

F.W.D. -
1905079

No. 9050

Edg - December 1/79

Govt. of 1879: **STANDARD**
FINANCIAL.

To
THE BOARD OF REVENUE,
Secy, Secy,

Dated December, 8th.

Received

Recd.

G.O. 311 December 1879. No. 2911

No 3302 wd/22nd Dec/79

Amend. to
the S.E., 2nd Circle.

W.H.H.
19/12/79

W.H.H.
19/12

2 - Copies to City & Co.

S.E. 2nd Circle ✓

E. P. V. ✓

Dec 22-12-79

DECEMBER.
Nos. 52-53.

Local Funds—Reports.—Orders passed on Proceedings, Board of Revenue, reviewing the Local Fund Report of the Nallare Circle for 1878-79.

442-443

GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

9th December 1879, No. 2314.

Local Funds—Reports.

Read the following paper :—

No. 52. *Proceedings of the Board of Revenue, dated 14th August 1879, No. 2,329.*
ABSTRACT.—Reviewing and submitting to Government the Local Fund Report of the Nellore Circle for 1878-79.

No. 53. ORDER THEREON, 9th December 1879, No. 2314.

The Nellore Circle report for 1878-79 shows the receipts of the year at Rs. 2,85,593 against Rs. 2,30,170 estimated and Rs. 2,11,216 actual of 1877-78.

2. In regard to the large opening deficit of Rs. 1,14,992 according to the audited results of 1877-78, and the President's observations concerning it, the Government observe that the principles which should govern adjustment of famine expenditure were fully discussed and decided in G.O., 11th March 1879, No. 455. The President should have explained whether the instructions of Government have been acted on in Nellore. It should be remembered that the expression "Assets of the Circle" in paragraph 2 of the Government Order include not only the actual collections of the year, but also the outstandings remaining to be realised after its close. The Government did not sanction any debit to Local Funds which would result in opening 1879-80 with a deficit in excess of what can be adjusted by arrears collections due for previous years. This principle must be maintained.

3. The land-cess which is the principal source of revenue in the Circle produced Rs. 2,46,975 against Rs. 2,00,000 estimated and Rs. 61,978 actual of 1877-78. The increase is ascribed to the collection of large arrears. The arrears still remaining to be collected should have been stated in the report.

4. The revenue from tolls amounted to Rs. 5,766 against Rs. 13,000 estimated and Rs. 8,403 realised in 1877-78. The large decrease is explained; but the Government are not satisfied that this branch of revenue was properly administered. The expenses on account of establishment show that the tolls were under the direct management of the Local Board. The total expenditure under tolls amounted to no less than Rs. 2,132 or over 35 per cent. of the income. This position is very unsatisfactory and demands attention.

5. The amount realised by the sale of books was Rs. 490; while Rs. 1,216 were laid out on their purchase.

6. The Board of Revenue will notice more fully the Public Works expenditure in their general review, when the final adjustment of accounts will have been effected.

7. Information regarding the educational work of the year is very defective. The progress of the various schools should have been reported; and the results of the year compared with those of the previous one. The excessive cost of some of the schools should be explained, and the details of school fees reported. The attendance

in the school at Patur is not given. Under results grants the following particulars should be given in addition to those contained in the report :—

- (a) The number of schools which sent pupils for examination, the average attendance in them, and the number of pupils presented for examination with corresponding particulars for the previous year.
- (b) The number of schools which earned grants with the number of students passed; and corresponding information for the previous year.
- (c) The number to which grants were actually paid within the year.
- (d) The amount of arrears paid for the previous year and the amount still due.

8. The vaccination charges appear to be high. The Sanitary Commissioner will advise the President as to any reductions which may appear to him practicable with a view to reducing the cost per operation. The expenditure on sanitation was very small, only Rs. 4,097 being expended out of a budget allotment of Rs. 15,000. Steps should be taken to systematise sanitary operations so as to ensure the expenditure of the annual allotment.

9. The travellers' bungalows cost Rs. 1,140 against Rs. 570 collected from fees.

10. The number of meetings of the Local Fund Board was only nine. Rule 168 of the Local Fund Rules requires that the Board should meet at least once a month.

11. The attendance of the non-official members was very unsatisfactory; out of sixteen non-officials the average attendance at the nine meetings was one only. The President will warn persistent absentees that their names will be removed from the Board, unless they exhibit more interest in the administration of local affairs.

(True Extract.)

