P. W. D.

Govt. of {1885} Madras.

FINANCIAL.

No 2452 way 20th Octr/85

Recorded
Sd/ J.S.S.

Issued

Read. *Encl.*

G.O., 21st Sept. 1885, No. 756 L.F.

No 2452 way 20th Octr/85.

ESPTEMBER.

Copy to Supdg Engr in charge
for Circle for information.

Local Fund Report.

Reviewing the — of the Nellore district for 1884-85.

Letter order

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

From J. GROSE, Esq., President, District Board, Nellore, to the Chief Secretary to Government, dated Nellore, 31st July 1885, No. 785.

I have the honor to submit the following administration report on the operations of the Local Funds in this circle during the official year 1884-85 with the usual appendices as per accompanying list.

1. *General Taxation.*—The following statement gives the particulars under this head:—

Area in square miles.	Population as per Census of 1881.	Income from taxation: Land-cess.	Income from taxation: Tolls.	Income from taxation: Total.	Total Local Fund receipts.	Incidence of taxation excluding tolls. 1883-84.	Incidence of taxation excluding tolls. 1884-85.	Incidence of taxation excluding tolls. Presidency average, 1883-84.	Incidence of taxation including tolls. 1883-84.	Incidence of taxation including tolls. 1884-85.	Incidence of taxation including tolls. Presidency average, 1883-84.	Average incidence of total Local Fund receipts. 1883-84.	Average incidence of total Local Fund receipts. 1884-85.	Average incidence of total Local Fund receipts. Presidency average, 1883-84.
		Rs.	Rs.	Rs.	Rs.	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	As. P
8,739	1,220,236	1,74,348	6,670	1,81,018	2,04,693	3 ·67	2 3·4	2 6	3 2·03	2 4·4	2 9	3 ·3	2 8·2	3 4

2. The rate of land-cess collected during the year was the maximum rate of one anna in the rupee of assessment allowed under Act IV of 1871. The large decrease in the average taxation is due to the short collections during the year, and this will be explained in its proper place under receipts.

3. *Financial Position.*—The subjoined statement shows the financial state in which the administration of the past official year has left the circle:—

	Rs.
Opening balance	1,05,224
Actual receipts	2,04,693
Debt heads	2,524
Total assets ..	3,12,441
Actual expenditure	3,03,170
Debt heads	2,567
Total expenditure ..	3,05,737
Closing balance ..	6,704

4. The receipts include a sum of Rs. 8,750 paid by the Buckingham Memorial Committee for the construction of two choultries at Ramapatam and Dugarázpatnam through the agency of the Local Fund Department public works. This sum was originally kept under "Revenue deposits," as it was considered improper to incorporate it with the Local Funds, inasmuch as it is not at the disposal of the District Board, except for the purpose of executing the particular works referred to above. But the Accountant-General having taken an objection to this measure and directed the amount to be credited to Local Funds, they had to be shown under receipts though but technically so. But since the inclusion of the expenditure of this amount in the Local Funds and the classification of the works under Local Fund projects may necessitate the submission of the estimates to the Superintending Engineer for scrutiny, thus entailing an extra cost, to meet which there are no funds at the disposal of the committee, a reference has been made to the Accountant-General in view to ascertain the practicability of withdrawing the sum altogether from the accounts and investing it with some private bankers so that it may be withdrawn from time to time as the works proceed. The committee have also been asked to state if they will undertake to keep the money in their possession and to pay the Local Fund Engineer according to his demands.

5. Under these circumstances the amount has to be eliminated from the receipts, which will then leave the circle in a *minus* balance of Rs. 2,046—a condition into which this circle has been driven for the first time since its organisation in spite of all possible endeavours at economy, on account of the unprecedentedly large decrease in the collection under land-cess.

6. *Comparative Statement of Receipts and Charges.*—The following statement gives the receipts under the several heads of accounts compared with the estimate of the year and the actuals of the previous year:—

Receipts.

Items.	Actuals of 1883-84.	Estimate of 1884-85.	Actuals of 1884-85.	Difference between columns 1 and 3 *plus* or *minus*.	Difference between columns 2 and 3 *plus* or *minus*.
	1	2	3	4	5
	Rs.	Rs.	Rs.		
Balance	1,08,902	1,23,650	1,05,224	— 3,972	— 18,720
Cess on land revenue	2,33,121	2,70,000	1,74,347	— 58,774	— 95,653
Tolls	8,625	8,000	6,670	— 1,955	— 1,330
School fees	1,959	2,800	2,326	+ 367	— 474
Sale-proceeds of books	822	900	690	— 132	— 210
Miscellaneous education	6	..	124	+ 118	+ 124
Interest on arrears of revenue	4	..	34	+ 30	+ 34
XXV, Miscellaneous (contribution)	..	..	8,750	+ 8,750	+ 8,750
Choultry rents	111	..	59	— 52	+ 59
Bungalow fees	831	700	722	— 109	+ 22
Fees and fines	231	..	165	— 66	— 165
Savings and refunds	2	..	73	+ 71	+ 73
Sundry receipts	17	..	4	— 13	+ 4
Fishery rents	2,129	800	3,012	+ 883	+ 2,212
Sale of buildings	190	..	115	— 75	+ 115
XXXV, Miscellaneous (Public Works) ..	443	1,000	670	+ 227	— 330
Refunds of expenditure	16	..	1,110	+ 1,094	+ 1,110
Contribution from Provincial for education ..	368	2,900	836	+ 468	— 2,064
Do. from Pound fund	4,724	3,200	4,986	+ 262	+ 1,786
Total Receipts excluding Balance ..	..	..	2,04,693	..	..
Total Receipts including Balance ..	..	..	3,09,917	..	..

7. The total receipts, when classified under Road and General Funds, will be Rs. 1,32,702 and Rs. 71,991, respectively, excluding the opening balance, and Rs. 1,73,682 and Rs. 1,36,235, respectively, including the same.

8. *Opening Balance.*—The estimated opening balance was found to be erroneous and to exceed the actuals by Rs. 18,434, and the Road and the General Fund portions of the budget had in consequence to be revised with numerous changes last year (*vide* this office No. 39, dated 3rd November 1884, to the Board of Revenue).

9. *Land-cess.*—The receipts under this head show a marked decrease of Rs. 1,74,347 and Rs. 58,774, as compared with the estimate of the year and the actuals of the previous year, respectively, and this is accounted for as follows.

10. An amount of Rs. 28,573 has been written off the accounts as irrecoverable arrears (*vide* Board's Proceedings, dated 21st January 1885 and 9th May 1885, Nos. 522 and 1383, respectively), and this was not considered when the budget estimate was prepared.

11. A further amount of Rs. 36,786, which had been erroneously credited to land-cess instead of land revenue, has since been recredited to the latter head (*vide* Board's Proceedings, No. 522, dated 21st January 1885).

12. These figures tended to swell the estimate, and it had, of course, to be considerably reduced when they were eliminated.

13. There has also since been a change in the periods and rates of instalments in the collection of land revenue. These were formerly:—

	As.
In December	2
In January	2
In February	2
In March	4
In April	4
In May	2

while the change recently introduced under G.O., dated 21st November 1884, No. 1288 R., fixes these instalments as follows:—

	As.
In March	4
In April	4
In May	6
In June	2

14. The consequence is that the amount of collections for the months of December, January, and February, anticipated in the budget estimate, could not be collected before the close of the official year.

15. This decrease in the land-cess has further tended, besides causing a deficit in the finances of the circle, as has been noticed in paragraph 4 of the report, to upset the budget proposals sanctioned for the current official year, in which it was assumed that an opening balance of Rs. 5,870 under Road Fund and Rs. 22,000 under General Fund would be available, and it has become inevitable to take early and adequate steps to rectify the finances by raising loans in public markets or from some other circle in a flourishing pecuniary condition or in some other way. The reserves that might go to cover such deficits in cases like these have all been exhausted to meet the charges on account of incomplete and other works of an indispensable nature, and every transfer, which seems possible at present, has been effected. A separate reference will, of course, be made on the subject which is now under consideration.

16. The subjoined statement gives the "demand, collection and balance" of land-cess for the official year 1884-85.

Taluks.	Demand.			Collection.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gúdúr	22,408	14,987	37,395	7,949	10,873	18,822	14,459	4,114	18,573
Rápúr	2,221	6,123	8,344	532	5,488	6,020	1,689	635	2,324
Nellore ..	31,646	25,675	57,321	6,204	23,010	29,214	25,442	2,665	28,107
Atmakúr ..	15,704	11,463	27,167	3,456	8,476	11,932	12,248	2,987	15,235
Kávali ..	5,964	7,907	13,871	850	7,497	8,347	5,114	410	5,524
Udayagiri ..	869	3,228	4,097	587	3,187	3,774	282	41	323
Kandukur ..	7,387	17,363	24,750	3,363	13,380	16,743	4,024	3,983	8,007
Kanigiri ..	1,092	3,493	4,585	140	3,493	3,633	952	..	952
Ongole	4,916	21,941	26,857	3,017	20,058	23,075	1,899	1,883	3,782
Total ..	92,207	1,12,180	2,04,387	26,098	95,462	1,21,560	66,109	16,718	82,827
Zemindaries.									
Venkatagiri ..	..	44,187	44,187	..	44,187	44,187	..	..	..
Chundy ..	1,589	2,754	4,343	154	..	154	1,435	2,754	4,189
Muthyalupad ..	421	637	1,058	421	216	637	..	421	421
Kalastry ..	3,171	7,805	10,976	2,602	5,203	7,805	569	2,602	3,171
Total ..	5,181	55,383	60,564	3,177	49,606	52,783	2,004	5,777	7,781
Grand Total ..	97,388	1,67,563	2,64,951	29,275	1,45,068	1,74,343	68,113	22,495	90,608

	Rs.	Rs.
* Arrear balance		68,113
Deduct—		
Amount of adjustmentss anctioned by the Board of Revenue in their Proceedings, No. 522, of 21st January 1885	36,786	
Remissions sanctioned to be written off (*vide* Board's Proceedings, No. 522, dated 21st January 1885, and No. 1383, dated 19th May 1885)	28,573	
		65,359
Net recoverable arrear balance		2,754

Talukwar particulars have been since received for adjusting the sum of Rs. 65,359 shown above, and the necessary adjustments will be effected in the revised demand, collection and balance statement for March 1885, which will shortly be submitted to Government.

