41,454	1,93,562
15. Contributions for works unconnected with Unions, &c. ...	670	408	10. Payment for Inspection... ...	2,465	2,674
16. Public Works Receipts	707	2,649	11. Local Fund Schools	869	1,213
17. Sale Proceeds of Books	21	99	12. Salary Grants	549	515
18. Miscellaneous	297	4,072	13. Furniture Grants	...	75
19. Miscellaneous Debt Account...	71	14	14. Results Grants...	1,294	1,994
			15. Purchase of Books	331	42
			Total Grant II...	5,508	6,513
			16. Hospitals and Dispensaries ...	...	779
			17. Vaccine Establishment	1,471	1,854
			18. Sanitary Establishments, &c...	1,902	2,787
			19. Choultries' do.	85	79
			20. Contributions to the Masulipatam Municipality for the Civil Dispensary	890	1,000
			Total Grant III ...	4,348	6,499
			21. Establishments at the Presidency, and in the Collector's and Local Fund Board's Offices, and General Contingencies	2,019	2,321
			Total Grant IV...	2,019	2,321
			22. Miscellaneous Debt Account...	1	199
			Total Expenditure ...	1,53,330	2,09,094
			23. Balance	1,06,191	72,066
Grand Total ...	2,59,521	2,81,160	Grand Total...	2,59,521	2,81,160

Govt. of 1875 Madras.

FINANCIAL.

To

THE PRESIDENT OF THE MUNICIPAL COMMISSION, *Masulipatam*, &c., &c., &c.

Dated May, 1875.

Issued

Recd.

MAY.
Nos. 138-139.

Local Fund Reports.—Orders passed on the Revenue Board's review of the reports of the Masulipatam and Guntoor Circles for 1873-74.

G.O., 19th May 1875, No. 1083.

3. Receipts.—The assets of the year were Rupees 2,81,160, of which Rupees 1,06,191 were at credit at the beginning of the year.

4. The actual receipts of the year show a net increase of Rupees 16,351 over those of the previous year, resulting from a gross increase of Rupees 64,486 against a gross decrease of Rupees 48,135.

5. The Provincial grant for roads was reduced by Government in their orders on the budget on the ground that the grant for 1872-73 was made with special reference to the salt roads in the Circle, and that the two most important of these were unprovided for in the budget of 1873-74. The reduced grant is thus made up :—

	Rs.
Establishment Grant	12,610
For the Argole and Buntumally Salt roads	5,000
Total...	17,610

6. The Provincial grant for schools was for two schools against one school in the previous year.

7. The receipts from Surplus Pound Fund shows considerable decrease compared with those of the previous year, as the amount transferred in 1872-73 included a portion of the surplus collections under the old Cattle Trespass Act. The President will explain, with reference to the entry of Rupees 3,903, proceeds of the sale of building sites at Juggiapett and Bezwadah, how the sites became vested in the Local Fund Board, and why the amount was credited to the Road Fund.

8. The Road and Land Cess receipts exceeded those of the previous year by Rupees 38,569, and the estimate of the year by Rupees 38,161. The President says that the receipts were clearly under-estimated, but that the excess was also due in part to the successful collection of previous year's arrears.

9. Expenditure, Grant I., Public Works.—The Registers kept in this Office show the following allotments as having been sanctioned for public works :—

	Rs.	Rs.
New Works.		
Communications by Public Works Department	97,212	
Do. by Other Agency	1,000	
Educational by Public Works Department	1,000	
Sanitary and Miscellaneous by Public Works Department	5,900	
Sanitary and Miscellaneous by Other Agency	1,100	
		1,06,212
Repairs.		
Communications by Public Works Department	43,059	
Do. by Other Agency	2,000	
Sanitary and Miscellaneous by Public Works Department	6,100	
Sanitary and Miscellaneous by Other Agency	600	
		51,759
Total...		1,57,971

10. The actual expenditure was—

	President and Accountant-General.	Controller.
New Works.	Rs.	Rs.
Communications by Public Works Department	91,974	91,340
Do. by Other Agency	62	62
Educational by Public Works Department	282	282
Sanitary and Miscellaneous by Public Works Department.	2,229	1,346
Total...	94,547	93,030
Repairs.		
Communications by Public Works Department	42,778	42,778
Do. by Other Agency	159	159
Sanitary and Miscellaneous by Public Works Department.	3,752	3,752
	46,689	46,689
Total...	1,41,236	1,39,719
Tolls and Ferries	...	5,366
Total...	1,41,236	1,45,085

11. The Controller shows an expenditure of Rupees 5,366 against Tolls and Ferries, while the Accountant-General states the amount as Rupees 5,548. The Accountant-General will be good enough to explain the cause of the difference. The former Officer exhibits the outlay under Works, separate sub-head "Tolls and Ferries," and the latter under Establishment. The President points out that this charge against Tolls and Ferries appears to be a mistake as there were no toll-gates nor ferries under the management of the Local Fund Board. It seems probable that the Controller has included under this head the outlay on the barges and boats for use on Local Fund works which were sanctioned during the year. The actual payment on this account was only Rupees 1,785 according to the President. The Controller will be good enough to report fully on this debit. With reference to the remarks made by the President and Local Board as to the discrepancies in the accounts they are informed that the Board have addressed the Controller on the subject, and hope that arrangements will shortly be made for monthly intimation of the details of the Controller's debits.

12. Excluding the outlay on Tolls and Ferries there is a difference of Rupees 1,517 between the Controller and Accountant-General's figures as to the total expenditure on New Works. The Board have not been able to trace the cause of the difference. The Accountant-General will be good enough to explain. Taking the Controller's figures 88·44 per cent. of the allotment was expended, 87·58 per cent. under New Works, and 90·20 per cent. under Repairs. This is a considerable advance over the previous year, when only 53·94 per cent. was spent on the whole. Under New Works, Communications, there was no work done on the two roads marginally noted, and consequently the allotments, aggregating Rupees 2,000, were left unutilized for want of revised estimates to suit a change of plan. The allotments for other works appear to have been well worked up to.

Road from Bezwadah to Hyderabad frontier.
Do. Masulipatam to Gudivada *viâ* Pedanna.

	Allotment.
	RS.
Avinigadda	800
Kykalur	200

13. The allotment of Rupees 1,000 under Educational was for the construction of two school houses, but only Rs. 282 were spent on that at Avinigadda.

14. The allotments under Sanitary and Miscellaneous were chiefly for enlarging the Choultry at Peddapatnam and for works connected with water-supply. The allotment for the Choultry was not utilized as the estimates were not ready. The President points out that the expenditure under this head as given by the Accountant-General does not agree with that shown in the Range Officer's Progress Reports. The expenditure as given by the Controller agrees with the Progress Report. The Accountant-General's figure includes adjustments, the nature of which will be known on the receipt of the explanation already called for from that Officer.

15. COMMUNICATIONS—*Repairs by Other Agency.*—The President points out that a sum of Rupees 20-12-8 spent in improving the embankment to the channel at Lankapalli in the Bandar Taluq, an Imperial work, is included under Local Funds. The attention of the Controller is drawn to this point, and he is requested to arrange for an adjustment of the erroneous debit.

16. The Establishment charges were as follow :—

	President and Accountant-General.	Controller.
	RS.	RS.
Public Works Department General Establishment ...	39,395	36,064
Petty Establishment	5,766	5,766
Tolls and Ferries	5,549	...
Total...	50,710	41,830

17. The difference in the first item is owing to the Accountant-General's debit including a charge appertaining to 1872-73. The charge for supervision as made by the Controller is 24·89 per cent. on the expenditure by the Public Works Department.

18. Two hundred and eighty-three miles of road were maintained in good order, 29 miles of new road completed, and 20 miles were under construction. Eight tunnels, one road dam, and eleven culverts were built. Certain alterations to the school house at Avinigadda were in progress. The new channel to convey good water to Nizampatam was nearly finished, as also the work of improving and repairing the good water channel and masonry works at Nizampatam. The works for carrying off the surplus water of the tank north of Bezwadah were in progress. Avenues were maintained.

19. The principal new works in progress were—

Works.	Expenditure in the year.	Amount of the Estimate.	Total Expenditure.
	RS.	RS.	RS.
1. Road from Ibrahimpatam to Mylaveram	8,500	66,170	54,448
2. Do. from Nuzvid to Perikeed...	4,103	68,900	47,444
3. Do. from Voleru to Nizampatam	1,680	23,830	12,109
4. Do. from Iylur to Guntoor, 22½ miles (portion in this Circle 16½ miles)	19,940	1,84,235	1,10,234
5. Do. from Pier head to Anderson's bridge at Masulipatam	37,266	41,610	37,479
6. Do. from Vadali to Kykalur	2,301	8,000	8,163
7. Sivagungah self-acting sluice	247	8,870	8,909
8. Constructing an iron girder bridge across Masulipatam canal at Chintaguntapalem	329	13,640	13,295

20. The expenditure under Grant I. was Rupees 1,93,562.

21. GRANT II., EDUCATION.—As in the previous year there were one Deputy Inspector and two Inspecting Schoolmasters. Their salaries and allowances amounted to Rupees 2,674, of which Rupees 100 were recovered from the Masulipatam Municipality. Their work contrasted with the previous year is given below :—

	1872-73.		1873-74.	
	Number of Schools inspected.	Number of Boys in the Schools.	Number of Schools inspected.	Number of Boys in the Schools.
Deputy Inspector	118	5,118	175	5,409
Inspecting Schoolmasters...	159	6,434	179	7,952

22. Rupees 514 were paid in Salary grants to four schools as per margin. The grant given to the two first was the balance due for the previous year; the schools having from 1873-74 been placed under the Results system. The Caste Girls' school at Bezwadah received also a Furniture grant of Rupees 75. The Deputy Inspector reports some improvement in the condition of this school. The school at Repalli is said to be in anything but a satisfactory condition, and the discontinuance of the grant was contemplated. Rupees 1,994 were paid in Results grants to 72 schools, but Rupees 686 of the amount were the grants due to 23 schools for 1872-73. Seventy-two schools obtained certifying Memoranda for Rs. 2,267, the payment of which was deferred to 1874-75. The sum earned in the year was, therefore, Rupees 3,575 against a grant of Rupees 2,000, and it is said that payment of some grants was deferred owing to non-receipt of sanction. When money is available, and supplemental grant applied for, payment should not be deferred pending formal allotment, but the grants earned should be disbursed in anticipation of sanction. The number of schools which passed pupils was 121 against 64 in 1872-73, and the system seems to be working marked improvement.