H. B. GRIGG,
Acting Under Secy. to Govt.

To the Board of Revenue,

„ Revenue Department,
„ Public Works Department,
„ Accountant-General,
„ Sanitary Commissioner,
„ Surgeon-General, Indian Medical Department,
„ Director of Public Instruction,
„ President of the Municipal Commissions, Nellore District,

} with Board's Proceedings,
No. 2329.

Local Funds—Reports.—Orders passed on Proceedings, Board of Revenue, reviewing the Local Fund Report of the Nellore Circle for 1878-79.

DECEMBER.
Nos. 52-53.

G.O., 9th December 1879, No. 2314.

Recd.
Issued
Dated December, 9th.

To
THE BOARD OF REVENUE,
&c.,
&c.,
&c.
Sd/-
G.Ovt. of 1879: 2314.

FINANCIAL.

Encls No 2302nd/22 Decr/79.

Command to the Supy Engr.
Second Circle.
1/24/ R.H.S.

Supy Engr. II Circle
Ex. Mr. Accts.

No. 2,329.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th August 1879.

Read the following letter from J. GROSE, Esq., President of the Local Fund Board, Nellore Circle, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated 15th July 1879, No. 28 :—

I HAVE the honor to submit the report on the operation of the Local Fund Board of the Nellore Circle for the year 1878-79, together with the usual Statements, Nos. 1 to 12.

2. There were nine meetings held in the year against eleven in the preceding year, the average attendance of the official members being four, or two more than in 1877-78, and of the non-official members one only. There were thirty-two members, one half of whom were only official.

3. The financial transactions of the Fund will now be noticed.

4. The receipts and charges are as usual classified under Road Fund and General Fund. The year commenced with a deficit balance of Rs. 1,14,992-1-8* (the figures as finally audited and reported by the Accountant-General), and the actual receipts amounted to Rs. 2,85,593-5-0 and the expenditure to Rs. 1,91,160-1-0, leaving again a deficit balance of Rs. 20,558-13-8†.

5. The receipts and charges (the figures have not yet been audited) of the Local Fund during the year are contrasted below with the actuals of 1877-78 and the estimates for 1878-79 :—

Item.	Actuals of 1877-78 (audited).	1878-79.			Difference between Columns 2 and 4.
		Budget Estimate.	Actuals (unaudited).	Difference between Cols. 3 and 4.	
1	2	3	4	5	6
Balance at the beginning of the year	Rs. 4,145	Rs. 17,240	Rs. — 1,14,992	Rs. — 97,752	Rs. — 1,00,852
Receipts.					
2. Allotments from General Reserves	8,222	13,750	10,999	— 2,751	+ 2,777
3. Rates and Taxes	70,380	2,13,000	2,52,742	+ 39,742	+ 1,82,362
4. Fees in Schools	599	1,030	617	— 413	+ 18
5. Contributions	1,32,015	590	590	..	+ 590
6. Receipts from endowments, &c., Miscellaneous ..	1,32,015	1,800	20,645	+ 18,845	— 1,11,370
Total ..	2,11,216	2,30,170	2,85,593	+ 55,423	+ 74,377
Total including Balance ..	2,15,361	2,47,410	1,70,601	— 42,329	— 26,475
I. Public Works	2,81,119	1,65,360	1,42,660	— 22,700	— 1,38,459
II. Education	19,816	29,020	19,888	— 9,132	+ 72
III. Sanitation	25,791	34,680	25,312	— 9,368	+ 479
IV. Miscellaneous	3,627	3,040	3,300	+ 260	— 327
General Fund Reserve	..	7,270	..	— 7,270	..
Total ..	3,30,353	2,39,370	1,91,160	— 48,210	— 1,39,193
Balance ..	— 1,14,992	8,040	— 20,559	— 12,519	— 94,433

6. It will be seen that while the opening balance in the budget is estimated at Rs. 17,240 in favor of the Fund, the actual transactions have changed it to a

deficit balance of Rs. 1,14,992-1-8. This is chiefly due to the adjustment to the debit of the Local Fund accounts of 1877-78 of Rs. 1,38,966-6-8, being the famine expenditure on roads in this circle. It is not certain whether Government intended this adjustment to be made so as to necessitate so large deficit, and no sections in Madras Act II of 1871 seem to authorize it.

7. The receipts of the year have exceeded the estimate by Rs. 55,423 and the actuals of 1877-78 by Rs. 74,377. This increase chiefly occurs in Land-cess, large outstanding arrears under that head having been realized in the year.