17. *Tolls.*—The sales of the leases of the three toll-gates at the Pennér anicut roadway, Gúdúr, and Bodilingapad fetched Rs. 7,500 against an estimate of Rs. 6,900 owing to brisk competition. An amount of Rs. 6,000 only has been shown under receipts of the year, the balance not having been recovered before its close.

18. *School Fees.*—The increase over the actuals of the previous year under this head is owing to the recent introduction of the enhanced rates of school fees sanctioned by Government, and the decrease, as compared with the estimate, may be attributed to the difficulty in forming a correct estimate when new rates were in prospect.

19. *Sale-proceeds of Books.*—The fall under this head is due to the short sales at the taluk book depôts for want of books, which were not supplied before the close of the year.

20. *Bungalow Fees.*—The fees from the travellers' bungalows at Gúdur, Singarayakonda, and Dugarázpatnam form the largest share of receipts owing to the first of these bungalows being largely frequented by the officials employed on the Cuddapah-Nellore State Railway works, and the second and third by the Forest and the Salt officials.

21. *Fishery Rents.*—The estimate under this head appears to be unduly low. The competition at the sales is increasing every year.

22. *Fees and Fines.*—The decrease under this head, as compared with the actuals of last year, is satisfactory, as it exhibits the salutary effects of the Police Act in several parts of the circle.

23. *Contribution from Provincial for Education.*—Most of the salary grants for the schoolmasters of the middle schools were not recovered before the close of the year. Hence the fall as compared with the estimate.

24. The following are the chief items of receipts, and they bear the following percentages to the total receipts.

Items of receipts.	Amount of receipt.		Percentage to total receipts.	
	1883-84.	1884-85.	1883-84.	1884-85.
	Rs.	Rs.		
Land-cess	2,33,121	1,74,347	91·5	85·1
Tolls	8,625	6,670	3·4	3·3
School fees	1,959	2,326	·8	1·2
Fishery rents	2,129	3,012	·8	1·5
Contribution from Provincial ..	4,724	4,986	1·9	2·4
Other items	4,197	13,352	1·6	6·5
	..	..	100	100

25. It will be observed here that 4·3 per cent. of the receipts under "other items" is due to the amount paid by the Buckingham Memorial Committee for the construction of two choultries, as referred to in paragraph 4 of the report.

26. *Expenditure.*—The total expenditure was Rs. 3,03,170 against an estimate of Rs. 4,00,200 for the year, and actuals amounting to Rs. 2,56,606 of the previous year. The expenditure being 75·7 per cent. of the estimate is satisfactory. The saving of 24·3 per cent. of the allotment is most useful.

27. The total expenditure is distributed under the several grants with their detailed heads as follows :—

Grant I.

Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotments.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5.
	1	2	3	4	5	6	7
Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—							
Communications	26,482	60,430	7,775	68,205	45,098	+ 18,616	+ 23,107
Repairs—							
Communications	1,05,169	1,02,870	15,589	1,18,459	97,621	— 7,548	+ 20,838
General Fund.							
Original Works—							
Civil Buildings	2,969	24,580	8,393	32,973	13,955	+ 10,986	+ 18,768
Miscellaneous Public Improvements.	4,821	10,000	..	10,000	6,616	+ 1,795	+ 3,384
Repairs—							
Civil Buildings	1,129	2,350	762	3,112	1,811	+ 682	+ 1,301
Miscellaneous Public Improvements.	642	810	120	930	55	— 587	+ 875
Road and General Funds.							
Local Fund Engineering establishment.	29,665	35,530	— 135	35,395	30,215	+ 550	+ 5,180
Tools and Plant	3,325	3,050	..	3,050	5,666	+ 2,341	— 2,616
Tolls and Ferry establishment ..	..	60	..	60	233	— 233	— 173
Contribution to Provincial Famine debt.	..	18,760	..	18,760	18,757	— 18,757	+ 3
Refunds of receipts	358	..	..	..	427	+ 69	— 427

28. The expenditure on new works and repairs was Rs. 65,669 and Rs. 99,487 against an aggregate allotment of Rs. 1,11,178 and Rs. 1,22,501 in each case respectively, or 59·07 and 81·2 per cent. of the allotments against 64·9 and 76·3 of the same in the previous year.

29. The average expenditure on works, both new and repair, was 70·2 per cent. of the allotment against 70·6 per cent. in the previous year.

30. The expenditure on communications during the year was Rs. 1,42,719 against an allotment of Rs. 1,86,664, or 76·5 per cent. of the allotment and 47·07 per cent. of the total Local Fund expenditure against 75·4 and 51·3 per cent. respectively,

Taluks.	Demand.			Collection.			Balance.		
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			65,359
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	..	..	100	100

25. It will be observed here that 4·3 per cent. of the receipts under "other items" is due to the amount paid by the Buckingham Memorial Committee for the construction of two choultries, as referred to in paragraph 4 of the report.

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27. The total expenditure is distributed under the several grants with their detailed heads as follows :—

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Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotments.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5.
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Road Fund.							
Original Works—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
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Repairs—							
Communications	1,05,169	1,02,870	15,589	1,18,459	97,621	— 7,548	+ 20,838
General Fund.							
Original Works—							
Civil Buildings	2,969	24,580	8,393	32,973	13,955	+ 10,986	+ 18,768
Miscellaneous Public Improvements.	4,821	10,000	..	10,000	6,616	+ 1,795	+ 3,384
Repairs—							
Civil Buildings	1,129	2,350	762	3,112	1,811	+ 682	+ 1,301
Miscellaneous Public Improvements.	642	810	120	930	55	— 587	+ 875
Road and General Funds.							
Local Fund Engineering establishment.	29,665	35,530	— 135	35,395	30,215	+ 550	+ 5,180
Tools and Plant	3,325	3,050	..	3,050	5,666	+ 2,341	— 2,616
Tolls and Ferry establishment ..	..	60	..	60	233	— 233	— 173
Contribution to Provincial Famine debt.	..	18,760	..	18,760	18,757	— 18,757	+ 3
Refunds of receipts	358	..	..	..	427	+ 69	— 427

28. The expenditure on new works and repairs was Rs. 65,669 and Rs. 99,487 against an aggregate allotment of Rs. 1,11,178 and Rs. 1,22,501 in each case respectively, or 59·07 and 81·2 per cent. of the allotments against 64·9 and 76·3 of the same in the previous year.

29. The average expenditure on works, both new and repair, was 70·2 per cent. of the allotment against 70·6 per cent. in the previous year.

30. The expenditure on communications during the year was Rs. 1,42,719 against an allotment of Rs. 1,86,664, or 76·5 per cent. of the allotment and 47·07 per cent. of the total Local Fund expenditure against 75·4 and 51·3 per cent. respectively,

in the previous year. The presidency averages under these heads last year were 84 per cent. of the allotment and 49 per cent. of the total expenditure.

31. The expenditure, though fairly satisfactory in itself, would have been greater but for the following causes:—

(1) Bills for work done to an extent of about Rs. 22,000 were submitted too late to be paid before the close of the official year, and the amount was not in consequence incorporated in the accounts.

(2) Several transfers of funds had to be made from one project to another both to meet certain deficits in the opening balances of the year as noticed in paragraph 8 of the report, and to provide funds for more important works, and the works both from and to which funds were surrendered had to be held in abeyance for several months before the final orders of Government were received sanctioning the transfers.

32. The following statement gives the road statistics of the circle:—

Number of miles of road in the circle.		Number of miles of road maintained.		Number of miles of road completed.		Number of miles in progress.	
1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
900½	900½	882	876	..	26	..	..

33. The restoration of the Nellore-Kistnapatam, the Rajapalem-Iskapalle, and the Ongole-Kottapatam roads and the repairs of the Dornal road, which are amongst the most important roads of the circle, but have been long neglected, have been taken in hand, and fair progress has been made in each case.

34. The condition of the roads of the circle is said to have materially improved.

35. *Engineering Establishment.*—The establishment charges during the year amounted to Rs. 30,215 against an allotment of Rs. 35,395, or 85·4 per cent. of the allotment. The saving of 14·6 per cent. is accounted for as follows:—

(1) Mr. Dwyer, the sub-divisional officer of Náyudupet, having left the service of this Board, the services of a competent man could not be secured for nearly four months, during which time the appointment had to be vacant.

(2) The new incumbent was obtained for Rs. 130 a-month, while the sanctioned pay of the appointment is Rs. 250, and this left a saving of Rs. 120 a-month.

(3) The appointment of a 1st grade and a probationary overseer, salary Rs. 60 and Rs. 30, respectively, with allowances, remained vacant throughout the year.

36. The cost of the establishment was 18·3 per cent. as compared with the outlay on works, against 21·07 per cent. during the previous year. This is satisfactory, seeing that it is below the 20 per cent. prescribed by Government (*vide* Board's Proceedings, dated 13th May 1884, No. 1618).

37. The presidency average under this head in the preceding year was 16 per cent.

38. The establishment has since been thoroughly revised (*vide* G.O., dated 13th May 1885, No. 156, L.F.).

39. The staff of overseers was found to be unnecessarily numerous, and their salaries so low that they could induce no men of real merits or scientific attainments to take up the appointments, so it was arranged to reduce it numerically by extending the ranges of the overseers, and to offer them a more suitable remuneration.

40. It was further considered that the work allotted to the engineer's assistants could be done by men of the grade of supervisor. The saving has been utilized in part to give a small, but very desirable, increase to the salary of the engineer.

41. *Tools and Plant.*—The expenditure under this head was Rs. 5,666 against an allotment of Rs. 3,050, or 185·8 per cent. of the allotment against 136·3 of the same in the previous year.

42. This gives a proportion of 3·4 per cent., as compared with the outlay on works, against 2·3 per cent. in the previous year, and against 1½ per cent., the rate prescribed in section 48 of the Local Fund Department Public Works Code.

43. The presidency average under this head in the previous year was 1·4 per cent.

44. The excess of expenditure over the allotment during the year is due—

(1) to the purchase of 5 road rollers at a cost of Rs. 1,573, the allotment sanctioned on this account in the previous year having lapsed, as it was not utilized before the close of the year;

(2) to the purchase of some engineering instruments. The Local Fund Engineer having gone to England on privilege leave during the year, this opportunity was taken for getting them in England after personal inspection.