	RS.
1. C. M. S. School at Vennanapudi ...	121
2. Do. do. at Pedavirivada ...	
3. Bezwadah Caste Girls' School	223
4. Repalli School	170
Total...	514

23. There were three Local Fund schools at work. Their receipts and charges are shown below :—

Receipts.	RS.	Charges.	RS.
Government Grant...	340	Masters	1,013
School Fees	117	Servants	131
Contribution	15	Miscellaneous	69
		Public Works	282
Total...	472	Total...	1,495

The average attendance at these schools is contrasted below with that in the previous year :—

	1872-73.	1873-74.
	RS.	RS.
Avinigadda	46	37
Nizampatam...	20	21
Kykalur...	33	34

The attendance at the first of these schools shows a falling off. This is stated to be owing to two Pial schools having been started at the place in opposition to the Local Fund school. The fact is noteworthy, and if the falling off continues cessation of direct interference by the Local Fund Board in providing instruction would seem to be called for.

24. The expenditure under Grant II. was Rupees 6,513.

25. GRANT III., SANITATION.—It was proposed in the budget to open a Dispensary at Bezwadah and another at Juggiapett, but the former only was established and was opened in August 1873 for out-patients only. Rupees 750 were paid to the Assistant Apothecary in charge of the institution, half of whose salary is paid by the Local Fund Board and the other half by Government, and Rupees 29 were spent on Miscellaneous, rent, furniture, &c.: 827 out-patients were treated, of whom 766 were cured, 4 relieved, 5 died, 19 left, and 33 remained under treatment. The Juggiapett Dispensary was not opened, no officer having been detailed for the charge during the year. Rupees 1,000 were contributed for the support of the Municipal Dispensary at Masulipatam.

26. The Vaccine establishment consisted of one Superintendent, who supervised both Circles, seven permanent, and four temporary Vaccinators employed during the year. The number of persons vaccinated was 6,849, or 50 per cent. in excess of the number in the previous year at a cost of Annas 4-3 per case, and 89·16 per cent. of the operations were successful. In February 1874 the system of paying batta to children supplying lymph at the rate of 2 Annas per head was introduced, and the plan it is said is appreciated.

27. The expenditure on Sanitation was as follows:—

	RS.
Sanitary arrangements at Fairs and Festivals	375
Scavengering Establishment at Juggiapett	1,146
Do. do. at Bezwadah...	1,212
Maintaining three Medicine distributors in Bezwadah and Vissannapett division during the feverish months...	54
Total...	2,787

28. The Establishment and Contingent charges of the endowed Choultry at Peddapatnam amounted to Rupees 79. The receipts of the institution were—Balance Rupees 951 and interest Rupees 210 on its funded capital, total Rupees 1,161.

29. The expenditure under Grant III. was Rupees 6,499.

30. GRANT IV., MISCELLANEOUS.—The Controlling, &c., Establishment and General Contingencies cost Rupees 2,294 and Rupees 27, respectively.

31. BALANCE.—The total expenditure, including a debit of Rupees 199 against the Miscellaneous Debt account, was Rupees 2,09,094, leaving a balance of Rupees 72,066.

32. LOCAL FUND BOARD.—The Local Fund Board consisted of nineteen members, of whom nine were official and ten non-official. Fourteen Meetings were held during the year and the average attendance of members was 4·92, of which 3·18 was official and 1·74 non-official.

GUNTOOR.

33. In the subjoined statement the receipts and charges of the year are compared with those of the previous year :—

Receipts.	1872-73.	1873-74.
	RS.	RS.
1. Balance	13,751	94,954
2. Provincial Grant for roads	26,250	26,250
3. Surplus Pound Fund	11,665	3,071
4. Ferry Rents	2,081	1,163
5. Avenues	4	.....
6. Grass Rents	2	.....
7. Miscellaneous	7	1
8. Road-cess under Act III. of 1866 ...	7,442	1,234
9. Land-cess under Act IV. of 1871 ...	1,45,185	1,08,292
10. Fees in Schools and Training Institutions	.....	37
11. Contribution from Guntoor Municipality for Educational Inspection.	100	40
12. Educational Receipts	36	.....
13. Fees, &c., of Travellers' Bungalows..	192	401
14. Sale of Materials, &c	1	2
15. Contribution for works unconnected with Unions or endowed foundations	200	.....
16. Sale proceeds of Books	80	211
17. Public Works Receipts	2,418	1,478
18. Miscellaneous	115	1,390
19. Advances Recoverable	18	1,400
Grand Total...	2,09,547	2,39,924

Expenditure.	1872-73.	1873-74.
New Works.		
	RS.	RS.
1. Communications ... {By P. W. D. / By Other Agency.	58,033 / 66	85,753 / .....
2. Sanitary and Miscellaneous by P. W. D.	33	715
Repairs.		
3. Communications ... {By P. W. D. / By Other Agency.	21,608 /	28,784 / 68
4. Sanitary and Miscellaneous by P. W. Department	2,058	4,385
5. Public Works Department Supervision	18,191	32,136
6. Petty Establishment	3,109	5,773
7. Tools and Plant	1,151	1,627
Total Grant I...	1,04,249	1,59,242
8. Payment for Inspection	2,491	2,606
9. Local Fund Schools	393	539
10. Results Grants	2,448	4,644
11. Purchase of Books, &c.	501	322
Total Grant II...	5,833	8,111
12. Vaccine Establishment...	1,303	1,198
13. Sanitary Establishments and cleansing of tanks and wells	289	1,008
14. Public Bungalow Establishment, &c.	258	243
15. Contribution to Guntoor Municipality for Civil Dispensary	1,041	1,339
Total Grant III...	2,891	3,788
16. Establishments at the Presidency and in the Collector's and Local Fund Board's offices and Contingencies	1,578	1,570
Total Grant IV...	1,578	1,570
17. Miscellaneous Debt Account	42	1,596
Total Expenditure...	1,14,593	1,74,307
18. Balance	94,954	65,617
Grand Total...	2,09,547	2,39,924

34. RECEIPTS.—The assets, including an opening balance of Rupees 94,954, were Rupees 2,39,924. The actual receipts of the year show a decrease of Rupees

50,826 compared with those of the previous year, owing chiefly to a falling off in the receipts from the Surplus Pound Fund and in the Road and Land Cess.

35. The receipts from the Surplus Pound Fund decreased for the same reason as that assigned in the case of the other Circle.

36. The Road and Land Cess collections were Rupees 43,101 less than in 1872-73, but in the latter year large arrears were realized and current dues were promptly collected. Compared with the estimate of the year there was an increase of Rupees 9,526.

37. EXPENDITURE, GRANT I., PUBLIC WORKS.—According to the Registers kept in this Office the following allotments were sanctioned for public works:—

	Rs.	Rs.
New Works.		
Communications by Public Works Department	95,274	
Sanitary and Miscellaneous by do.	425	
		95,699
Repairs.		
Communications by Public Works Department	30,115	
Sanitary and Miscellaneous by do.	6,003	
Do. do. by Other Agency	200	
		36,318
Total...		1,32,017

38. The actual expenditure was —

New Works.		
Communications by Public Works Department	85,753	
Sanitary and Miscellaneous by do.	715	
		86,468
Repairs.		
Communications by Public Works Department	28,784	
Do. by Other Agency	68	
Sanitary and Miscellaneous by Public Works Department	4,385	
		33,237
Total...		1,19,705

These figures agree with those of the Accountant-General and Controller, and show that 90·67 per cent. of the total allotment was expended. Under New Works the expenditure was 90·35 per cent. of allotment and under Repairs 91·51 per cent. These results show an improvement over the previous year.

39. The Establishment charges were as follow:—

	President and Accountant-General.	Controller.
	Rs.	Rs.
Public Works Department Supervision... ...	32,136	29,784
Petty Establishment...	5,773	5,773
Total...	37,909	35,557

40. The difference in the first item is owing to the Accountant-General having included a debit which appertained to 1872-73. The Controller's charge for Supervision is 24·89 per cent. on the expenditure incurred by the Public Works Department.

41. Two hundred and fifty-two and half miles of road were kept in good order, 23 miles completed, and 81½ miles were in progress. A drinking water tank was deepened and the bund strengthened and three wells were built. Four tanks and three wells were repaired and avenues were maintained.