8. In the absence of unaudited figures under expenditure and information as to the cost of Public Works Supervision and Tools and Plant, any comparison with the estimate of 1878-79 and the actuals of 1877-78 will be misleading and is therefore omitted.

9. The Examiner states that a further sum also has to be debited to Local Funds on account of famine outlay in the accounts for 1878-79. But this has not been done in the statements now submitted. It may also be mentioned here that several works provided for in the budget had to be stopped under the special orders of Government in view to effect savings to meet the adjustment of famine expenditure to the debit of the Fund.

10. *Road Fund.*—With a deficit balance of Rs. 83,670-13-8 at the beginning and the receipts of Rs. 1,98,135-4-8 in the year, the assets amounted to Rs. 1,14,464-7-0 under Road Fund against Rs. 1,59,613, the estimate, and Rs. 1,94,965-12-8, the actuals of 1877-78. The expenditure amounted to Rs. 1,40,848-6-8, being Rs. 15,972 less than the estimate, and Rs. 1,31,008-8-3 less than the actuals of 1877-78.

11. No new roads were undertaken. The following roads were in progress and the estimate, allotment made in the budget, and the actual expenditure are shown below :—

	Estimate.	Allotment in Budget for 1878-79.	Actual Expenditure for 1878-79.
	RS.	RS.	RS. A. P.
1. Road from Great Northern Road from Madras to Bengal frontier, sanctioned in G.O., dated 15th June 1870, No. 1,461	2,61,990	10,000	8,866 11 11
2. Completing the road from Kottapattam via Ongole to Cumbum, sanctioned in G.O., No. 2,084, of 26th October 1875... ..	2,56,000	5,000	4,805 0 2
3. Road from Dugarajupattam to Naidupett	54,000	1,000	51 4 11
4. Road from Venkatagiri to Naidupett, sanctioned in G.O., No. 1,046, of 3rd August 1862	40,000	1,000	673 8 0
5. Road from Pedalakur to Rapur	33,030	2,000	841 4 4
6. Metalling and improving portion of Great Northern Road, sanctioned in G.O., No. 854, of 16th April 1875	23,140	2,500	2,321 10 10
7. Reconstructing Road from Gudur to North Arcot frontier beyond Venkatagiri, sanctioned in G.O., No. 2,001, dated 11th October 1875	19,900	5,000	4,903 15 0
8. Road from Kodanalur to Buchiredipollem	15,000	1,000	793 9 0
9. Road from Gudur to Tikkavaram	10,000	1,000	1,000 15 3

12. For works 3, 5, 8, and 9 estimates have been promised by the Superintending Engineer, but have not been received as yet.

13. As required by paragraph 6 of the Revenue Board's Circular Memorandum, No. 1,250, dated 5th August 1875, the following particulars as regards the state of the roads in the circle are given :—

1. Number of miles of road in the circle	934
2. Do. in good order	613
3. Do. roads completed	40
4. Do. in progress	23

14. The expenditure on the construction and repair of roads during the year, together with cost of Public Works Department Supervision as far as reported by Public Works Department and the Examiner, was Rs. 1,32,519 against Rs. 1,19,110 in the preceding year.

15. *Tolls.*—The receipts were estimated at Rs. 13,000, but only Rs. 5,766-0-6 were realized against Rs. 8,402-13-6 in the preceding year, thus exhibiting a decrease of Rs. 7,233-15-6 over the estimate and of Rs. 2,636-13-0 over the actuals of 1877-78. This was due partly to continued freshes in the river Pennair for about six months, which impeded the passage of carts to a great extent, and partly to the Buckingham Canal abstracting traffic from the roads.

16. The expenditure was Rs. 2,132-2-8, or 732 more than the estimate as detailed in the Statement No. . This increase is caused by the payments in the year under report of salaries of toll establishment due for some months in the preceding year.

17. *Fisheries.*—The receipts under this head amounted to Rs. 1,633-13-0, or 133-1-3 above the estimate and Rs. 1,161-13-8 above the actuals of 1877-78. The other items do not call for remarks.

18. *General Fund.*—The receipts amounted to Rs. 87,458-0-4, but this was reduced to Rs. 56,136-12-4 by a deficit balance of Rs. 31,321-4-0 at the opening of the year.