45. The other items of expenditure under this grant seem to call for no remark.

46. *Grant II—Education.*—The amount of expenditure under this grant was Rs. 37,130 against an estimate of Rs. 44,548 and actuals of Rs. 38,326 in the previous year, and was 83·3 per cent. of the allotment of the year.

47. The short expenditure, as compared with the budget, is chiefly owing to—

(1) the provision for stipendiary scholarships not being utilized to the full extent, as the admissions of students into the normal school at Kandukúr were few for a great part of the year;

(2) the second master, sanctioned for the Kandukúr normal school on Rs. 25 a-month, not having been entertained throughout the year;

(3) the allotment for maps and books not having been utilized;

(4) the savings effected by the absence of masters on leave and otherwise;

(5) the savings in the allotment for result grants, as a great many bills for grants were submitted for payment too late to be paid within the year.

48. The expenditure under this grant was 12 per cent. of the total Local Fund receipts, 12·2 per cent. of the total Local Fund expenditure, and 27·8 and 36·1 per cent. of the General fund receipts and expenditure, respectively, and it is distributed under the several detailed heads as follows:—

Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotments.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5.
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspection	2,840	2,140	244	2,384	2,210	— 630	+ 174
Local Fund training schools	3,129	5,120	111	5,231	4,161	+1,032	+ 1,070
Do. schools	20,192	23,490	431	23,921	20,707	+ 515	+ 3,214
Results grant	8,253	9,000	372	9,372	6,423	—1,830	+ 2,949
Purchase of books	1,357	1,000	..	1,000	1,024	— 333	— 24
Commission on sale of books	80	140	..	140	105	+ 25	+ 35
Contribution to municipalities	1,000	1,000	..	1,000	1,000	..	..
Do. to Provincial for additional Deputy Inspector.	1,375	1,500	..	1,500	1,500	..	..
Prize books	100	..	..	..	..	..	..

49. *Inspection.*—The educational inspecting agency of the circle consists of three Deputy Inspectors placed in charge of the three educational ranges of the circle—Nellore, Kávali, and Ongole, and four Inspecting Schoolmasters, two for the Ongole and one for each of the Kávali and the Nellore ranges; and the annexed statement shows the work done by the latter during the year under report.

Names.	Years.	Time spent in camp.	Number of villages visited		Number of schools visited and prepared for examination.				Total number of visits paid to all the schools.	Average number of visits to each school.
			Having schools under inspection.	Not having schools under inspection.	Local Fund schools.	Grant-in-aid schools.	Other schools.	Total.		
N. Subba Row, Náyudupet	1883-84	286	98	20	12	98	4	114	301	3·
	1884-85	308	..	..	..	..	..	..	344	..
K. Gopaliah, Pamoor	1883-84	268	85	3	13	82	3	98	245	2·5
	1884-85	320	234	13	16	99	1	116	214	1·9
C. Mulliah, Ongole	1883-84	284	97	2	7	107	1	115	377	3·3
	1884-85	212	80	..	6	63	40	109	230	2
S. Laxminarayanappa, Addanki	1883-84	115	48	..	1	57	..	58	86	1·5
	1884-85	198	58	..	5	52	16	73	116	1·6
P. Venkataramiah, Acting, do.	1883-84	198	107	1	5	124	..	129	202	1·5
	1884-85	108	43	..	1	50	2	53	95	1·7

50. The decrease in most cases in the results of the work of this agency, as compared with the previous year, is mainly due to the reduction in their number from 6 to 4 at the latter part of the previous year, and partly to a decrease in the number of results schools.

51. When the normal school at Kandukúr was started, it was supposed that it would serve the purposes of the Inspecting Schoolmasters in training village schoolmasters, and the services of two of these men—one from the Nellore range, where a normal school had already been established, and the other from the Kávali range, where one was proposed to be opened—were accordingly dispensed with, to provide funds.

52. But experience has since shown that the scheme is not so successful as was expected.

53. The stipends, varying from Rs. 4 to Rs. 4½, allowed at the normal schools, though just enough for the subsistence of one individual, are not large enough to induce the pyal schoolmasters, who are for the most part elderly persons, living in villages a long way off from the normal school, to part with their families, in some cases, of course, leaving them unprovided for, and undergo normal training.

54. A great difficulty is consequently experienced by the inspecting agency in securing students for the normal schools, and, as a matter of course, they have to force to some extent the village schoolmasters to undergo training on pain of forfeiture of grants. This results in the closing of a large number of these schools.

55. Since it is found difficult to secure the attendance of the pyal schoolmasters at the normal schools, officers must be deputed to go to the villages for the purpose of imparting instructions in the art and method of teaching, so as to afford a sound and a systematic basis for primary education. This is the end that the staff of the inspecting agency is expected to meet, and it seems desirable therefore that the number of this class of men should be increased. Since funds are not available in the present state of finances, this cannot be done, unless funds can be provided by converting some of the salary schools of the Board into "combined" schools.

56. *Training Schools.*—There are two schools of this description—one at Nellore and the other at Kandukúr as in the previous year. The strength of the Nellore normal school was 25 during the year against 19 in the previous year. Twenty-two of the students passed the special upper primary examination—14 in the first class and 8 in the second class, so that 88 per cent. of the strength of the school secured passes.

57. The strength of the new normal school at Kandukúr was 28. Of these, 19 passed the special upper primary examination, 11 of whom were in the first class. The

percentage of success in this case is 68 per cent., which is fair considering that it was achieved in the first year of the existence of the school. The results in the Nellore school were highly creditable. The average percentage of success in both the cases is 78 per cent. of the strength of the schools.

58. Twenty-four students left the Nellore normal school during the year, having passed the prescribed tests: 11 of these returned to their village schools, 4 started schools of their own, 5 were provided with appointments, 2 returned to their permanent appointments, and 2 remain unemployed.

59. The students that passed from the Kandukúr normal school were not sent out, because the practising department having been recently opened, they have yet to be trained in the method of teaching practically.

60. The strength of the practising departments, attached to the Nellore and Kandukúr normal schools, were 79 and 64, respectively.

61. The annexed statement gives the statistical information regarding the elementary normal schools of the circle:—

Names of towns at which the schools are located.	Number of masters.	Number of stipendiary students.	Number of other students.	Number of pupils in the practising department.	Number of pupils who appeared for the special upper primary examination.	Number passed.	Receipts.				Total cost.	Net expenditure.	Average cost per head of passed student.
							Provincial grant.	School fees.	Miscellaneous.	Total.			
											Rs.	Rs.	Rs. A. P.
Nellore ..	4	25	..	79	25	22	..	..	..	..	2,384	2,384	108 5 10
Kandukur ..	2	28	..	64	28	19	..	..	..	..	2,051	2,051	107 15 4
Total ..	6	53	..	143	53	41	..	..	..	..	4,435	4,435	108 2·7

The presidency average per head of passed student during 1883-84 was Rs. 137-13-2. The result is satisfactory. Provincial grants for stipends have been, for the first time, applied for, but not yet recovered. Receipts from school fees were very small, and the amount could not be ascertained. There were no receipts under other heads.

62. *Middle Schools.*—There were 9 of this class during the year, 3 of the 1st grade and 6 of the 2nd grade as in the previous year. The 4 middle schools at Allúr, Náyudupet, Atmakúr, and Kanigiri have been reduced to primary schools since the close of the year.

63. The 1st-grade school at Venkatagiri sent out 6 students for the middle school examination during the year, and 5 of these passed in the 3rd class, against 2 that appeared and passed in the previous year.

64. The middle school at Náyudupet sent out 11 students for the same examination, but only 2 passed in the 3rd class, against the 11 who appeared and 5 who passed in the previous year.

65. Five students have appeared from the middle school at Kandukúr, and 3 passed—2 in the 2nd class and one in the 3rd class, against 9 who appeared and 5 who passed—2 in the 2nd and 3 in the 3rd class in 1883-84.

66. The results of the Náyudupet middle school appear to be very unsatisfactory. As has been stated, it has ceased to be a middle class school.

67. The results of the Venkatagiri and the Kandukúr schools would have been better, but for the changes in the head masters in both cases.

68. The total number of students that appeared for examination from the Board's middle schools during the year were 22 as in the previous year, and 10 of these passed against 12 in the preceding year. The percentage of success was 45 per cent. during the year against 55 per cent. in the previous year.

69. *Salary Schools.*—There were 29 of these schools. Of these, 1 has been attached to the Nellore normal school as the practising department. Of the remaining 28, 5 have been abolished from the commencement of the current official year (*vide* budget estimate for 1885-86), while the 4 middle schools reduced to salary schools have been added to the list. This leaves 27 schools in the circle.

70. *Higher Grade Combined Schools.*—There were 21 schools of this description during the year and 2 of these have been closed from the commencement of the current official year.

71. *Lower Grade Combined Schools.*—There were 21 schools of this description of which 14 have been closed from the commencement of the current official year which leaves 7 for the circle.

72. The annexed statement gives the strength of schools (middle, salary and combined), cost of maintenance and the cost per head of pupils :—

Strength of schools.	Receipts		Cost of maintenance.	Average receipts per head of pupils per annum.	Average expenditure per head of pupils per annum.	Net average expenditure per head of pupils per month.
	From school fees.	From Provincial contribution.				
2,414	Rs. 2,326	Rs. 836	Rs. 20,707	Rs. A. P. 1 4 11	Rs. A. P. 8 9 3	Rs. A. P. 0 9 8

73. The presidency average per head of pupil during 1883-84 was Rs. 0-7-8.

74. *Results Schools.*—Three hundred and forty-three schools of this description were registered for examination and 266 examined during the year against 481 in the previous year, and the amount of grant paid was Rs. 6,423 against Rs. 8,253 in 1883-84. The fall is attributable to the reduction in the number of Inspecting Schoolmasters as noticed in paragraph 51 of the report and to the stringent conditions laid down to qualify the schools for grants, the chief being that requiring the village schoolmasters to undergo training at the Board's Normal schools. Some of the schools registered do not appear to have been brought under examination before the close of the year. The average grant earned by each school was Rs. 24 during the year against Rs. 17 in the previous year.