42. The principal New Works in progress were —

Works.	Expenditure in the year.	Amount of the Estimate.	Total Expenditure.
	Rs.	Rs.	Rs.
1. Great Northern Road	53,840	5,41,000	1,49,498
2. Road from Chinapalakalur to Narasarowpett	5,439	50,000	49,204
3. Do. from Ponnoor to Bapatla, 14 miles	5,004	61,100	38,534
4. Do. from Guntoor to Amaravati, 21 miles	3,081	46,060	19,618
5. Do. Chilakalurpett to Mekkaricalloo, *via* Narasarowpett, 25 miles	3,841	57,320	31,107
6. Do. from Sattinapalli to Pidugurala, 16 miles and 1,250 yards	2,859	93,770	2,859
7. Do. from Pidugurala to Pondigala, part of the old Trunk Road No. 7	4,798	46,500	4,798
8. Improvements to the Road from Guntoor to Sattinapalli, 21 miles	572	48,137	47,514

43. The expenditure under Grant I. was Rupees 1,59,242.

44. GRANT II., EDUCATION.—One Deputy Inspector and two Inspecting School masters were employed as in the previous year. Their salaries and allowances amounted to Rupees 2,606, of which Rupees 40 were recovered from the Guntoor Municipality. The work done by the staff is not stated, but there were two Local Fund schools and Rupees 4,644 were paid in Results grants to 163 schools with 3,347 boys out of a budget allotment of Rupees 5,000. The expenditure in Results grants was double that of 1872-73.

45. Two Local Fund schools were maintained during the year and the following is a statement of the receipts and charges:—

At Nandoor.			
,, Chinna Ganjam.			
	Rs.		Rs.
School Fees	37	Masters	409
		Servants	35
		Miscellaneous	95
Total...	37	Total...	539

The attendance was fourteen pupils at Nandoor and twenty-one in Chinna Ganjam. The President says that there was a falling off in attendance at the Chinna Ganjam school, said to be in consequence of a resolution that no English should be taught in it.

46. The expenditure under Grant II. was Rupees 8,111.

47. GRANT III., SANITATION.—There were no Local Fund Dispensaries, but the Board contributed Rupees 1,339 to the Guntoor Municipality for the up-keep of the Dispensary there.

48. Vaccination cost Rupees 1,198, including a portion of the Superintendent's salary. Two 1st Class and four 2nd Class Vaccinators were employed, who operated on 4,017 persons at an average cost of Annas 4-9: 93·48 per cent. of the cases proved successful. The Vaccine Establishment seems to be quite inadequate to the needs of so large a Circle.

49. The expenditure on Sanitation was as follows:—

	RS.
Cleansing tanks and wells...	8
Sanitary arrangements at Fairs and Festivals...	361
Scavengering Establishments in nine towns	610
Distribution of Medicines to fever-stricken persons	29
Total...	1,008

50. The establishment of the ten Travellers' Bungalows in the Circle cost Rupees 244. Rupees 401 were collected as fees from 197 travellers who used the Bungalows.

51. The expenditure under Grant III. was Rupees 3,788.

52. GRANT IV., MISCELLANEOUS.—The expenditure under this head consisted of Rupees 1,506 on account of Controlling, &c., Establishment, and Rupees 64 on account of Contingencies.

53. BALANCE.—The total expenditure and balance were Rupees 1,74,307 and Rupees 65,617, respectively.

54. LOCAL FUND BOARD.—The Board consisted of nineteen members, of whom ten were official and nine non-official. Fourteen Meetings were held and the average attendance of the members was 5·5, 2·66 being official and 1·84 non-official.

(A true Extract.)

H Elton

Acting Secretary.

To the Chief Secretary to Government, Financial Department,
with printed copies of President's Reports.
,, the President of the Local Fund Boards, Kistna District.
,, the Controller of Public Works Accounts.
,, the Accountant-General.

Exd. J. Tulloch.

Board of Revenue,
MADRAS.
S.O. No. 1083
Proceedings, 16th April 1875, No. 948.
Encl. 1/1
April
No. 948.

Local Fund Reports—of Masulipatam and Guntoor Circles in Kistna District for 1873-74, reviewed and submitted to Government.—Explanation requested in regard to certain points connected with the subject.

Masulipatam, 27th October 1874.

No. 179.

From G. D. LEMAN, Esq.,
President, Local Fund Boards, Kistna Disrtict,

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

In rendering my report* on the expenditure, etc., of Local Funds in the Masulipatam Circle, I have the honor to state that the Act has been carefully worked.

*For 1873-74.

2. In the Masulipatam Board Meetings, the greater number of the non-official members have been conspicuous by their absence. Those who have been regular in their attendance are—

The Reverend Mr. Sharp.
V. Damodarayya.
I. Subbarayadu.

3. The Local Fund Board did not suffer in its efficiency, in the least, by the non-attendance of members ; as a rule, the business to be transacted is the merest routine, the exception being the meeting held prior to the despatch of the budget to the Board of Revenue.

4. It is, no doubt, to be regretted that the privilege of membership is not so appreciated as to make the Zemindars who are at a distance attend, but I do not think that their attendance would in any way assist the deliberations of the Board.

Enclosure No. 1.

Report adopted by the Local Fund Board, Masulipatam Circle, for 1873-74.

Statement No. 1.—The actual balance to the credit of the fund at the beginning of the year amounted to Rupees 1,06,191-3-0, the estimated balance was Rupees 92,800. The Road Fund balance was Rupees 96,930-15-9, or nearly Rupees 17,000 in excess of that estimated, Rupees 80,000. This was due to the fact that many works for which allotments had been made for execution in 1872-73 were not commenced, as the estimates either were not sent in, or were received so late in the year, that the necessary sanction was not received in the year. The balance of the Endowment Fund was Rupees 951-4-1 against Rupees 750 estimated. The difference is trifling, and was due to the fact that the small repairs proposed to Pedapatnam Choultry were not undertaken. It was anticipated that Rupees 12,050 would remain to General Fund, but the actuals only amounted to Rupees 8,308-15-2. This deficiency was due to a variety of causes : in the first place it was expected that we should commence the year 1872-73 with a balance of Rupees 16,000 in hand, in reality there was a deficit of nearly Rupees 2,000 ; secondly, one-third land-cess was estimated to amount to Rupees 42,000, but the actuals did not rise beyond Rupees 26,732, owing to the badness of the season. The proposed transfer of Rupees 35,950 from one-third land-cess to road was not made.

2. Rupees 17,950 were received from Provincial Funds as estimated in the budget.

	Actuals. Rs.	A.	P.	Estimate. Rs.
Surplus Pound Fund	2,785	0	0	4,000
Ferry Rents	842	9	0	2,000
Avenues.....	1	3	3	...
Fishery Rents	7,544	12	0	4,500
Grass Rents	.....	...	...	
Miscellaneous	.....	...	...	500
Total...	11,173	8	3	11,000

3. The total receipts of Special Funds were Rupees 11,173-8-3 against Rupees 11,000 estimated ; the particulars appear in the margin.

4. The estimate of Pound Fund Receipts was Rupees 1,200 in excess of the actuals. The estimate was framed on the actuals of the previous year.

5. The deficiency in the Ferry Rents as compared with the estimate amounted to nearly Rupees 1,200. It seems that the estimate was framed too high; also that when sending in the budget, the Local Fund Board were still in hopes of inducing Government to leave the Ferry Rents of Bezwada to Local Funds.

6. The Fishery Rents show an excess of nearly Rupees 3,000 over estimate, chiefly owing to the collection of Rupees 1,852-8-0 arrears, which should have been collected in the previous year.

7. The total land-cess collected was Rupees 1,38,161-5-1, an excess of Rupees 38,161-5-1 over the estimate. The receipts were clearly under-estimated, but the excess is also due in part to the steady collection of previous year's arrears. The collections were for the most part made under Act IV. of 1871.

8. A contribution of Rupees 2,000 from the municipality for the Fort Road was entered in the budget; nothing, however, was received, and it is doubtful if the municipality will ever be equal to the burden they undertook in consequence of the reduction in their income.

9. On the transfer of the Avanigadda School to the Board, a few Rupees stood to its credit in the Savings' Bank; by an adjustment now made, Rupees 14-12-10 have been made over to the Local Fund.

	Rs.	A.	P.
Inhabitants of Bezwada	358	4	0
From one M. Desapati of Ibrahimpatam	50	0	0
Total...	408	4	0

10. Rupees 408-4-0 were received from certain inhabitants of Bezwada Taluq for the dispensary at Bezwada, and towards constructing a "ghaut" on the river at Ibrahimpatam.

11. Rupees 800 were estimated as the "sale-proceeds of books," but the actuals were only s 99-3-9. The provision in the budget was made in the expectation that if the Board's educational scheme were sanctioned, there would be great demand for books in the schools.

12. The miscellaneous receipts amounted to Rupees 4,071-15-4. The estimate was only Rupees 800. The excess is due to receipts from the sale of building-sites at Jaggiapett. This source was not anticipated when making the budget.

13. The total receipts of the year were Rupees 1,74,968-9-7, which with the balance of Rupees 1,06,191-3-0 gives a total of Rupees 2,81,159-12-7.

14. *Statement No.* 2.—The total expenditure under Grants I. to IV. was Rs. 2,09,094-2-3, the estimate being Rupees 2,24,030, and the actual balance remaining unspent under all heads at the close of the year amounted to Rupees 72,065-10-4. The expenditure is distributed under the usual budget grants in the margin.