19. *Provincial Grant.*—The usual provincial grant of Rs. 3,250 was sanctioned for the twelve old rate schools, and also a further grant of Rs. 50 was allowed from Provincial Funds towards the repairs of the Naidupett Girls' School—*vide* G.O., No. 1,476, dated 15th August 1876.

20. *Land-cess.*—One-third of the Land-cess realized in the year, viz., Rs. 82,325-1-1, was credited to the General Fund in the year.

21. *Sale of Books.*—The sale-proceeds of school books amounted to Rs. 490-4-6, showing a decrease of Rs. 509-11-6 as compared with the estimate. This is attributable to the falling off in the attendance of boys in the several schools.

22. *Fees in Travellers' Bungalows.*—Rs. 569-12-0 were realized as fees at the several travellers' bungalows against the estimate of Rs. 800.

23. *School Fees.*—The school fees realized in the year, amounting to Rs. 616-10-11, though less than the estimate of Rs. 1,030, exceeded the actuals of 1877-78 by Rs. 17-12-5.

24. *School Building.*—A small sum of Rs. 37 was spent under this head by "Other Agency" on account of the works noted in the margin.

	RS.	A.	P.
Gundavaram School Repairs	21	15	0
Patur do.	5	2	0
Kullur do.	10	0	0

25. *Establishment of Choultries.*—There were five choultries including the one newly opened at Nellorepollem.

In maintaining them Rs. 336-13-0 were spent.

26. *Travellers' Bungalow.*—The charges for the repairs of the travellers' bungalows were as usual estimated at Rs. 500, but there was no expenditure on this account in the year.

27. *GRANT II—Inspection.*—Out of an allotment of Rs. 3,230 in the budget Rs. 2,848-11-0 were actually spent. The number of Inspecting Schoolmasters employed was the same as in the previous year, viz., six. Of these, four were getting a salary of Rs. 30 each, two a salary of Rs. 25 each, plus Rs. 1-8-0, to meet contingent

charge. The work done by them during the year is shown in the subjoined statement:—

statement:—

Names of Inspecting School-masters.	Number of Villages visited.	NUMBER OF SCHOOLS VISITED AND PREPARED FOR INSPECTION.		
		Salary Grant Schools.	Result Grant Schools.	Other Schools.
<i>Nellore Circle.</i>				
M. Peddiah	82	15	59	...
N. Subba Rau	99	5	77	3
S. Hanumuntha Rau	83	2	38	1
K. Kristnamoorthy	91	9	71	1
V. Vencataseshaya	81	2	71	2
K. Gopaliah	58	3	30	...

28. *Local Fund Schools.*—There were forty-four schools, or six more than in 1877-78. The outlay upon the schools was Rs. 12,532-15-1 as detailed in the accompanying Statement, No. 6. Charges on account of the Durbar Examination amounted to Rs. 298. The subjoined is a statement prepared with reference to paragraph 6 of the Board's Circular Memorandum, No. 803, dated 11th May 1877:—