75. The subjoined statement gives the number of villages in the circle as compared with the number of schools and population of the school-going age, which is taken as in paragraph 676 of the census report to begin at 5 and end at 15, as compared with the number of pupils attending the schools. The figures are based upon the census of 1881. Of course the number now will be a little larger; but this does not prevent the comparison from having value :—

Number of villages or towns in the circle	1,686
Population of the school-going age	158,806
Number of schools maintained or aided from Local Funds ..	340
Percentage of schools to villages	20·1
Strength of schools	8,770
Percentage of the strength of schools to the school-going population.	5·5

76. It may be here observed that though only 20 per cent. of the villages of the circle have got schools either maintained or aided from Local Funds, yet taking into account only such of the villages as have a population of not less than 500, the percentage is 42.

77. Only 5·5 per cent. of the population of the school-going age appear to attend the schools, but this is not surprising in the case of a district like Nellore, consisting, for the most part, of a poor agricultural class who have only just begun to appreciate the advantages of education.

78. The following two tables show the strength of schools classified according to nationality, or religion and occupation, respectively.

1. *According to nationality or religion.*

Christians *	808
Hindus	7,204
Muhammadans	758
Total ..	8,770

* This includes two Europeans.

2. *According to occupation.*

Officials	283
Petty officials	872
Traders	2,283
Land-holders	3,344
Artisans	864
Coolies	817
Mendicants	164
Others	143
Total ..	8,770

79. The subjoined statement gives the number of each nationality or religion attending schools as compared with the school-going population in each case.

80. The figures in this case have been adopted from the census of 1881 in the manner explained in paragraph 75 of the report.

School-going population among Hindus.	Hindus actually attending schools.	Percentage of column 2 to 1.	School-going population among Muhammadans.	Muhammadans actually attending schools.	Percentage of column 5 to 4.	School-going population among christians.	Christians actually attending schools.	Percentage of column 8 to 7.
1	2	3	4	5	6	7	8	9
147,838	7,204	4·9	8,153	758	9·3	2,815	808	29

81. The result in the case of the Hindus is due, as has been already stated, to the fact that the greater part of the population, consisting of agriculturalists, taking little interest in secular education. The result in the case of Muhammadans is satisfactory and tends to show that they are coming forward to avail themselves of the advantages of education. The result in the case of Christians is to be expected.

82. *Grant III.*—The expenditure under this grant was Rs. 38,619 against an aggregate allotment of Rs. 56,196 and against the actuals of Rs. 37,102 of the previous year or 68·7 per cent. of the allotment, 28·3 per cent. and 37·5 per cent. of the General Fund receipts and expenditure, respectively, and 12·5 per cent. and 12·7 per cent. of the total Local Fund receipts and expenditure, respectively.

83. The expenditure is distributed as follows :—

Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotment.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5.
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vaccination	8,541	11,860	160	12,020	10,855	+ 2,314	+ 1,165
Hospitals and dispensaries	4,149	5,370	819	6,189	4,424	+ 275	+ 1,765
Sanitation	8,590	25,400	— 6,740	18,660	6,419	— 2,171	+ 12,241
Choultries	653	1,040	36	1,076	1,083	+ 430	— 7
Travellers' bungalows	910	1,030	16	1,046	758	— 152	+ 1,164
Medical pupils	2,896	4,810	6	4,816	3,652	+ 756	+ 28
Do. practitioners	706	..	..	..	28	— 678	+ 45
Midwives	1,055	1,140	3	1,143	1,098	+ 43	+ 542
Cholera charges	1,396	..	657	657	1,199	— 197	— 103
Lunatics	375	150	..	150	253	— 122	— 288
Contribution to municipalities for dispensaries.	7,831	7,800	1,062	8,862	7,429	— 371	+ 1,433
Contribution to sanitary agency ..	..	1,450	95	1,545	1,373	+ 1,373	+ 172
Proportionate cost of establishment in the Medical Store Depôt.	..	..	32	32	48	+ 48	— 16

84. The short expenditure as compared with the estimate is chiefly owing to the allotment for sanitation not having been fully utilized, only 34·4 per cent. of an allotment of Rs. 18,660 having been spent during the year. It was found necessary to transfer a large portion of the allotment to the Road Fund.

85. *Vaccination.*—The expenditure under this head was Rs. 10,855 against an allotment of Rs. 12,020 and Rs. 8,541, the actuals of the previous year. The excess over the actuals of the previous year is due to the entertainment of some temporary additional Vaccinators when small-pox was prevalent. The expenditure was 8 and 10·5 per cent. of the General Fund receipts and expenditure and 3·5 and 3·6 per cent. of the total Local Fund receipts and expenditure, respectively.

86. The department consisted, as in previous year, of three Deputy Inspectors, 2 of them of the first class on Rs. 70 + 30 each and the other of the second class on Rs. 40 + 30 and of 37 Vaccinators, 13 of whom were of the first class on Rs. 18 each, 18 of the second class on Rs. 10 each and 6 Probationers on Rs. 8-8-0 each. But the state of finances has rendered it necessary to reduce the number of Vaccinators to 29, consisting of 10 first-class men, 15 of the second class and 4 Probationers, and these are distributed among the three ranges as follows :—

Nellore range, 4 First-class Vaccinators, 5 second class and 2 Probationers.
Kávali „ 3 do. 5 do. and 1 Probationer.
Ongole „ 3 do. 5 do. and 1 „

87. The annexed statement affords information as to the results of work turned out by this department during the year under report :—

Ranges.	Number of cases vaccinated.		Number successful.		Percentage of successful cases.		Average cost per successful case.		Presidency average during 1883-84.
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85	
							Rs. A. P.	Rs. A. P.	Rs. A. P.
Nellore	12,564	11,838	11,832	11,294	94	96	..	..	..
Kávali	669	11,663	628	10,869	94	93	..	..	..
Ongole	16,321	10,246	14,933	9,283	91	90	..	..	..
Total ..	29,554	33,747	27,393	31,449	92	93	0 4 11	0 5 6	0 3 9

88. The increase in the average cost per successful case is attributable partly to the extra cost of the establishment on account of the additional Deputy Inspector and partly to the fact that cases did not increase in full proportion to the extra Vaccinators employed during part of the year. The results of the Nellore range appears to be comparatively satisfactory. Those of the Ongole range are less so.

89. *Hospitals.*—The expenditure in this case was Rs. 4,424 against an estimate of Rs. 6,189 and an actual expenditure of Rs. 4,149 in the previous year. The fall as compared with the estimate is chiefly due to a saving of Rs. 1,000 from the allotment for the purchase of medicines and surgical apparatus.

90. The expenditure is 2·7 and 3·9 per cent. of the General Fund receipts and expenditure and 1·4 and 1·5 per cent. of the total Local Fund receipts and expenditure, respectively. The presidency average expenditure under this head was 7·3 per cent. of the total expenditure. The figure for the circle, viz. 1·5, is apparently low, but it seems to meet the requirements of the circle.

91. There were nine dispensaries in the circle as in the previous year, the one at Beripet not having been opened for want of funds. There were ten Hospital Assistants, four English and six Vernacular, available for service. Of these, three English and six Vernacular Hospital Assistants were placed in charge of dispensaries, while the remaining one was kept in reserve at the civil dispensary at Nellore. Eight students, four English and four Vernacular, have since passed the Hospital Assistants grade at Madras. This leaves eighteen Hospital Assistants, eight of the English and ten of the Vernacular class for the circle. The current official year's budget provides for ten dispensaries and six medical practitioners' centres. All the eight English Hospital Assistants being higher paid men and two of the Vernacular class will be placed in charge of dispensaries. Six of the Vernacular class will be sent out as medical practitioners. The remaining two of this class, who have received a comparatively inferior medical education, will be kept in reserve.

92. The following statement furnishes information as to the cost of each dispensary and the number of patients treated, &c. :—

Names of dispensaries.	Establishment charges.		Cost of medicines.		Contingencies.		Total.		Number of patients treated.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1. Gúdúr	407	429	4	201	92	76	503	706	2,654	2,650
2. Kávali	277	300	266	4	90	72	633	376	1,649	2,418
3. Rápúr	178	241	17	86	83	174	278	501	2,066	1,548
4. Kandukúr	240	210	98	4	109	79	447	293	1,868	1,698
5. Venkatagiri	240	276	5	76	80	41	325	393	2,436	3,189
6. Udayagiri	144	219	..	284	22	164	166	667	1,588	2,935
7. Atmakúr	144	236	125	93	22	211	291	540	2,101	1,815
8. Addanki	240	239	4	232	109	66	353	537	482	745
9. Kanigiri	101	63	..	8	28	34	129	105	..	360
Total ..	1,971	2,213	519	988	635	917	3,125	* 4,118	14,844	17,358

Names of dispensaries.	Number of cases cured.		Cost per case cured.		Number of cases vaccinated.		Number of cases successful.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	12	13	14	15	16	17	18	19
			Rs. A. P.	Rs. A. P.				
1. Gúdúr	2,598	2,452	0 3 1	0 4 7	76	63	67	61
2. Kávali	1,625	2,104	0 6 3	0 2 10	96	153	89	133
3. Rápúr	1,994	1,469	0 2 3	0 5 5	39	28	32	15
4. Kandukúr	1,862	1,640	0 3 10	0 2 10	184	99	176	94
5. Venkatagiri	1,933	2,346	0 2 8	0 2 8	8	4	5	4
6. Udayagiri	1,477	2,714	0 1 9	0 3 11	106	73	106	73
7. Atmakúr	2,003	1,587	0 2 4	0 5 5	252	72	203	49
8. Addanki	457	674	0 12 4	0 12 9	53	9	40	9
9. Kanigiri	..	307	..	0 5 5	..	20	..	18
Total ..	13,949	15,293	0 3 7	0 4 4	814	521	718	456

* This does not include a sum of Rs. 305, Rs. 250 of which was the pay of the Hospital Assistant held in reserve, and Rs. 55 being the pay of the Compounder at Náyudupet, as they have no dispensaries.

93. There appears to be a marked increase in the number of cases treated at the Udayagiri, Kávali and the Venkatagiri dispensaries and especially at the first named.

94. There appears to be a slight fall in the number of vaccine operations performed by medical subordinates during the year as compared with those of the previous year, and this is most noticeable at Atmakúr.

95. *Midwives.*—There were eighteen midwives during the year as in the previous year posted as per margin.

1. Induhurpet.
2. Buchhireddipalem.
3. Allúr.
4. Náyudupet.
5. Gúdúr.
6. Venkatagiri.
7. Rápúr.
8. Atmakúr.
9. Kotah.
10. Darsi.
11. Ongole.
12. Addanki.
13. Podili.
14. Sulurpet.
15. Kanigiri.
16. Kandukúr.
17. Udayagiri.
18. Kávali.