	Rs.	A.	P.
Grant I.	1,93,561	15	11
Do. II.	6,512	13	4
Do. III.	6,498	15	2
Do. IV.	2,320	15	1
	2,08,894	11	6
Advances recoverable ...	199	6	9
Total...	2,09,094	2	3

15. Details will now be given of the operations of the various funds of the Circle.

16. Road Fund—*Statement No.* 3.—The total receipts under Road Fund amounted to Rupees 2,24,694-13-1, of which Rupees 96,930-15-9 represent the balance of the previous year; an explanation of the difference between estimated and actual balance appears in the previous remarks contained under Statement No. 1. Two-thirds land-cess collections came to Rupees 92,412-0-10, which was composed of the sums marginally noted. The causes for this excess are the same as those given in paragraph 7. From Provincial Funds in addition to the establishment grant of Rupees 12,610, Rupees 5,000 were given solely on account of repairs and improvements to the Argole and Bantumilli salt Road (*vide* G. O., No. 728, dated 24th May 1873, paragraph 4). The whole could not be expended, as work could not be commenced in the wet weather. Receipts under Special Funds and other items require no remarks beyond the notice already given to them in reviewing the general income of the Circle in Statement No. 1.

	Rs.	A.	P.
Under Act III. of 1866	913	8	4
Two-thirds of the Collections, under Act IV. of 1871	91,498	8	6
Total...	92,412	0	10

17. The expenditure from the Road Fund was Rupees 1,87,258-1-4; the estimate Rupees 1,78,020. Of this, Rupees 92,035-10-5 were laid out on new works, and Rupees 42,937-3-11 were devoted to repairs, the expenditure amounting in all to Rupees 1,34,972-14-4. Nearly the whole of this, viz., Rupees 1,34,752-3-2, was expended by the Department Public Works; the expenditure by "other agency" amounting to only Rupees 220-11-2. There is no agreement whatever between these figures and the results shown in the progress reports. As the Board are not put in possession of the details of expenditure communicated by the Accountant-General, they are not in a position to correct the expenditure shown on the different works. All the works were entrusted to the Department Public Works. The Rupees 220-11-2 shown as the expenditure "by other agency" appears to be the compensation-money paid to owners of lands taken for the works indicated in the margin. Here also the Controller and Accountant-General are wrong in charging to Local Funds the expenditure incurred in improving the embankment to the channel at Lankapalli in the Bander Taluq. This is an Imperial work.

New Works.	Rs.	A.	P.
1. Guntoor and Iyalur Road	35	14	2
2. Voleru and Nizampatam Road	25	11	4
Total...	61	9	6
Repairs.			
1. Road to Chundoorpalli	2	11	4
2. Hyderabad Road at Nandigama	1	14	10
3. Road from Gudivada to Pamarru	133	10	10
4. Embankment Channel at Lankapalli	20	12	8
Total...	159	1	8

18. Rupees 50,740-6-5 show the cost of establishment and charges on account of tolls and ferries, the details of which appear in the margin. The Board do not understand what item (*c*) is, and the heavy charge of Rupees 5,548-6-4; for they have as yet established no toll-gates, nor are there any ferries under their management. This appears to be a mistake. This is one of the inevitable results of the present system of allowing the Accountant-General to charge off lump sums in the accounts without furnishing the Board with the particulars of such charges.

	Rs.	A.	P.
(*a.*) Petty Establishment	5,765	9	9
(*b.*) Share of cost of Public Works Department Supervision	37,645	7	3
(*c.*) Charges in connexion with Tolls and Ferries	5,548	6	4
(*d.*) Share of cost of General Management...	1,780	15	1
Total ...	50,740	6	5

19. The balance left at the end of the year amounts to Rupees 37,436-11-9.

20. *Statement No.* 4. displays the progress made during the year in new works.

21. The budget and this statement alike contain nine new works as the allotted task for the year; of these, two only were left untouched.

22. *Item No.* 1.—Road from Ibrahimpatam to Mylavaram, fifteen miles; eight miles were completed in the previous year, and twenty-two road-dams and twelve tunnels. The work of this year was four miles commenced, of which two were completed, and two tunnels. There remains work to cost Rupees 11,700 in round numbers to complete this road.

	Rs.
Estimate	66,170
Allotment	8,000
Expenditure	8,500

23. *Item No.* 2.—Road from Nuzvid to Perikeed, fourteen miles. Six miles have been metalled and gravelled in this, four in the previous year; earthwork and metalling have been partly; done on the 9th to 15th miles. One road-dam and one tunnel have been finished in 7th and 8th miles, and three tunnels were built up to the springing line of the arches in miles nine and ten. The progress in masonry works appears to have been satisfactory. There remains work to cost Rupees 21,000 in round numbers to complete this.

	Rs.	A.	P.
Estimate	68,900	0	0
Allotment	5,000	0	0
Expenditure	4,102	8	5

24. *Item No.* 3.—Road from Voleru to Nizampatam, twenty miles. Earthwork and sanding have been completed for sixteen miles; four other miles are in progress. Three new tunnels were finished during the year, and minor masonry works are going on. This work appears to have made rapid progress. A revised estimate has lately been submitted to the Local Fund Board, showing a saving in the original estimate of Rupees 9,000 by the excision of two bridges, which would have been rendered perfectly insufficient by the completion of the Western Delta drainage improvements. For one bridge, a ballacutt has been substituted, and in place of the other, the Iskapalli drainage channel-bund has been widened to serve as the road. There remains work to cost Rupees 2,000 to complete this road.

	Rs.	A.	P.
Estimate	23,830	0	0
Allotment	2,500	0	0
Expenditure	1,653	14	6

25. *Item No.* 4.—Road from Iyalur to Guntoor (portion in this Circle) sixteen and-a-half miles. Earthwork has been finished along the whole road. Ten miles have been metalled and gravelled as contrasted with seven done in the previous year. Four more are in progress, and a contract has been given for the collection and carting of kunker for the remaining miles. All the masonry works have been completed, with the exception of one bridge over the western bank channel. The work appears to have been pushed on actively, and the extra allotment fully utilized. Work to cost Rupees 45,000 remains to be done.

	Rs.	A.	P.
Estimate	1,56,515	0	0
Allotment	17,330	0	0
Expenditure	19,903	13	9

26. *Item No.* 6.—Road from Pier Head to Anderson's Bridge, four miles. Three miles and 700 yards of this have been finished, and 700 odd yards only remain to be done. The gravel was spread half-inch thick at first; but as this depth proved insufficient, an extra inch was added. The original allotment was Rupees 20,000 or about half the total cost; but finding that carriage for stone was procurable, it was resolved to push the work on, as it could be done more economically in one year than in two. The excess expenditure was provided from savings.* There remains Rupees 4,130 of work to complete this.

	Rs	A.	P.
Estimate	41,610	0	0
Allotment	38,397	0	0
Expenditure	37,266	0	5

* Revenue Board's Miscellaneous Proceedings, No. 2,231, of 31st March 1874.

27. *Item No.* 7.—Road from Masulipatam *viâ* Challapalli to Kottapalem. Nothing was spent out of this allotment on the roadway proper, but two ballacutts for use on the Dayapekulva and Kannikalamadugu were constructed at a cost of Rupees 660. On the representation of the District Engineer, a ballacutt was sanctioned by the Local Fund Board instead of a bridge (originally proposed) for the Nakkacodu, as it was supposed from the section of the stream that it would be suitable. Further examination, however, showed so much mud and so little water, that a ballacutt, would be useless for the greater part of the year; the bridge estimate was accordingly submitted, and the work carried† out to completion during the favorable season. These works will be of great use, as traffic was greatly impeded by the difficulties of these crossings.

	Rs.	A.	P.
Allotment	1,171	0	0
Expenditure	2,774	0	10

† *Vide* Revenue Board's Miscellaneous Proceedings, No. 4,932, of 22nd July 1874.

28. *Item No.* 9.—Culverts on the Argole and Bantumilli Road. Eleven culverts have been finished, of which eight remain to be plastered. The road from Bantumilli Channel Calingula to Bantumilli has been finished also, with the exception of gravelling, materials for which are being collected. This expenditure was incurred for the benefit of the salt traffic passing along the Argole Road. It was not possible to spend more in the year; it will be completed in 1874-75.

	Rs.	A.	P.
Estimate	5,665	0	0
Allotment	3,672	0	0
Expenditure	3,617	3	5

29. The only items on which no work was done are Nos. 5 and 8. The first is the road from Bezwada to Hyderabad frontier. Non-receipt of the revised estimate delayed the commencement of any work. The road was lately inspected by the District Engineer, and his advice to the Board is that the construction of a metalled road should not be attempted, but that six miles of road, which are nearly impassable in wet weather, should be thoroughly re-made at a cost of about Rupees 16,000, and gravel spread or brokenstone packed as circumstances require in other parts where the soil is good. Item No. 8 is the road from Masulipatam to Gudivada *viâ* Pedanna. No money was spent upon this undertaking in consequence of the estimate not being ready. It was proposed to metal the road, but the expense would be prohibitive, and the idea has been given up, and no allotment made in the budget of 1874-75.

30. Incomplete Works.—The rest of the Statement No. 4 is taken up with works, ten in number, which remained unfinished at the close of the official year 1872-73, and for which funds had to be assigned. They will be now noticed in their order.

31. *Item No.* 1 is the road from Kowtaram to Gudivada, six miles and 527 yards. The earthwork has been almost finished, but three or four tunnels remain to be built. This road is to be bridged throughout. Sanding will be necessary as the scheme to metal it has been relinquished. It will shortly be finished—an event which will be appreciated, as it passes through the wettest portion of Gudivada Taluq.

32. *Item No.* 2. Road from Vadali to Kykaloor (eleven miles) has been finished together will all its masonry works. An excess expenditure of Rupees 163 was incurred. The revised estimate showed an increase of Rupees 264-8-8 which was sanctioned, but was not all expended owing to pressure of work at the end of the year.