Schools.	SCHOOLS.		Attendance in Pupils.	Cost.	Rates of Salaries drawn by Masters.	Fees collected.	Rates of Fees.	Cost of educating each Boy.
	Old.	New.						
Varigonda	1	..	1	20	Rs. A. P. 248 12 2	..	..	Rs. A. P. 12 7 0
Patur	1	..	1	33	185 7 9	..	..	5 13 7
Koratoor	1	..	1	21	193 1 10	..	..	5 3 0
Sangam	1	..	1	60	109 0 0	..	..	5 4 0
Buchireddipollem	1	..	1	37	315 0 0	..	..	4 14 1
Lingasamudram	1	..	1	29	180 10 4	..	..	6 9 2
Gundavaram	1	..	1	20	190 10 9	..	..	4 12 8
Gungapatam	1	..	1	53	96 0 0	..	..	16 7 0
Naidupett	1	..	1	40	871 4 9	..	..	5 15 10
Kotah	1	..	1	83	239 11 5	..	..	5 4 2
Gudur	1	..	1	24	436 11 11	..	..	4 2 10
Tangatur	1	..	1	30	100 4 6	..	..	20 13 11
Allur	1	..	1	41	626 3 5	..	..	5 15 6
Rapur	1	..	1	55	244 13 10	..	..	3 7 5
Ramapatam	1	..	1	5	190 9 0	..	..	19 6 4
Chinna Amalur	1	..	1	49	97 0 0	..	..	15 7 11
Kavali	1	..	1	30	759 4 0	..	..	7 10 8
Juvvaldinne	1	..	1	26	230 0 0	..	..	7 6 2
Kamepalli	1	..	1	12	192 2 5	..	..	9 13 10
Kaligiri	1	..	1	44	118 6 10	..	..	16 12 9
Kandakur	1	..	1	51	739 2 5	..	..	10 11 6
Atmakur	1	..	1	24	546 11 0	..	..	9 3 0
Ponnalur	1	..	1	24	220 9 1	..	..	11 0 9
Ulnapaud	1	..	1	36	265 2 6	..	..	2 14 10
Zaragummalli	1	..	1	16	105 8 6	..	..	5 7 8
Paidipaud	1	..	1	21	87 11 0	..	..	6 1 3
Vemur	1	..	1	20	127 10 8	..	..	6 5 7
Mungamoor	1	..	1	47	127 0 0	..	..	8 4 9
Udayagiri	1	..	1	30	390 0 0	..	..	7 13 10
Brahmanarasa	1	..	1	27	236 0 0	..	..	7 10 1
Budamgunta	1	..	1	45	206 0 0	..	..	25 9 3
Venkatagiri	1	..	1	42	1,151 0 7	..	..	9 2 11
Dunnur	1	..	1	48	385 12 10	..	..	2 3 9
Vinjamoor	1	..	1	41	99 11 7	..	..	2 5 6
Uppalapaud	1	..	1	39	7 12 0	..	..	2 2 9
Podili	1	..	1	33	96 2 10	..	..	1 12 6
Dugarajupatam	1	..	1	49	84 12 10	..	..	2 7 4
Kullur	1	..	1	33	87 8 0	..	..	2 10 9
Konur	1	..	1	29	81 3 0	..	..	3 2 6
Temmalapenta	1	..	1	64	77 8 0	..	..	4 0 7
Addanki	1	..	1	107	202 3 9	..	..	2 8 7
Kanigiri	1	..	1	55	432 3 3	..	..	3 10 1
Kristnapatam	1	..	1	53	139 9 0	..	..	1 11 0
Sulurpet	1	..	1	40	192 6 11	..	..	..
Sriharikotah	1	..	1	40	67 9 9	..	..	..
Total ..	38	6	44	..	11,782 2 6	..	..	..
Other Charges ..	..	..	..	..	750 12 7	..	..	..
Total Charges ..	..	..	..	..	12,532 15 1	..	..	..

Result Grants.—The amount estimated was Rs. 7,000, but only Rs. 2,250-4-0 were spent. The number of schools that received the grant was 371 against 254 in the preceding year.

29. *Purchase of Books.*—In the purchase of books Rs. 1,215-11-1 were spent, or Rs. 215-11-1 more than the allotment made in the budget for the purpose.

30. *GRANT III—Hospital.*—The Ongole Civil Dispensary, which was the only Local Fund institution in the circle, was founded in 1867 and taken over by the Ongole Municipality. The charges connected with this dispensary were estimated in the budget at Rs. 3,160, while the actual expenditure amounted to Rs. 5,654-14-1 as detailed in Statement No. 8. The excess outlay over the estimate is due to the continued influx of famine patients. The same establishment as in the previous year, costing Rs. 171-8-0 per month, was maintained. A copy of the report from the medical officer is enclosed.

31. *Vaccination.*—The amount allotted for expenditure was Rs. 8,280, including batta to mothers of vaccinated children, and the amount actually disbursed was Rs. 8,457-13-1, showing an increase of Rs. 177 over the estimate. This is due to the employment of temporary and probationary vaccinators in the year. During the year 14,425 cases were vaccinated, of which 12,970 proved to be successful, 752 unknown, and 702 unsuccessful. There was a large falling off in the number vaccinated owing to the crowds collected at centres, such as relief-camps and works, who were vaccinated in the preceding year. The operations of the vaccine staff, consisting of two Superintendents and 38 Vaccinators, in the Nellore and Ongole Ranges are shown below:—

Vaccine Stations and Ongole Ranges are shown below:—					
Staff.	Number of Vaccinators.	Salary, &c.	Number of Persons vaccinated.	Number of Successful Cases.	Cost per Case.
<i>Nellore Circle.</i>					
Deputy Inspector	1	RS. 840	} 6,485	5,889	
1st-Class Vaccinators, 3 at Rs. 18 each and 1 at Rs. 15 ...	4	783			
2nd-Class Vaccinators at Rs. 10 each	8	789			
Probationary Vaccinators at Rs. 7 each	4	260			
Peon at Rs. 6	1	72			
<i>Ongole Circle.</i>					
Deputy Inspector	1	840	} 7,451	6,701	
1st-class Vaccinators, at Rs. 18 each	4	864			
2nd-Class Vaccinators at Rs. 10 each	8	953			
Probationers at Rs. 7 each ...	8	622			
Peon at Rs. 6	1	81			
Total ...	40	6,104	13,936	12,590	ANNAS. 7 1,344 13,936