96. The number of labor cases attended by these midwives were 600 against 759 in the previous year. The work turned out by the midwives attached to Darsi, Kanigiri, Addanki, Udayagiri, Gúdúr, Kotah and Atmakúr appears to be very poor, and of these the midwife attached to Darsi is said to have attended only six cases during a whole year, but she has since been dismissed from the service.

97. The cost per case was Rs. 1-13-3 during the year against Rs. 1-6-3 in the previous year. The attention of the Zillah Surgeon will be drawn to the matter.

98. *Medical Pupils.*—There were twenty pupils on the roll at the Board's Medical school during the year under report.

99. Of these, eight were of the English and twelve of the Vernacular class. One of these has severed his connection with the school by refunding the amount of stipends

received by him as a pupil; one has been dismissed for theft of some medicine; and two have absconded. Of the remaining 16, 8 appeared for their final examination at Madras, held in June last, and all passed successfully. There are now eight pupils, three of the English and five of the Vernacular class, on the roll of the school for the current official year.

100. The Zillah Surgeon conducts the class with the help of the First-class Hospital Assistant attached to the Jail dispensary who acts as a Demonstrator. These are paid Rs. 100 and 25, respectively, as remunerations for the extra work.

101. *Sanitation.*—This comprises the following purposes:—

(1) Village conservancy.
(2) Sanitary arrangements for fairs, &c.
(3) Improvement of village-sites.
(4) Do. of water-supply.
(5) Maintenance of water pandals.
(6) Other sanitary outlay inclusive of conservancy establishments not contemplated when the budget was framed.

102. The budget allotment for sanitation for the year under report was Rs. 25,400 and this was distributed as follows:—

	Rs.
Conservancy establishments	3,906
Sanitary arrangements at fairs, &c.	400
Water pandals	3,000
Improvement of village-site	4,000
Do. of water-supply	8,000
Other sanitary outlay	6,094
Total	25,400

103. But certain deficits in the opening balance of the Road and General Funds had to be met during the year and the following amounts were surrendered in the arrangement (*vide* Board's Proceedings, dated 27th January 1885, No. 268 and G.O., dated 13th March 1885, No. 547, Financial):—

	Rs.
From the allotment for the improvement of village-sites	2,000
Do. for do. of water-supply	2,500
Do. for other sanitary outlay	2,120
Total	6,620

This reduced the allotment to Rs. 18,780.

104. A further sum of Rs. 120 was allotted from the amount provided for the improvement of water-supply, for the repairs of two fresh-water ponds, but as these works were held to fall under Grant I, Miscellaneous Public Improvements, the expenditure with the provision was transferred to that head.

105. The allotment finally left for sanitation was therefore Rs. 18,660 and this is distributed among the several sub-heads as per annexed statement which also gives the expenditure in each case:—

Heads of charges.	Allotment for 1884-85.	Expenditure during 1884-85.	Percentage of expenditure to allotment.
	Rs.	Rs.	Rs.
1. Village conservancy	3,906	3,893	99
2. Water pandals	3,000	2,216	74
3. Sanitary arrangements at fairs and festivals	400	183	46
4. Improvement of village-sites	2,000	126	6
5. Do. of water-supply	5,380	..	..
6. Other sanitary outlay	3,974	..	..
Total	18,660	6,419	34

106. The following statement shows the number of scavengers employed at the stations noted opposite to each with the establishment charges:—

Station to which scavengers are attached.	Number of scavengers.	Cost of establishment including contingencies.	Remarks.
		Rs. A. P.	
1. Rápúr	3	164 0 0	
2. Kanigiri	3	157 0 0	
3. Udayagiri	3	220 0 0	
4. Gúdúr	3	151 11 10	
5. Kávali	3	156 0 0	
6. Allúr	3	157 0 0	
7. Sulurpet	3	154 15 11	
8. Buchhireddipalem	3	211 0 0	Two scavengers have been transferred from Sangam to Vadveru near Buchhireddipalem from the current official year.
9. Kovur	3	156 0 0	
10. Addanki	3	146 3 5	
11. Náyudupet	3	165 0 0	
12. Venkatagiri	3	156 0 0	
13. Kandukúr	3 and 1 temporary.	179 4 11	
14. Ramapatam	3	155 6 0	
15. Atmakúr	3	207 6 0	
16. Kaluvay	3	156 0 0	
17. Podili	3	114 4 0	
18. Kistnapatam	2	60 0 0	
19. Darsi	2	83 8 0	
20. Kotah	2	96 0 0	
21. Sangam	10	592 13 7	
22. Singarayakonda	1	33 9 2	
23. Veleperla	2	90 0 0	
24. Kottapatam	2	96 8 0	
25. Oollapaliem *	1	33 3 2	* A new scavenger was sanctioned for this station.
Total	74	3,892 14 0	

Almost the full allotment for conservancy was utilized.

107. *Water Pandals.*—One hundred and twenty-one of these institutions were opened in the several villages recommended by the taluk officers for a period of five months during the hottest part of the year.

108. *Sanitary Arrangements at Fairs and Festivals.*—An amount of Rs. 110 was allotted under this head for the festival at Penchalakonda and Rs. 290 for the festival at Venkatagiri, but only Rs. 33-8-0 and Rs. 153, respectively, of these allotments, were spent. The chief purposes on which the expenditure was incurred were the entertainment of a temporary scavengering establishment, erection of water pandals and the purchase of sulphur and other drugs for fumigating the streets.

109. *Improvement of Village-sites.*—Only a very small percentage of the allotment was spent during the year, partly because few applications were received on this account, partly because expenditure was deferred pending the introduction of the new Act with its Village Panchayets and Taluk Boards, and partly because the state of the finances was bad. The principle followed by the District Board in granting allotments under this head is to require the villagers, immediately benefitted, to contribute a moiety of the amount asked for, either in money or labor, the other half being borne by the Local Funds. The improvement of village-sites in this circle mostly consists of the removal of prickly-pear.

110. *Improvement of Water-supply.*—No amount was spent under this head. Some money was spent in the repairs of certain fresh-water ponds and the construction of parapet walls round them, but the expenditure was shown under Grant I,

Miscellaneous Public Improvements, as it is held that this is the proper head of account for works of this nature.

111. A scheme for the improvement of water-supply at Gúdúr was submitted by the Local Fund Engineer costing Rs. 9,000, according to a rough calculation, but the District Board have not got sufficient funds to meet the expenditure (*vide* District Board's office letter, No. 68, dated 15th April 1885, to Government).

112. *Other Sanitary Outlay.*—There were no cases calling urgently for expenditure under this grant either by way of entertaining additional scavengering establishments or otherwise, and the District Board have thought it advisable to reserve the amount because of the state of the finances.

113. The total outlay under Sanitation was Rs. 6,419 against an estimate of Rs. 18,660 for the year and an actual expenditure of Rs. 8,590 in the previous year, or 34·4 per cent. of the allotment of the year and 4·7 and 6·2 per cent. of the General Fund receipts and expenditure, and 2 and 2·1 per cent. of the total Local Fund receipts and expenditure, respectively.

114. *Choultries.*—There were eight choultries during the year as in the previous year and the cost, being the establishment charges and cost of brass vessels, &c., supplied to them, amounted to Rs. 1,083. No amount was allotted or spent in feeding travellers.

115. *Bungalows.*—There were 12 bungalows during the year against 14 in the previous year, those at Nellore and Ongole having been transferred to the respective municipalities (*vide* G.O., dated 11th September 1883, No. 1103). The number of travellers using the bungalows was 381.

116. The fees collected during the year amounted to Rs. 722, and the cost of the institutions, excluding repairs, was Rs. 758.

117. The other items of expenditure under this grant do not seem to call for any observation.

118. *Grant IV.*—The expenditure under this grant was Rs. 6,968 against an allotment of Rs. 7,225 and actuals of Rs. 6,618 in the previous year or 96·4 per cent. of the allotment, and it is distributed as follows :—

Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotments.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment in Collector's office ..	664	660	..	660	660	— 4	..
Controlling establishment in Presidency division	2,088	2,560	..	2,560	1,938	— 150	+ 622
Audit establishment	1,020	1,020	..	1,020	1,020	..	..
Do. contingencies	..	50	..	50	98	..	— 48
Local Fund Board's office	1,246	1,250	..	1,250	1,248	+ 2	+ 2
Contingencies	1,142	1,250	..	1,250	1,267	+ 125	— 17
Contribution for services lent	85	100	..	100	118	+ 33	— 18
Do. to Provincial for printing charges	..	..	..	..	307	+ 307	— 307
Refunds	132	..	185	185	261	+ 129	— 76
Travelling batta to non-official members	55	150	..	150	51	— 4	+ 99

119. The items under this grant, consisting of mostly fixed charges, call for no explanation.

120. The District Board consisted during the year of 30 members, of whom 15 were non-officials and the rest officials as in the previous year. The number of meetings held during the year was 15 (10 general and 5 special) against 14 in the previous year. The average attendance during the year was 7·7 against 6 in 1883-84. The average attendance of officials and non-officials was 4·3 and 3, respectively, against 3·6 and 2·4 in each case in the previous year. The increase in attendance in both cases is encouraging.

Only one member (a non-official), viz., Saiyid Husain Sáhib Khadry Bahadur, attended all the meetings in the year.

121. The subjoined two statements exhibit the transactions under Road and General Funds, respectively, during the year under report.

Road Fund Transactions.

Receipts.	1884-85.	Expenditure.	1884-85.	Percentage of expenditure compared with receipts.
	Rs.		Rs.	
Balance	40,980	Original Works, Communications	45,098	26·4
Receipts ..	1,32,703	Do. Civil Buildings	2,860	1·6
		Repairs, Communications	97,621	56·2
		Local Fund Engineering Establishment charges ..	26,633	15·3
		Tools and Plant	4,994	2·8
		Charges under Grant IV	3,931	2·2
		Other items	19,184	10·5
Total ..	1,73,683	Total ..	2,00,321	115·3

General Fund Transactions.