33. *Item No.* 3. is the construction of a bridge over the Polrazu Codu on the Bantumilli and Gudivada Road. The bridge-work was finished save parapets, and it will be of great use to the salt carriers. The excess outlay is due to the fact that the wings and abutments had to be raised 2'-6" higher than was allowed in the sanctioned estimate by the verbal orders of the Chief Engineer for Irrigation. In G. O., No. 1,348, of 20th May 1874, Government ordered that the cost of these improvements should be met from Imperial Funds.

34. *Item No.* 4.—Sivagunga Self-acting Sluice. The only work remaining to be done at the beginning of the year was to fit the shutters which was successfully accomplished.

35. *Item No.* 5.—Improvements to the road through Duggirala from the new to old lock. The very little remaining to be done to this work was also finished during the year.

36. *Item No.* 6.—Road from Vellatore to Chandole, fourteen miles. This work was not touched in 1872-73, but it was completely finished during the year under report with the exception of gravelling one or two spots in the 4th and 5th miles.

37. *Item No.* 7.—Road from Jaggiapett to join Hyderabad Road near Sheermahomedpett, two miles. Margining was the only work left to be done during the year, and this was completed. It will be of much service to the Jaggiapett traffic, and a small sum of compensation remains to be settled.

38. *Item No.* 8.—Iron Girder Bridge at Chintaguntapalem. There was no work left to be done but revetment, and that was executed during the year.

39. *Item No.* 12.—Road from Pedapampudi to Gurivendagunta. The earthwork was very nearly finished, and two out of three tunnels were built during the year.

40. *Item No.* 13.—Accommodation Bridge across Kommamur Channel at Kolakalur. The masonry work was finished up to the cordon, and the parapet walls are now under construction. About Rupees 160 work remains to be done. It was open for traffic almost throughout the year with temporary parapets.

41. *Items Nos.* 9, 10 *and* 11 of the incomplete list being under Rupees 1,000 in amount have been included among petty new works.

42. Two more items require a little explanation, as they do not appear in the budget or incomplete list.

43. The first is the construction of a barge for use on Local Fund works. Rupees 1,785, the amount of the estimate, has been paid into the workshop at Bezwada, and the boat will shortly be completed. The work is the first-fruits of a scheme to accumulate a small fleet of barges for use of Local Funds, which was started at the time when the Fort Road was begun. The expenditure was met from the Road Fund Reserve.

44. The second item is for sanding the Bapatla and Chandole Road. Sanding can only be done in wet weather, and work will be resumed as soon as the rains begin.

45. The expenditure upon petty new works has been clubbed in Statement No. 4. It amounts in all to Rupees 1,279-1-8.

46. The budget allotments for works were altered considerably in some cases. Rupees 8,000 had to be taken out of the allotments owing to the reduction of the Provincial Grant. Government* considered that this could best be spared from Item No. 4, but the Local Fund Board preferred to take it from Items† 2, 3, and 4. The other alterations not having reference to this have been sanctioned in Revenue Board's Miscellaneous Proceedings, No. 2,231, dated 31st March 1874. The Board will also see that, in certain instances, expenditure exceeded the allotments. To rectify this, the Local Fund Board intend sending in a list of transfers.

* *Vide* G. O., No. 728, dated 24th May 1873, paragraph 5.

	Rs.
† Item 2	5,000
,, 3	2,000
,, 4	1,000
Total...	8,000

47. A mileage statement is hereto appended, as directed in Board's Circular Memorandum, No. 867, dated 20th June 1873. Miles 283 were maintained in good order as against 261 of last year; twenty-nine miles of new road were completed as compared with fourteen in the previous year, and miles twenty under construction this year against twenty-eight last year.

48. At one time, it seems to have been thought that nothing but metalled roads should be constructed throughout the district, and consequently estimates exceeding a lakh were passed for two roads in particular: first, the Ibrahimpatam and Mylavaram Road; second, that from Perikeed to Nuzvid. Both roads run through hard red soil, and rocky ground in parts, and the existing traffic would have been amply provided for by merely clearing the track, and bridging a few water-courses. A large sum having, however, been already spent upon them, it was considered better to push the works on this year to prevent the loss of money already spent. When they are finished, more money will be available for the Delta, where a larger traffic demands a heavier expenditure. The first three and-a-half miles of the Masulipatam and Bezwada Road have been laid down, and the last four or five have been metalled in the year; the latter out of the maintenance allotment. Sanding is going on where that material is available. With regard to the portion beyond Bezwada, the District Engineer considers that instead of laying out four lakhs on reconstruction, an expenditure of one-eighth of that amount will answer all practical purposes. The ballacutts and bridge on the Masulipatam and Kottapalem Road will go a long way towards smoothing the difficulties of the Divi traffic, of which it is the main artery. The other Delta roads must do without metal foundations for some time to come, as the expense would be far beyond our present resources; meanwhile, sand, which is a very fair substitute, where available, is being spread in many places instead of gravel.

49. With the abolition of the house-tax, the Union Fund has disappeared.

50. The Endowment Fund—*Statement No.* 7.—The Pedapatnam Choultry is the only institution of the kind under the Board's control. The money to its credit was Rupees 951-4-1, which, with Rupees 210 interest on its funded capital, gave a total of Rupees 1,161-4-1. Fixed and contingent charges came to Rupees 78-12-0. Rupees 2,100 were alloted for its repairs and improvements during the year, but no expenditure was incurred, owing to non-preparation of estimates which have now, however, been passed.

51. General Fund—*Statement No.* 8.—It was estimated the balance would amount to Rupees 12,050, but the actuals were Rupees 8,308-15-2 only. Rupees 340, as estimated, represent the grant from Provincial Funds towards the support of the Nizampatam and Kykaloor Schools. Rupees 45,749-4-3 are the actual receipts from one-third land-cess as compared with an estimate of Rupees 33,300; the cause for this increase has already been given. The Masulipatam Municipality contributed Rupees 100, as was anticipated in the budget towards Educational Inspection. The other items having already been taken into account in reviewing the general receipts, there is no need to discuss them now. The total receipts under General Fund amount to Rupees 55,303-11-5.

52. The total expenditure was Rupees 21,757-4-11, which was distributed as per margin, and the balance of this fund at the close of the year was Rupees 33,546-6-6.

	Rs.	A.	P.
Grant I.	8,084	13	8
Do. II.	6,512	13	4
Do. III.	6,420	3	2
Do. IV.	739	6	9

53. *Grant* I.—Rupees 2,511-4-6 represent the expenditure upon new works, and Rupees 3,752-1-7 were laid out on repairs. These figures are taken from the Accountant-General's statement. The Board cannot make out from the progress reports upon what work the outlay of Rupees 2,511-4-6 was made. There are only four works* entered in them, with an expenditure of Rupees 1,628-2-11.

	Rs.	A.	P.
*1. Alterations to the Avanigadda School-house	282	6	3
2. Improving and repairing good-water channel and its masonry works at Nizampatam	632	15	8
3. Excavating a channel to convey sweet water to Nizampatam	123	1	0
4. Draining surplus water from the tank north of Bezwada	589	12	0
Total...	1,628	2	11

54. The outlay upon repairs was mainly devoted to maintenance of avenues; the provision being Rupees 4,000.

55. Rupees 5,000 were set apart in the budget for the erection of choultries, but no outlay was made owing to the difficulty of deciding upon suitable localities; and the major part of the sum was transferred to incomplete works (*vide* Revenue Board's Proceedings, No. 2,109, of 15th October 1873).

56. Rupees 1,260 was also set apart, together with part of the Pedapatnam Endowment Fund, to meet the intended outlay upon enlargement of that choultry, as explained in reviewing transactions of the Endowment Fund. The allotment could not be utilized as the estimates were not ready.

57. The cost of supervision by Department Public Works has been entered at Rupees 1,749-12-7. The budget allotment was Rupees 3,540.

58. The total expenditure, Grant, I., thus came to Rupees 8,084-13-8.

59. *Grant* II.—Under Educational Inspection, two-thirds of the Deputy-Inspector's salaries, etc., amounted to Rupees 1,625-14-0, or nearly 200 Rupees in excess of the previous year's charge, owing to the Inspector's having travelled more. The salaries of the Inspecting Schoolmasters amounted to Rupees 1,048-8-0, as compared with Rupees 977-2-4 of the previous year, making a total of Rupees 2,674-6-0 for inspection, the budget allotment being Rupees 3,100.

60. The appended statement of work done by each Inspector shows that the Deputy inspected 175 schools, containing 5,409 boys, as against 118 schools visited by him in the year before; and Inspecting Schoolmasters, of whom there are two as in last year, inspected 179 schools with boys 7,952, as compared with 159 schools examined in 1872-73. Both of the supervising agencies seem to have done more work.

61. The Union Fund having been abolished during the year under report, all charges of Union Schools (now Local Fund Schools) are now exhibited under the General Fund. Three schools appear under this head, Avanigadda, Nizampatam and Kykaloor. The first two were Union Schools proper, but the latter, never having been declared such, received a salary grant in the previous year. The total outlay on these establishments came to Rupees 1,213-5-4. Particulars of receipt and expenditure are clearly set out in Statement No. 6. All are Middle-class schools, and those at Nizampatam and Kykaloor receive a Government grant of Rupees 14 and 14½, respectively. The average attendance, as contrasted with that of the previous year, appears in the margin. In a numerical point of view, the attendance at Avanigadda has fallen below that of the previous year. This is owing to two pial schools in the place having been started in opposition to that supported by the fund. Kykaloor and Nizampatam show an increase of pupils on the rolls, and the former is said by the Deputy-Inspector to be more efficiently conducted than the other two. In all the three schools, the system of collecting fees was introduced, though accepted with reluctance at first. Opposition seems to be gradually dying out.