32. *Sanitary Establishment.*—The expenditure was only Rs. 4,097-13-1 against Rs. 15,000 provided in the budget as detailed below:—

	RS. A. P.
Sanitary Establishment	532 14 6
Udayagiri Aqueduct Peon's salary	53 6 5
Digging wells	148 0 0
Water-pandals	2,933 1 2
Charges incurred during the annual festival at Venkatagiri	270 0 0
Cholera charges	160 7 0
Total ...	4,097 13 1

8. Owing to the closing of famine camps there was naturally a large falling off in the number of persons vaccinated, but as many as 13,936 operations were performed. The expenditure, however, was much too high for the results. The cost per case is given in paragraph 31 at As. 7 and $\frac{1,344}{13,936}$ ths of an anna, but the cost per successful case, which is what is wanted, was As. 7-9.

9. On sanitary establishments, &c., only Rs. 4,098 were spent out of a budget grant of Rs. 15,000, but no explanation of the short expenditure is offered. Water-pandals absorbed Rs. 2,933, and it is stated that three sweepers were entertained with the view of improving the sanitary condition of sixteen thickly-populated villages in nine taluks. It is presumed that three sweepers were entertained for each of the villages, and that the small outlay is due to their not having been entertained until towards the close of the year.

(A true Copy and Extract.)

(Signed)

C. A. GALTON,
Acting Secretary,

To the Chief Secretary to Government, Financial Department,
„ the President, Local Fund Boards, Nellore.

Exd. A. Grubert and A. F. Goodall.

Ms. A. 3302 H 922-12-77

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

9th December 1879, No. 2314.

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5. The amount realised by the sale of books was Rs. 490; while Rs. 1,216 were laid out on their purchase.

6. The Board of Revenue will notice more fully the Public Works expenditure in their general review, when the final adjustment of accounts will have been effected.

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1879.
Board of Revenue,
MADRAS.

THE CHIEF SECY. TO GOVT.,
FINANCIAL DEPARTMENT,

&c., &c., &c.

Dated August 14th.

Printed September 5th.

Received

PROCEEDINGS, 14th August 1879, No. 2,329.

AUGUST.
No. 2,329.

Local Fund Report — of the Nellore Circle
for 1878-79.— Reviewing and submitting to
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in the school at Patur is not given. Under results grants the following particulars should be given in addition to those contained in the report :—

- (a) The number of schools which sent pupils for examination, the average attendance in them, and the number of pupils presented for examination with corresponding particulars for the previous year.
- (b) The number of schools which earned grants with the number of students passed; and corresponding information for the previous year.
- (c) The number to which grants were actually paid within the year.
- (d) The amount of arrears paid for the previous year and the amount still due.

8. The vaccination charges appear to be high. The Sanitary Commissioner will advise the President as to any reductions which may appear to him practicable with a view to reducing the cost per operation. The expenditure on sanitation was very small, only Rs. 4,097 being expended out of a budget allotment of Rs. 15,000. Steps should be taken to systematise sanitary operations so as to ensure the expenditure of the annual allotment.

9. The travellers' bungalows cost Rs. 1,140 against Rs. 570 collected from fees.

10. The number of meetings of the Local Fund Board was only nine. Rule 168 of the Local Fund Rules requires that the Board should meet at least once a month.

11. The attendance of the non-official members was very unsatisfactory; out of sixteen non-officials the average attendance at the nine meetings was one only. The President will warn persistent absentees that their names will be removed from the Board, unless they exhibit more interest in the administration of local affairs.

(True Extract.)

L. W. Pijp
Acting Under Secy. to Govt.

To the Board of Revenue,
 „ Revenue Department,
 „ Public Works Department,
 „ Accountant-General,
 „ Sanitary Commissioner,
 „ Surgeon-General, Indian Medical Department,
 „ Director of Public Instruction,
 „ President of the Municipal Commissions, Nellore District,

with Board's Proceedings,
 No. 2329.