Receipts.	1884-85.	Expenditure.	1884-85.	Percentage of expenditure compared with receipts.
	Rs.		Rs.	
Balance ..	64,244	Original Works, Civil Buildings	11,095	8·1
Receipts ..	71,991	Do. Miscellaneous Public Improvements	6,615	4·9
		Repairs, Civil Buildings	1,810	1·3
		Do. Miscellaneous Public Improvements ..	55	·04
		Local Fund Engineering Establishment charges ..	3,582	2·6
		Tools and Plant	671	·5
		Education, Inspection	2,210	1·7
		Local Fund schools	24,868	37,129 18·2 27·3
		Grant-in-aid	6,423	4·8
		Other items	3,628	2·6
		Medical, Vaccination	10,855	7·9
		Hospitals and Dispensaries and Contributions to Municipalities	19,501	14·3
		Choultries and Bungalows	1,840	1·3
		Sanitation, Improvement of village sites	127	·1
		Do. of water-supply ..	..	6,419 .. 4·7
		Conservancy	3,893	2·8
		Water pandals, &c.	2,399	1·8
		Charges under Grant IV	3,037	2·2
		Other items	233	·2
Total ..	1,36,235	Total ..	1,02,848	74·7

122. It will be observed that the expenditure under Road Fund exceeded the allotment by Rs. 26,638 or by 15·3 per cent. of the allotment, while an amount of Rs. 33,387 was saved under General Fund, or the expenditure fell short of the allotment by 25·3 per cent.

123. The sum of Rs. 6,749, which appears to be the closing balance of the year, is only nominal since, as has been stated above, the sum of Rs. 8,750, being the amount paid by the Buckingham Memorial Committee for the construction of two choultries, has to be eliminated from the accounts.

124. The year therefore really ends with a *minus* balance of Rs. 2,001.

125. The subjoined statement shows the expenditure under each of the grants with their sub-heads, as compared with the allotment in each case and with the total Local Fund receipts and outlay.

Grants with their sub-heads.	Amount of allotments including subsequent sanctions.	Amount of expenditure.	Percentage of expenditure compared with allotments.	Percentage of expenditure compared with total receipts.	Percentage of expenditure compared with total outlay.
	Rs.	Rs.			
Grant I—					
Original Works—Communications	68,205	45,098	66·1	14·5	14·8
Do. Civil Buildings	32,973	13,955	42·3	4·5	4·6
Do. Miscellaneous Public Improvements.	10,000	6,615	66·1	2·1	2·1
Repairs—Communications	1,18,459	97,621	82·4	31·4	32·2
Do. Civil Buildings	3,112	1,810	58·1	·5	·5
Do. Miscellaneous Public Improvements	930	55	5·9	·01	·01
Local Fund Engineering Establishment charges	35,395	30,215	85·3	9·7	9·9
Tools and Plant	3,050	5,666	185·7	1·8	1·8
Other items	18,820	19,418	103·1	6·2	6·4
Total ..	2,90,944	2,20,453	75·7	71·1	72·7
Grant II—					
Education	44,548	37,130	83·3	12·	12·3
Grant III—					
Medical	23,394	19,506	83·3	6·2	6·4
Vaccination	12,020	10,855	9·3	3·1	3·5
Sanitation	18,660	6,418	34·3	2·07	2·1
Choultries and Bungalows	2,122	1,840	86·7	·6	·6
Total ..	56,196	38,619	68·7	12·5	12·7
Grant IV—					
Administration—Local Fund Board's Office ..	2,500	2,515	100·6	·8	·8
Do. Presidency Establishment ..	2,560	1,938	75·7	·6	·6
Do. Audit	1,070	1,118	100·5	·4	·4
Do. Establishment in the Collector's office.	660	660	100·	·2	·2
Do. Other items	435	737	169·4	·2	·3
Total ..	7,225	6,968	96·4	2·2	2·3
Grand total ..	3,98,913	3,03,170	76·	97·8	100·

126. It will be observed 75·8 per cent. of the allotment, 71·1 per cent. of the total receipts and 72·7 per cent. of the total expenditure was spent under Grant I; 83·3 per cent. of the allotment, 12 per cent. of the total receipts and 12·3 per cent. of the total expenditure was spent under Grant II; 68·7 per cent. of the allotment, 12·5 and 12·7 per cent. of the total receipts and expenditure, respectively, under Grant III; and 96·4, 2·2 and 2·3 per cent. of the allotment, total receipts and expenditure, respectively under Grant IV.

127. The total Local Fund expenditure during the year was 76 per cent. of the allotment and 97·8 per cent. of the total receipts.

128. The delay in the submission of this report is due to the unusually long delay in the receipt of information from the heads of some of the departments concerned, and to the incomplete and incorrect state in which it was received, and it is now submitted in anticipation of the approval of the District Board to avoid further delay.

From J. GROSE, Esq., President, District Board, Nellore, to the Chief Secretary to Government, dated Nellore, 28th August 1885, No. 948.

In continuation of this office No. 785, dated 31st July 1885, forwarding the administration report of this circle for 1884-85, I have the honor to forward herewith copy of the District Board's Resolution, No. 100 of 1885-86, passing the same.

Enclosure.

Proceedings of the District Board, Nellore, passed at a meeting held at the Collector's office on 17th August 1885 at 4 P.M.

* * * * *

100. Read the Local Fund Administration Report for 1884-85, submitted to Government on the 4th August 1885 in anticipation of the approval of the District Board to save delay.

The report is approved and adopted.

(Signed) J. GROSE,
President.

Order—dated 21st September 1885, No. 756 L.F., Financial.

The receipts and charges of the Local Fund Board, Nellore, for 1884-85, are compared below with the estimate of the year and the actuals of 1883-84 :—

Receipts.

	Actuals, 1884-85.	Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.
Balance	1,04,933	1,23,650	1,08,622
Provincial grants—			
For schools	836	2,900	368
Contributions from Special funds—			
Pound fund	4,986	3,200	4,724
Cess on land	1,74,347	2,70,000	2,33,121
Tolls	6,670	8,000	8,625
Fees in schools	2,326	2,800	1,959
Receipts from endowments, markets, &c. ..	59	..	111
Fishery rents	3,012	800	2,129
Avenue rents	..	..	976
Bungalow fees	722	700	831
Fines and penalties	165	..	231
Public Works receipts	1,895	1,000	647
Sale of books	690	900	828
Miscellaneous	235	..	990
Debt heads	8,750	..	..
Grand Total ..	3,09,626	4,13,950	3,64,162

Charges.

	Actuals, 1884-85.	Estimate, 1884-85.	Actuals, 1883-84.
Grant I.	Rs.	Rs.	Rs.
New Works—			
Communications	45,098	68,205	26,482
Buildings	13,955	32,973	2,969
Miscellaneous Public Improvements.	6,616	10,000	4,821
Repairs—			
Communications	97,621	1,18,459	1,05,169
Buildings	1,811	3,112	1,129
Miscellaneous Public Improvements.	55	930	642
Engineering establishment	30,215	35,395	29,665
Tolls and ferries	233	60	..
Tools and plant	5,666	3,050	3,325
Contributions	18,757	18,760	..
Miscellaneous	427	..	2,993
Total ..	2,20,454	2,90,944	1,77,195
Grant II.			
Inspection	2,210	2,384	2,840
Training schools	4,161	5,231	3,129
Local Fund schools	20,707	23,921	20,192
Results grants	6,423	9,372	8,253
Contributions	2,500	2,500	2,375
Miscellaneous	1,129	1,140	1,537
Total ..	37,130	44,548	38,326

Charges—*continued.*

	Actuals, 1884-85.	Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.
Grant III.			
Hospitals and dispensaries	5,522	7,332	3,477
Vaccination	10,855	12,020	8,541
Medical practitioners and Medical school	3,680	4,816	3,602
Sanitation	6,419	18,660	8,590
Choultries	1,083	1,076	653
Travellers' bungalows	758	1,046	910
Contributions	8,850	10,439	9,171
Miscellaneous	1,452	807	2,158
Total ..	38,619	56,196	37,102
Grant IV.			
Establishment including contingencies, refunds, &c.	6,968	7,225	6,596
Total ..	6,968	7,225	6,596
Debt heads	..	..	10
Total expenditure ..	3,03,171	3,98,913	2,59,229
Balance ..	6,455	15,037	1,04,933
Grand Total ..	3,09,626	4,13,950	3,64,162

2. *Opening Balance.*—The opening balance given by the President (Rs. 1,05,224) differs but slightly from the closing balance of 1883-84 reported by the Accountant-General (Rs. 1,04,933), which will be adopted. Compared with the budget, there is a decrease of Rs. 18,717 under this head owing to reduced collections under land-cess in 1883-84.

3. *Receipts.*—The sum of Rs. 8,750 paid by the Buckingham Memorial Committee for the construction of two choultries by the Local Fund Public Works department, not being an item of *bona fide* Local Fund receipt, should have been shown under "Debt Account." Excluding this, the actual receipts amounted to Rs. 1,95,943 or Rs. 94,357 below the estimate and Rs. 59,597, less than the actuals of the previous year. The cess on land yielded only Rs. 1,74,347 as against an estimate of Rs. 2,70,000 and Rs. 2,33,121 realized in 1883-84, the decrease being due to (1) the remission of Rs. 28,573 as irrecoverable, (2) the adjustment of Rs 36,786 erroneously credited to this head instead of Land Revenue, and (3) the change in the kistbundi (instalments), under which 6 Annas in the rupee of the revenue formerly due in December, January, and February could not be collected before the end of the year. The total collections were 66 per cent. of the demand against 67 per cent. in 1883-84. The result was that the year's transactions closed with a deficit of Rs. 1,295 instead of a credit balance of Rs. 27,520 as anticipated in the budget for the current year. The District Board, however, are concerting measures for restoring the financial equilibrium, and the communication promised on the subject in paragraph 15 of the President's report, is awaited. Considering that the Board have paid off the final instalment of the famine debt and that so large a deficiency in the land-cess collections is not likely to occur again, it should not be difficult to bring the financial condition of the Board again into a satisfactory condition. The income from tolls amounted to Rs. 6,670, of which Rs. 6,023—not Rs. 6,000 as stated by the President—were derived from the 3 Local Fund toll-gates in the district and Rs. 647 were contributed by the Ongole Municipality. The receipts from fisheries amounted to Rs. 3,012 against an estimate of Rs. 800, the increase being due to the low estimate and brisk competition at the sales.

4. *Expenditure.*—The disbursements amounted to Rs. 3,03,171 against an allotment of Rs. 3,98,913 and Rs. 2,59,219, the actuals of the previous year, the decrease in the former case appearing under all heads, notably under Grant I.