	1872-73	1873-74
	RS.	RS.
Avanigadda	46	37
Nizampatam...	20	21
Kykaloor	33	34

62. Rupees 514-8-0 were spent out of the budget allotment of Rupees 1,000* upon the schools entered in the margin. The grant made to the first two is the balance due to them for the previous year, as these schools have now been transferred to the Result Grant System. The Board are glad to observe that the Deputy-Inspector has reported some improvement in the condition of the caste girls' school; though the attendance was bad, teaching has taken a turn for the better, and no doubt now that the miserable kennel in which the school used to be held has been exchanged for a new building, more interest will be taken by the people in this work. The Anglo-Vernacular School at Repalli is said to be in anything but a satisfactory condition; the classes were very weak when examined, and the people do not evince the slightest interest in their work. Unless a change for the better is soon apparent, the Board will have to consider the propriety of discontinuing their grant.

* Salary Grants under (*d*) Grant II

	RS.	A.	P.
1. C. M. S. School at Vennanapudi ...			
2. Do. at Pedavirivada. ...	121	0	0
3. Bezwada caste girls' school	223	8	0
4. Repalli School	170	0	0
Total ...	514	8	0

63. The budget allotment was Rupees 2,000 for Results Grants, and the actual outlay within the year amounted to Rupees 1,994, which was paid to seventy-two schools; but Rupees 685-12-0 of this sum represents the earnings of twenty-three schools for the preceding year; deducting this from the total expended, Rupees 1,308-4-0 only could be paid out of the allotment to forty-nine schools, in addition to which seventy-two schools obtained certifying memoranda during the year for a sum of Rupees 2,267, the payment of which has had to be deferred to the current year, as the grants lapsed before the sanction of the Revenue Board was received to the transfer of Rupees 1,750 to this head to meet the increased expenditure. It has been decided by the Circle Board that all schools shall be paid the full amount they earned last year (1873-74) out of the present year's allotment, Rupees 5,000. The total number of schools which passed for grants during the year was 121, or very nearly double the number (64) of the previous year, and ten times in excess of the Result Schools in 1871-72. The increase is satisfactory, and the constant inspection of these schools cannot fail to induce by degrees greater teaching efficiency among the masters. The total number of pupils upon the rolls on 31st March 1874 in all schools whether Local Fund, Result, or Salary Grant, was 2,426 (or 1,000 more than in the previous year) as distributed in the margin. All the Result Schools are attended by boys with the exception of one for girls at Bezwada. The teaching is up to the second standard, and the school appears to be doing fairly, the greatest drawback being the difficulty in securing regular attendance.

Local Fund Schools	95
Salary Grant Schools	70
Result Grant Schools	2261
Total...	2426

64. A grant of Rupees 75 was made to the caste girls' school at Bezwada for furniture during the year.

65. As compared with Rupees 330 spent on books in the previous year, the outlay on this head amounted only to Rupees 41-10-0 out of a budget allotment of Rupees 1,000. The stock of books secured before being ample for the purposes of the current year, it was proposed to transfer a part of this sum, viz., Rupees 900, to meet the increased expenditure on Result Grant Schools, and this transfer received the Revenue Board's sanction, but after the close of the official year.

66. The total expenditure under Grant II. amounted to Rupees 6,512-13-4.

67. *Grant III.*—An unendowed hospital was opened at Bezwada, the expenditure on which amounted to Rupees 779 out of an allotment of Rupees 5,000, which was intended to meet the charges of a similar institution at Jaggiapett. The Bezwada Dispensary has been placed in charge of an Assistant Apothecary, half of whose salary, Rupees 75, is paid by the Board; no officer having been detailed to Jaggiapett, no dispensary was opened there during the year.

68. Rupees 1,854-4-6, or Rupees 400 in excess of the money laid out in the year before, were actually expended under Vaccination. Rupees 5,200 were provided in the budget, as it was proposed to substitute for the present establishment an Apothecary on Rupees 250, and seven Hospital Assistants on Rupees 175: but this scheme having been vetoed by Government (*vide* G. O., No. 1,140, dated 13th August 1873), there is of necessity a large surplus over expenditure. The ordinary establishment* during the year was a Superintendent and seven Vaccinators, and an additional staff of four temporary† Vaccinators was employed in consequence of the prevalence of small-pox in certain taluqs. The number of persons vaccinated during the year was 6,849, of which 6,107 were successful, being 89 per cent. owing to the employment of these additional operators. The number of persons vaccinated was increased by half, the percentage of successful cases being about the same. In the month of February, it was determined to introduce the system of paying batta to children, supplying lymph at the rate of 2 Annas per head. There has not been much time for watching the effects produced, but the plan seems to be appreciated. The cost for vaccinating each is Rupees 0-2-9.

* Portion of the Superintendent's salary chargeable to this Circle.....	RS.	A.	P.
	38	0	0
Two 1st-Class Vaccinators.....	36	0	0
Five 2nd-Class do.	50	0	0

† At Rupees 10 each

69. The budget grant was Rupees 5,000 for sanitary establishments, etc. Rupees 374-15-9 were expended on sanitary arrangements at fairs and festivals, the greater part of which was laid down in making arrangements for the Pushkaram festival celebrated in October at Bezwada and Kallapalli which were attended by multitudes. Scavengering establishments at Jaggiapett and Bezwada cost Rupees 1,145-7-11 and Rupees 1,212-3-11, respectively. The establishment employed in Bezwada was increased by one cart and two scavengers during the year at the instance of the Head Assistant Collector. Rupees 54-3-1 as against Rupees 47-5-2 in the previous year were spent in maintaining three medicine-distributors in Bezwada and Vissannapett Division during the feverish months.

70. Rupees 1,000 were paid to the municipality, being half the anticipated expenditure upon the Civil Dispensary in the town.

71. The total expenditure under this grant amounted to Rupees 6,420-3-2.

72. Rupees 41-6-9 were spent on the extirpation of prickly-pear at Pamarru; this item is included under Advances Recoverable; it has been adjusted in the current year's accounts.

73. *Grant IV.*—The share of cost of general management has been entered at Rupees 540, which is the remainder debited to this fund after the Road Fund has been charged its share.

Under Advances Recoverable, there is a sum of Rupees 199-6-9. The total of Grant IV. amounted to Rupees 739-6-9.

74. BALANCES.—The closing balances of the year under the various funds are as follow :—

	RS.	A.	P.
Road Fund	37,436	11	9
Endowment Fund	1,082	8	1
General Fund	33,546	6	6
Total...	72,065	10	4

GENERAL REMARKS.

75. The report has been drawn up according to the figures communicated by the Accountant-General. These differ from the expenditure taken from the progress reports. The subjoined memorandum illustrates the difference between the two sets of accounts :—

——	As per Accountant-General.			As per Progress Reports.			Difference.		
	RS.	A.	P.	RS	A.	P.	RS.	A.	P.
1. New Works—									
Communications	92,035	10	5	93,784	10	6	+ 1,749	0	1
Educational...	282	6	3	282	6	3	...	...	...
Sanitary and Miscellaneous ...	2,228	14	3	1,345	12	8	— 883	1	7
2. Repairs—									
Communications	42,937	3	11	42,778	1	11	— 159	2	0
Sanitary and Miscellaneous ...	3,752	1	7	3,752	1	7	...	...	...
3. Establishment—									
Petty Establishment	5,765	9	9	5,765	9	9	...	...	...
Cost of Department Public Works Supervision	39,395	3	10	39,395	3	10	...	...	...
Charges in connexion with Tolls and Ferries	5,548	6	4	...	...	...	— 5,548	6	4
4. Tools and Plant	1,616	7	7	1,616	7	7	...	...	...
Total ..	1,93,561	15	11	1,88,720	6	1	— 4,841	9	10

Unless these differences are cleared up, it is not possible to secure harmony between the several accounts submitted with this report, nor is it likely that the expenditure on any particular work can be accurately given. The Board are also afraid that the Controller not being intimately acquainted with the nature of the Local Fund transactions may debit to Local Funds charges which do not legitimately appertain to the fund. As already observed, the charge of Rupees 5,548-6-4 for tolls and ferries is perfectly unintelligible to the Board as they have neither in this Circle. Agreement between these two sets of accounts can only be secured by checking the advices of monthly expenditure communicated by the Accountant-General with the progress reports furnished by the Range Officers. As the Accountant-General's advices do not show the expenditure in each range, it is not possible under the present system to clear up differences. The Board would, therefore, suggest that the Accountant-General be directed to furnish these details monthly in future. This would save delay and confusion in the preparation of the accounts.

(Signed) G. D. LEMAN,
President.

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No. 7.

MASULIPATAM, 9th January 1875.

From G. D. LEMAN, ESQ.,
President, Local Fund Boards, Kistna District,
To J. GROSE, ESQ.,
Secretary to the Board of Revenue.

I HAVE the honor to forward the report* of the Apothecary in charge of the Local Fund Dispensary at Bezwada.

* *Vide* Official Memorandum, No. 1,996, dated 4th December 1874.

2. The attendance is not so great as I could wish, for there is no doubt that there are a very great number of cases of suffering in the town and the neighboring villages that might be relieved if the people would only avail themselves of the services of the medical officer ; but there is no doubt that some good is done by the Institution.