5. *Public Works.*—The expenditure on communications—new works and repairs—was respectively Rs. 45,098 and Rs. 97,621—66 and 82 per cent. of the allotments—the short outlay being stated to be due to non-payment of the amount due for certain works, for which bills were not submitted in time, and to certain projects, from and to which funds were transferred, not having been proceeded with, till receipt of the sanction of Government. Statement No. IV showing the progress of works, which should have been submitted with the report, has not yet been received. Out of a total length of 900 miles of road in the district, 876 miles are stated to have been maintained in fair order. It is not known whether any expenditure was incurred on the improvement of village roads. The cost of the Engineering establishment including contingencies was Rs. 30,215 or 18 per cent. of the outlay on works as against 21 per cent. in the previous year. The charges on account of tools and plant exceeded both the sanctioned grant and the prescribed percentage, under the exceptional circumstances mentioned in paragraph 44 of the report. Rs. 18,757 were paid to Provincial funds in final liquidation of the famine debt.

6. *Endowments.*—The report contains no information regarding endowed institutions, and the statement detailing their transactions is returned blank. But from the main statement of receipts, it is observed that there was an income of Rs. 59 from choultry rents against Rs. 111 in 1883-84. The President will explain the nature of this item.

7. *Education.*—The outlay under this head was Rs. 37,130, against an allotment of Rs. 44,548, the decrease being the result of savings chiefly under Local Fund schools and result grants. There were 3 Deputy Inspectors of Schools assisted by 4 Inspecting Schoolmasters, who visited 428 villages and prepared for examination 351 schools, compared with 623 and 693 respectively in 1883-84, the decrease in the work being mainly due to the services of two of the Inspecting Schoolmasters having been dispensed with towards the end of the previous year, to provide funds for opening a Normal school at Kandukúr. It appears, however, that this school has not served the purpose of training village schoolmasters so well as it was expected to do and that the District Board's desire to increase the number of Inspecting Schoolmasters is only deferred for want of funds. There were two training schools at Nellore and Kandukúr, attended by 53 students, of whom 41 passed the Special Upper Primary examination, 25 being placed in the first class. The outlay on these schools being Rs. 4,161, the cost of training each successful pupil was Rs. 101. There were 9 middle schools as in the previous year, and those at Náyudupet, Venkatagiri and Kandukúr sent up 22 students for the Middle School examination, of whom 10 passed. The progress of the remaining 6 schools has not been reported upon. There were 71 elementary schools, of which 29 were held on the salary system and the rest on the combined system. A statement showing the receipts and charges of the several classes of schools with their attendance and the results of the several Government examinations should be submitted without delay. Besides the above, 343 private schools were registered, of which 266 were examined and allowed results grants amounting to Rs. 6,423 against Rs. 8,253 earned by 481 schools in 1883-84. The fall in the number of these schools is ascribed to the reduction effected in the staff of Inspecting Schoolmasters and to the stringent conditions imposed on schools qualifying for grants. The attendance of these schools and the number of pupils who appeared for and passed the examinations should be reported.

8. *Hospitals and Dispensaries.*—There were 9 out-door dispensaries, in which 17,358 persons were treated as against 14,844 in 1883-84. The upkeep of these institutions cost Rs. 4,424 against an estimate of Rs. 6,189, the decrease being chiefly due to savings under medicines, &c. The 18 midwives employed by the District Board at a cost of Rs. 1,098, attended 600 labor cases against 759 in the previous year. These women appear to do very useful work in the district. The Nellore Medical School maintained at a cost of Rs. 3,652, had 20 pupils—8 of the English and 12 of the Vernacular class—of whom 4 left and 8 appeared for the final examination held at Madras, in which all passed. Rs. 7,429 were contributed to the Nellore and Ongole Municipalities in aid of the dispensaries there. The President will draw the attention of the District Medical and Sanitary officer to G.O., dated 8th October 1883,

No 2452 dy 20th Oct/85

Recorded.
By J.S.S.

P.W.D.

Govt. of {1885} Madras.

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 21st Sept. 1885, No. 756 L.F.

No 2452 dy 20th Oct/85

ESPTEMBER.

Copy to S. Jeo. in Charge
for Circle for information

Local Fund Report.

Reviewing the — of the Nellore district for 1884-85.

Withorder

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

From J. GROSE, Esq., President, District Board, Nellore, to the Chief Secretary to Government, dated Nellore, 31st July 1885, No. 785.

I have the honor to submit the following administration report on the operations of the Local Funds in this circle during the official year 1884-85 with the usual appendices as per accompanying list.

1. *General Taxation.*—The following statement gives the particulars under this head:—

Area in square miles.	Population as per Census of 1881.	Income from taxation.			Total Local Fund receipts.	Incidence of taxation excluding tolls.			Incidence of taxation including tolls.			Average incidence of total Local Fund receipts.		
		Land-cess.	Tolls.	Total.		1883-84.	1884-85.	Presidency average, 1883-84.	1883-84.	1884-85.	Presidency average, 1883-84.	1883-84.	1884-85.	Presidency average, 1883-84.
		Rs.	Rs.	Rs.	Rs.	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	As. P
8,739	1,220,236	1,74,348	6,670	1,81,018	2,04,693	3 ·67	2 3·4	2 6	3 2·03	2 4·4	2 9	3 ·3	2 8·2	3 4

2. The rate of land-cess collected during the year was the maximum rate of one anna in the rupee of assessment allowed under Act IV of 1871. The large decrease in the average taxation is due to the short collections during the year, and this will be explained in its proper place under receipts.

3. *Financial Position.*—The subjoined statement shows the financial state in which the administration of the past official year has left the circle:—

	Rs.
Opening balance	1,05,224
Actual receipts	2,04,693
Debt heads	2,524
Total assets ..	3,12,441
Actual expenditure	3,03,170
Debt heads	2,567
Total expenditure ..	3,05,737
Closing balance ..	6,704

4. The receipts include a sum of Rs. 8,750 paid by the Buckingham Memorial Committee for the construction of two choultries at Ramapatam and Dugarázpatnam through the agency of the Local Fund Department public works. This sum was originally kept under "Revenue deposits," as it was considered improper to incorporate it with the Local Funds, inasmuch as it is not at the disposal of the District Board, except for the purpose of executing the particular works referred to above. But the Accountant-General having taken an objection to this measure and directed the amount to be credited to Local Funds, they had to be shown under receipts though but technically so. But since the inclusion of the expenditure of this amount in the Local Funds and the classification of the works under Local Fund projects may necessitate the submission of the estimates to the Superintending Engineer for scrutiny, thus entailing an extra cost, to meet which there are no funds at the disposal of the committee, a reference has been made to the Accountant-General in view to ascertain the practicability of withdrawing the sum altogether from the accounts and investing it with some private bankers so that it may be withdrawn from time to time as the works proceed. The committee have also been asked to state if they will undertake to keep the money in their possession and to pay the Local Fund Engineer according to his demands.

5. Under these circumstances the amount has to be eliminated from the receipts, which will then leave the circle in a *minus* balance of Rs. 2,046—a condition into which this circle has been driven for the first time since its organisation in spite of all possible endeavours at economy, on account of the unprecedentedly large decrease in the collection under land-cess.

6. *Comparative Statement of Receipts and Charges.*—The following statement gives the receipts under the several heads of accounts compared with the estimate of the year and the actuals of the previous year:—

Receipts.

Items.	Actuals of 1883-84.	Estimate of 1884-85.	Actuals of 1884-85.	Difference between columns 1 and 3 *plus* or *minus*.	Difference between columns 2 and 3 *plus* or *minus*.
	1	2	3	4	5
	Rs.	Rs.	Rs.		
Balance	1,08,902	1,23,650	1,05,224	— 3,972	— 18,720
Cess on land revenue	2,33,121	2,70,000	1,74,347	— 58,774	— 95,653
Tolls	8,625	8,000	6,670	— 1,955	— 1,330
School fees	1,959	2,800	2,326	+ 367	— 474
Sale-proceeds of books	822	900	690	— 132	— 210
Miscellaneous education	6	..	124	+ 118	+ 124
Interest on arrears of revenue	4	..	34	+ 30	+ 34
XXV, Miscellaneous (contribution)	..	..	8,750	+ 8,750	+ 8,750
Choultry rents	111	..	59	— 52	+ 59
Bungalow fees	831	700	722	— 109	+ 22
Fees and fines	231	..	165	— 66	+ 165
Savings and refunds	2	..	73	+ 71	+ 73
Sundry receipts	17	..	4	— 13	+ 4
Fishery rents	2,129	800	3,012	+ 883	+ 2,212
Sale of buildings	190	..	115	— 75	+ 115
XXXV, Miscellaneous (Public Works) ..	443	1,000	670	+ 227	— 330
Refunds of expenditure	16	..	1,110	+ 1,094	+ 1,110
Contribution from Provincial for education ..	368	2,900	836	+ 468	— 2,064
Do. from Pound fund	4,724	3,200	4,986	+ 262	+ 1,786
Total Receipts excluding Balance ..	..	..	2,04,693	..	..
Total Receipts including Balance ..	..	..	3,09,917	..	..

7. The total receipts, when classified under Road and General Funds, will be Rs. 1,32,702 and Rs. 71,991, respectively, excluding the opening balance, and Rs. 1,73,682 and Rs. 1,36,235, respectively, including the same.

8. *Opening Balance.*—The estimated opening balance was found to be erroneous and to exceed the actuals by Rs. 18,434, and the Road and the General Fund portions of the budget had in consequence to be revised with numerous changes last year (*vide* this office No. 39, dated 3rd November 1884, to the Board of Revenue).

9. *Land-cess.*—The receipts under this head show a marked decrease of Rs. 1,74,347 and Rs. 58,774, as compared with the estimate of the year and the actuals of the previous year, respectively, and this is accounted for as follows.

10. An amount of Rs. 28,573 has been written off the accounts as irrecoverable arrears (*vide* Board's Proceedings, dated 21st January 1885 and 9th May 1885, Nos. 522 and 1383, respectively), and this was not considered when the budget estimate was prepared.

11. A further amount of Rs. 36,786, which had been erroneously credited to land-cess instead of land revenue, has since been recredited to the latter head (*vide* Board's Proceedings, No. 522, dated 21st January 1885).

12. These figures tended to swell the estimate, and it had, of course, to be considerably reduced when they were eliminated.