ENCLOSURE No. 1.

Annual Report of the Dispensary, Bezwada, for 1873-74.

THE season has been healthy during the greater portion of the year. There has been no unusual outbreak of any disease. Monsoon set in rather late. There was a heavy fall of rain in the month of October, and the greatest amount registered was 19·96 inches.

2. Necessaries of life have been cheaper than in the previous year. Market was well supplied ; the staple article of food is rice, the best sort of which was sold at 10 seers for a rupee.

3. General state of health has been good during the greater portion of the year, but was much affected towards its latter end. Fever of an intermittent type was then prevalent, and the total number of admissions from this disease in the months of November, December, and January was 207. Several deaths were reported to have taken place in the town ; this was chiefly owing not to the severity of the attack, but to the maltreatment of the native practitioners ; had medical assistance been sought for in time there would not have been such casualties. It has been the prevailing idea among the people, high and low, rich and poor, that this disease can be cut short by starvation, and hence they subject the patient to this torture for a certain number of days, at the end of which, if he has not succumbed to it, they apply for medical aid ; under such circumstances, it will not be strange to hear of several mortalities from this disease.

4. Small-pox was somewhat prevalent during the year, and a few cases of the same proved fatal ; no medical aid was desired for this disease, as it has been regarded by the people as Divine visitation.

5. Prevailing diseases during the year were fever, rheumatism, and bowel-complaints.

6. The dispensary which has been opened at this station since the month of August last is rising in popularity as can be seen from the number of admissions for the last three months, which was far greater than in the preceding five months. Men of all classes in the town and in the neighboring villages seem to appreciate the European medicines and treatment, and have sought relief at the dispensary. Nothing has yet been done towards the construction of wards and the necessary out-houses, and hence no in-patients were treated. The total number of out-door patients treated during the year was 827, of these 766 were cured, 4 relieved, 5 died, 19 absented, and 33 remaining on the Sick List. Of the cases which proved fatal, there were 2 from beri-beri, 1 from paralysis, 1 from dropsy, and 1 from general debility.

Average daily sick was 23½.

BEZWADAH,
1st April 1874.

(Signed) S. SUNJEEVEE,
Assistant Apothecary, in Medical charge.

(True Copy.)

(Signed) G. W. FAWCETT,
Assistant Collector, for President.

MASULIPATAM, 1st December 1874.

No. 238.

From G. D. LEMAN, ESQ.,

President of the Local Fund Boards, Kistna District,

To J. GROSE, ESQ.,

Secretary to the Board of Revenue, Madras.

I HAVE the honor to submit the Annual Accounts and Report of the Guntoor Local Fund Board for 1873-74. These were compiled from the several Range Progress Reports, but have been kept in this Office in consequence of the Revenue Board's Proceedings, dated 1st July 1874, No. 1,645, enjoining that there should be perfect agreement between the figures exhibited in the reports and those furnished to the Accountant-General.

2. The revenues of the year from all sources were :—

	Actuals.			Budget.
	RS.	A.	P.	RS.
1. Balances	94,954	1	4	22,000
2. Allotments from General Revenue	30,485	2	0	32,850
3. Land-cess	1,09,525	12	11	1,00,000
4. School fees	37	4	0	...
5. Contributions	40	0	0	100
6. Endowments	401	1	9	410
7. Miscellaneous	4,480	8	10	800
Total...	2,39,923	14	10	1,56,160

The large excess of the actual balance, viz., Rupees 72,954-1-4 over the estimate, is due, as will be seen from the Revenue Board's Proceedings, No. 332, dated 16th February 1874, to a large under-estimate of Land-cess made in the preparation of the Budget of 1872-73, in 1871, and to certain unexpended allotments under General Fund amounting to Rupees 5,000.

3. In the Proceedings quoted above, the Revenue Board sanctioned an appropriation of Rupees 45,467 out of this large balance for certain Road and General Fund purposes, as detailed in the list accompanying the Proceedings.

4. There is an over-estimate of Rupees 2,364-14-0 under "Allotments from General Revenues," which needs no explanation.

	RS.	A.	P.
Budget Estimate	32,850	0	0
Actuals	30,485	2	0
	2,364	14	0

5. The total collections under Land-cess amounted to Rupees 1,09,525-12-11, or Rupees 9,525-12-11 in excess of the estimate of Rupees 1,00,000.

6. Rupees 37-4-0 were fees collected in the two Local Fund Schools at Nandoor and Chinna Ganjam.

7. Rupees 40 were contributed by the Guntoor Municipality towards the cost of the Educational Inspection. The Budget Estimate was Rupees 100. The mistake seems to have arisen, because, in the Municipal Office, G. O., dated 28th March 1873, No. 426, was read to apply to that year which it does not. The Commissioners have been asked to pay at once the difference.

8. Rupees 401-9-0 were fees, etc., collected in the travellers' bungalows.

9. The Miscellaneous collections of Rupees 4,480-8-10 comprize certain Department of Public Works receipts and advances recoverable.

10. The total collections thus amounted to Rupees 2,39,923-14-10.

11. The total expenditure under the various heads was Rupees 1,74,307-5-2 and was :—

	RS.	A.	P.
Under Grant I	1,59,241	14	5
,, ,, II	8,111	5	6
,, ,, III	3,788	1	0
,, ,, IV	1,570	0	5
Advances recoverable	1,595	15	10
Total...	1,74,307	5	2

leaving a balance of Rupees 65,616-9-8.

12. The several funds subordinate to the Local Funds will now be noticed in detail.

13. ROAD FUND.—The receipts of this fund including the balance of Rupees 54,168-2-7, amounted to Rupees 1,60,848-4-11 as against an estimate of Rupees 1,19,720. The increase was mostly in the opening balance and the two-thirds of Land-cess collections credited to the fund, and the cause has been explained in paragraph 2 *supra*.

14. The expenditure amounted to :—

	RS.	A.	P.
New works	85,752	9	7
Repairs	28,852	8	5
Establishment including Department Public Works Supervision charge	37,719	10	2
Tools and Plant	1,557	9	8
Advances recoverable...	0	1	6
Total...	1,53,882	7	4
leaving a balance of Rupees	6,965	13	7

15. *Statement No.* 4.—The number of new roads under construction during the year was fifteen. Five as entered in the budget, and the remaining ten as sanctioned in the Revenue Board's Proceedings, dated 16th February 1874, No. 332, etc. Certain additional allotments were sanctioned in Miscellaneous Proceedings, No. 2,231 of 31st March 1874, and some more were applied for in my letter, No. 156, dated 24th September 1874.

	RS.	A.	P.
Estimate	5,41,000	0	0
Allotment	53,840	0	0
Expenditure	53,839	10	11

16. *Item No.* 1.—The Great Northern Road. From the papers quoted in the above paragraph, it will be seen that the allotment for this road was originally Rupees 24,520 in the budget and was raised to Rupees 53,840, as the Range Officer had ready command of labor and material, and pushed on with the work vigorously.

	RS.	A.	P.
Estimate	50,000	0	0
Allotment	6,235	0	0
Expenditure	5,438	14	6

17. *Item* 2.—Road from Chinna Palakalur to Narasarowpett. This road has been almost completed.

18. *Item* 3.—Road from Ponnoor to Bapatla, fourteen miles. In 1871, the Government sanctioned an estimate for metalling this road, at a cost of Rupees 61,100. About Rupees 33,000 had been laid out on the work according to this estimate up to 31st March 1873. During last year the District Engineer considering that metalling with sand kunker (the only stuff procurable) "totally unfit" for making the surface of a road for bandy traffic, proposed, instead, that the road should be sanded. A saving of some Rupees 11,000 was pointed out as one result of the proposed change to which the Local Fund Board have acceded; and during the rains of the past year a portion of the road was finished.

	RS.	A.	P.
Estimate.....	61,100	0	0
Allotment	10,000	0	0
Expenditure	5,003	13	5

40. The total cost on account of Education was Rupees 8,111-5-6, or at a little more than Rupees 2 per boy taught.

41. GRANT III.—No dispensaries were opened during the year.

42. Rupees 1,197-12-1 were charged to this fund on account of vaccination. The budget allotment was Rupees 1,300. The establishment consisted of :—

1 Superintendent, portion of his salary chargeable to the Circle ... Rs. 32 per mensem.
2 First-class Vaccinators ... ... ,, 18 ,,
4 Second-class ,, ... ,, 10 ,,

The number of persons vaccinated during the year was 4,017 of whom 3,755 were successful, the rate being 93 per cent. The cost per person amounted to Annas 4-9. In the previous year it was Annas 4-8. The number operated upon was 4,439 ; and the percentage of success was 89.

43. Rupees 360-12-0 were devoted to ensuring conservancy arrangements at the festivals at Kotappakonda, Mangalagiri and Ponnoor, which passed off very quietly.

44. Regular Scavengering Establishments were kept up in nine towns at a cost of Rupees 609-10-4.

45. Medicines of the value of Rupees 28-14-0 were purchased and distributed in places where there was sickness.

46. Ten bungalows were maintained at an expenditure of Rupees 243-9-11. The Establishment cost Rupees 230-15-1 and consisted of a Sweeper, who also served as a keeper at each bungalow and was paid a monthly wage of Rupees 2, save at Guntoor and Bapatla, where it was Rupees 4.

47. To the Guntoor Municipality a contribution of Rupees 1,338-14-8 was made, out of the budget allotment of Rupees 1,500, towards the expenses of their dispensary. The total cost under Grant. III. was Rupees 3,788-1-0.

48. GRANT IV.—Needs no special notice.

49. The closing balances of the year under the several funds are :—

	Rs.	A.	P.
Road Fund	6,965	13	7
General ,, ...	58,650	12	1
Total Rs.	65,616	9	8

50. As regards the working of the Board, I have nothing more to add to what I have already said for 1872-73. Every thing went on very smoothly. The usual Statement is subjoined.

Number of Members.			Total number of meetings held during 1873-74.	Average attendance.		Remarks.
Official.	Non-official.	Total.		Official.	Non-official.	
10	9	19	14	$2\frac{3}{14}$	$1\frac{4}{7}$	On 5th April 1873, there were 2 official and 3 non-officials.
						,, 3rd May 3 3
						,, 7th June 2 3
						,, 24th June, special 1 3
						,, 5th July 4 1
						,, 4th August 3 3
						,, 2nd September, special 6 0
						,, 6th September 3 0
						,, 18th October 3 1
						,, 1st November 3 2
						,, 13th December 2 1
						,, 10th January 1874, 2 2
						,, 7th February 1 2
						,, 7th March 2 2

(Signed) G. D. LEMAN,
President.

GUNTOOR, 19th May 1874.

No. 121.

From H. NEWMAN, ESQ.,
Vice President, Local Fund Board, Guntoor Circle,

To G. D. LEMAN, ESQ.,
President, Local Fund Boards, Kistna District.

I HAVE the honor to submit the report of the Guntoor Circle Board on the operations of the year 1873-74, with Statements showing the actual receipts and expenditure as compared with the Budget allotments.

2. A map showing the condition of the several roads should be enclosed, but the Board has not received any map from the District Engineer this year.

3. The year began with the large balance of Rs. 94,954 as compared with the Rs. 22,000 which had been estimated. This was owing to the estimate of Road-cess of previous years having been made much below the mark, as I pointed out in last year's Report.

4. I find, however, that Rupees 1,09,525 only are returned as the actual produce of the Road-cess for the year. The cess produced Rupees 1,52,626 during the year 1872-73, and I do not know why it should suddenly decrease by over Rupees 40,000.

5. The amount of the Surplus Pound Fund for the year is entered as Rupees 3,070, but during the previous year 1872-73, it realized Rupees 11,664 or nearly four times as much. This also requires explanation.

6. The ferry rents seem also to have decreased by one-half.

7. The sum received for School fees was Rupees 37 as compared with Rupees 115 the last year. I have sent for an account which will explain this reduction.

8. The Choultry at Sitanagaram not having been then transferred, the amount of its endowment Rupees 60 was not carried to account.

9. Rupees 1,390 are entered as miscellaneous receipts, but I do not know the details of this item. I believe it includes Rupees 1,270 realized by sale of carts and oxen.

10. The actual expenditure on New Works Rupees 85,752 and also on repairs considerably exceeded the amount originally allotted. A Supplemental Estimate was forwarded for sanction during the year.

11. The cost of the Public Works establishments is not entered in the Accounts received by this Board. The figures, therefore, representing the balance in the enclosed Account, cannot be correct.

12. The sum expended on Salaries of Schoolmasters did not come up to the estimated amount, as the Nandoor School was not open in the early part of the year. The Head Master is not even now paid, as the Accountant-General refuses to pass his salary until he produces a health certificate, which he has not done. I do not think he can obtain one, but he states that the certificate is not required by the Rules.

13. The Board have been unable to utilize the sum set apart for Dispensaries proposed to be established at Vinuconda, Dachepalli and Cherala. Since they resolved to establish them, a fresh order has been issued by Government defining the class of Medical Subordinates who are considered competent to be put in charge of such dispensaries. It is doubtful whether the qualified men can be obtained at all for such remote stations, but if they can, they would require a higher salary than this Board has provided in the Budget, so that the whole subject must be considered as under debate.

14. To save time, I have directed the Superintendent of Vaccination to send to you direct the details regarding it for the year.

15. No medical practitioners were employed or taught as the scheme is not approved of by the Medical Department.

16. Much work went on during the year on the Great Northern Road between Guntoor and the Kistna. Several tunnels and road dams were completed, and at present about fourteen miles

E

out of nineteen are completed and in good order. It is expected that the remaining five miles will be complete by August next, as all the metalling has been carted and is ready on the spot. The next cotton season will find a good road for the first time between Guntoor and the river.

17. The estimate for this part of the Great Northern Road was for a sum of five and-a-half lakhs, and was sanctioned by Government in 1869. It was determined at that time to abandon the old line of road because it was liable to annual inundation, and to construct a road on a higher level between Guntoor and the Nellore District. The Government then probably intended to complete the road to Calcutta, but it has recently been announced that this is no longer intended. The sums already expended on this estimate have been mainly spent between Guntoor and the river, which work was absolutely necessary in any case, and that part of the road is nearly completed. But it may very well be questioned whether it would be expedient in the interest of this district alone to expend the four lakhs sanctioned on the estimate on the remaining part between Guntoor and the Nellore District. Much earth-work has already been done there, but no part of the road is yet made, and the Board desire to request you to consult the District Engineer on the point as to whether it is necessary that this new part of the road should continue to be made on the estimate now that Government has abandoned the Northern Road as an Imperial work, or whether it would not be possible to proceed on some more economical plan.

18. The road to Bapatla is in very fair condition to within a few miles of that place. I inspected it a fortnight ago. As soon as the rains begin, the sanding of the portion which consists of black Cotton soil will proceed.

19. As regards the salt road from Chinna Ganjam to Inkole, I inspected a part only recently, and found that part in very fair order.

20. The road to Sattenapalli is not quite finished, but very nearly so.

21. The road from Guntoor to Iyaloor is finally completed.

22. The festivals and fairs at Kotappa Konda, Mangalagiri and Ponnoor passed off without any disturbance, and the usual arrangements for conservancy were made. I hear that Small-pox was very prevalent in the Repalli Taluq, especially towards the end of the year.

23. The Local Fund Board during this year commenced the entertainment of scavengers to improve the towns of Vinuconda, Narasarowpett, Dachepalli, Tummer Code, Mangalagiri, Bapatla, Karempudi, Chilkalurpett, Purushottapatnam, Sattenapalli and Kunkalagunta.

24. I enclose the Statement of the mileage of roads completed and in progress, and a Statement of the number of results schools and scholars.

25. I inspected the Local Fund School at Chinna Ganjam within the past month. It is going on satisfactorily. The number of boys is twenty-one at present. The Master has a bent for teaching English. I think that if he could be got to confine his attention to Telugu teaching, that the number of boys could easily be increased at this large Salt Station and the Board could then increase the number of Masters. If he spends his time in teaching twenty little boys a little English, he fails to increase the numbers who would come to learn the elementary subjects only as is desired, and of which there is so much need. The number of boys taught at Nandoor is fourteen.

(Signed) H. NEWMAN,
Vice-President.

List showing the names of the Travellers' Bungalows, in the Guntoor Circle, and the number of persons that halted in them in 1873-74.

Bapatla	34	Rompicherla	13
Inkolloo	17	Guntoor	49
Paichur	14	Prattipad	13
Pidugurala	1	Mangalagiri	39
Pondugal	0		197
Kommalapad	17		

SUBMITTED to the Board of Revenue, Madras, in continuation of letter, No. 238, dated 1st December 1874, and with reference to Circular Memorandum, dated 8th August 1873, No. 1,178.

MASULIPATAM,
9th December 1874.

(Signed) G. D. LEMAN,
President.

43a

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter No.

from the Board of Revenue Dt
16 April 1875 No 948.

Ordered thereon. Ackd. 19 May 1875.
No 1083.

The Govt observe
with pleasure that the allot-
-ments entrusted to the P.W.
Dept were very fairly worked
out within the year, a very
marked improvement appear-
-ing in the case of the Masuli-
-patam Circle

2. They regret, however,
that they cannot say the
same with reference to the
other funds, the administra-
-tion of the bulk of which
rests more directly with the
President or Vice President
and the Local Fund Board
the short expenditure on
Vaccination

Vaccination in the Masu-
-lipatam Circle, was, it is
true, a result of the Boards
proposals having been vetoed
by Govt, but no attempt is
made to explain the failure
to utilize a large proportion
of the allotment for Sanitary
Establishment, and though it
is reported that the Juggiapett
Dispensary was not opened as
no Medical Officer was detailed,
no reference is made to any
Correspondence with the Surgeon
General on the subject.

3. As regards the Guntoor
Circle, the most striking fea-
-ture of the Vice Presidents report
is the singular absence of any
accurate information regarding
the transactions of the year.
The remark in connection with
the failure to establish Dis-
-pensaries "that the whole
subject

& the Govt. Sd. point on Mr W.
Lushman that it is his duty
to obtain the details in forms
in the absence of Mr Lushman's.

"subject must be considered
as under debate", is obviously
nothing more than an inade-
-quate excuse for more inaction.

4. The remarks of the
Board of Revenue in paras
22 & 23 of the Proceedings
above recorded, are approved.

H
30/4

To the President of the Board Com^rs Masulipatam
" Public Works Dept
" Revenue Dept

The Board of Revenue
Asst General
Sanitary Comm^r
Surgeon Genl & Jr. Med Dept
Director of Public Instrn
Presd Local Fund & Municipal District

Desp^h
576.

Govt. of {1875} Madras.

To

The Board of Revenue.

Dated 19th May
Recd. 1875, No. 1083.

Nos. 138-139.

Local Fund Reports.

Orders passed on the Revenue Board's review of the reports of the Munsiff-patam & Guntur Circles for 1873-74.