13. There has also since been a change in the periods and rates of instalments in the collection of land revenue. These were formerly:—

	As.
In December	2
In January	2
In February	2
In March	4
In April	4
In May	2

while the change recently introduced under G.O., dated 21st November 1884, No. 1288 R., fixes these instalments as follows:—

	As.
In March	4
In April	4
In May	6
In June	2

14. The consequence is that the amount of collections for the months of December, January, and February, anticipated in the budget estimate, could not be collected before the close of the official year.

15. This decrease in the land-cess has further tended, besides causing a deficit in the finances of the circle, as has been noticed in paragraph 4 of the report, to upset the budget proposals sanctioned for the current official year, in which it was assumed that an opening balance of Rs. 5,870 under Road Fund and Rs. 22,000 under General Fund would be available, and it has become inevitable to take early and adequate steps to rectify the finances by raising loans in public markets or from some other circle in a flourishing pecuniary condition or in some other way. The reserves that might go to cover such deficits in cases like these have all been exhausted to meet the charges on account of incomplete and other works of an indispensable nature, and every transfer, which seems possible at present, has been effected. A separate reference will, of course, be made on the subject which is now under consideration.

16. The subjoined statement gives the "demand, collection and balance" of land-cess for the official year 1884-85.

Taluks.	Demand.			Collection.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gúdúr	22,408	14,987	37,395	7,949	10,873	18,822	14,459	4,114	18,573
Rápúr	2,221	6,123	8,344	532	5,488	6,020	1,689	635	2,324
Nellore ..	31,646	25,675	57,321	6,204	23,010	29,214	25,442	2,665	28,107
Atmakúr ..	15,704	11,463	27,167	3,456	8,476	11,932	12,248	2,987	15,235
Kávali ..	5,964	7,907	13,871	850	7,497	8,347	5,114	410	5,524
Udayagiri ..	869	3,228	4,097	587	3,187	3,774	282	41	323
Kandukur ..	7,387	17,363	24,750	3,363	13,380	16,743	4,024	3,983	8,007
Kanigiri ..	1,092	3,493	4,585	140	3,493	3,633	952	..	952
Ongole	4,916	21,941	26,857	3,017	20,058	23,075	1,899	1,883	3,782
Total ..	92,207	1,12,180	2,04,387	26,098	95,462	1,21,560	66,109	16,718	82,827
Zemindaries.									
Venkatagiri ..	..	44,187	44,187	..	44,187	44,187	..	..	..
Chundy ..	1,589	2,754	4,343	154	..	154	1,435	2,754	4,189
Muthyalupad ..	421	637	1,058	421	216	637	..	421	421
Kalastry ..	3,171	7,805	10,976	2,602	5,203	7,805	569	2,602	3,171
Total ..	5,181	55,383	60,564	3,177	49,606	52,783	2,004	5,777	7,781
Grand Total ..	97,388	1,67,563	2,64,951	29,275	1,45,068	1,74,343	* 68,113	22,495	90,608

* Arrear balance .. .. Rs. 68,113

Deduct—

	Rs.	Rs.
Amount of adjustmentss anctioned by the Board of Revenue in their Proceedings, No. 522, of 21st January 1885	36,786	
Remissions sanctioned to be written off (*vide* Board's Proceedings, No. 522, dated 21st January 1885, and No. 1383, dated 19th May 1885)	28,573	
		65,359
Net recoverable arrear balance		2,754

Talukwar particulars have been since received for adjusting the sum of Rs. 65,359 shown above, and the necessary adjustments will be effected in the revised demand, collection and balance statement for March 1885, which will shortly be submitted to Government.

17. *Tolls.*—The sales of the leases of the three toll-gates at the Pennér anicut roadway, Gúdúr, and Bodilingapad fetched Rs. 7,500 against an estimate of Rs. 6,900 owing to brisk competition. An amount of Rs. 6,000 only has been shown under receipts of the year, the balance not having been recovered before its close.

18. *School Fees.*—The increase over the actuals of the previous year under this head is owing to the recent introduction of the enhanced rates of school fees sanctioned by Government, and the decrease, as compared with the estimate, may be attributed to the difficulty in forming a correct estimate when new rates were in prospect.

19. *Sale-proceeds of Books.*—The fall under this head is due to the short sales at the taluk book depôts for want of books, which were not supplied before the close of the year.

20. *Bungalow Fees.*—The fees from the travellers' bungalows at Gúdur, Singarayakonda, and Dugarázpatnam form the largest share of receipts owing to the first of these bungalows being largely frequented by the officials employed on the Cuddapah-Nellore State Railway works, and the second and third by the Forest and the Salt officials.

21. *Fishery Rents.*—The estimate under this head appears to be unduly low. The competition at the sales is increasing every year.

22. *Fees and Fines.*—The decrease under this head, as compared with the actuals of last year, is satisfactory, as it exhibits the salutary effects of the Police Act in several parts of the circle.

23. *Contribution from Provincial for Education.*—Most of the salary grants for the schoolmasters of the middle schools were not recovered before the close of the year. Hence the fall as compared with the estimate.

24. The following are the chief items of receipts, and they bear the following percentages to the total receipts.

Items of receipts.	Amount of receipt.		Percentage to total receipts.	
	1883-84.	1884-85.	1883-84.	1884-85.
	Rs.	Rs.		
Land-cess	2,33,121	1,74,347	91·5	85·1
Tolls	8,625	6,670	3·4	3·3
School fees	1,959	2,326	·8	1·2
Fishery rents	2,129	3,012	·8	1·5
Contribution from Provincial ..	4,724	4,986	1·9	2·4
Other items	4,197	13,352	1·6	6·5
	..	..	100	100

25. It will be observed here that 4·3 per cent. of the receipts under "other items" is due to the amount paid by the Buckingham Memorial Committee for the construction of two choultries, as referred to in paragraph 4 of the report.

26. *Expenditure.*—The total expenditure was Rs. 3,03,170 against an estimate of Rs. 4,00,200 for the year, and actuals amounting to Rs. 2,56,606 of the previous year. The expenditure being 75·7 per cent. of the estimate is satisfactory. The saving of 24·3 per cent. of the allotment is most useful.

27. The total expenditure is distributed under the several grants with their detailed heads as follows :—

Grant I.

Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotments.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5.
	1	2	3	4	5	6	7
Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—							
Communications	26,482	60,430	7,775	68,205	45,098	+ 18,616	+ 23,107
Repairs—							
Communications	1,05,169	1,02,870	15,589	1,18,459	97,621	— 7,548	+ 20,838
General Fund.							
Original Works—							
Civil Buildings	2,969	24,580	8,393	32,973	13,955	+ 10,986	+ 18,768
Miscellaneous Public Improvements.	4,821	10,000	..	10,000	6,616	+ 1,795	+ 3,384
Repairs—							
Civil Buildings	1,129	2,350	762	3,112	1,811	+ 682	+ 1,301
Miscellaneous Public Improvements.	642	810	120	930	55	— 587	+ 875
Road and General Funds.							
Local Fund Engineering establishment.	29,665	35,530	— 135	35,395	30,215	+ 550	+ 5,180
Tools and Plant	3,325	3,050	..	3,050	5,666	+ 2,341	— 2,616
Tolls and Ferry establishment ..	..	60	..	60	233	— 233	— 173
Contribution to Provincial Famine debt.	..	18,760	..	18,760	18,757	— 18,757	+ 3
Refunds of receipts	358	..	..	..	427	+ 69	— 427

28. The expenditure on new works and repairs was Rs. 65,669 and Rs. 99,487 against an aggregate allotment of Rs. 1,11,178 and Rs. 1,22,501 in each case respectively, or 59·07 and 81·2 per cent. of the allotments against 64·9 and 76·3 of the same in the previous year.

29. The average expenditure on works, both new and repair, was 70·2 per cent. of the allotment against 70·6 per cent. in the previous year.

30. The expenditure on communications during the year was Rs. 1,42,719 against an allotment of Rs. 1,86,664, or 76·5 per cent. of the allotment and 47·07 per cent. of the total Local Fund expenditure against 75·4 and 51·3 per cent. respectively,

in the previous year. The presidency averages under these heads last year were 84 per cent. of the allotment and 49 per cent. of the total expenditure.

31. The expenditure, though fairly satisfactory in itself, would have been greater but for the following causes:—

(1) Bills for work done to an extent of about Rs. 22,000 were submitted too late to be paid before the close of the official year, and the amount was not in consequence incorporated in the accounts.

(2) Several transfers of funds had to be made from one project to another both to meet certain deficits in the opening balances of the year as noticed in paragraph 8 of the report, and to provide funds for more important works, and the works both from and to which funds were surrendered had to be held in abeyance for several months before the final orders of Government were received sanctioning the transfers.

32. The following statement gives the road statistics of the circle:—

Number of miles of road in the circle.		Number of miles of road maintained.		Number of miles of road completed.		Number of miles in progress.	
1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
900½	900½	882	876	..	26	..	..

33. The restoration of the Nellore-Kistnapatam, the Rajapalem-Iskapalle, and the Ongole-Kottapatam roads and the repairs of the Dornal road, which are amongst the most important roads of the circle, but have been long neglected, have been taken in hand, and fair progress has been made in each case.

34. The condition of the roads of the circle is said to have materially improved.

35. *Engineering Establishment.*—The establishment charges during the year amounted to Rs. 30,215 against an allotment of Rs. 35,395, or 85·4 per cent. of the allotment. The saving of 14·6 per cent. is accounted for as follows:—

(1) Mr. Dwyer, the sub-divisional officer of Náyudupet, having left the service of this Board, the services of a competent man could not be secured for nearly four months, during which time the appointment had to be vacant.

(2) The new incumbent was obtained for Rs. 130 a-month, while the sanctioned pay of the appointment is Rs. 250, and this left a saving of Rs. 120 a-month.

(3) The appointment of a 1st grade and a probationary overseer, salary Rs. 60 and Rs. 30, respectively, with allowances, remained vacant throughout the year.

36. The cost of the establishment was 18·3 per cent. as compared with the outlay on works, against 21·07 per cent. during the previous year. This is satisfactory, seeing that it is below the 20 per cent. prescribed by Government (*vide* Board's Proceedings, dated 13th May 1884, No. 1618).

37. The presidency average under this head in the preceding year was 16 per cent.

38. The establishment has since been thoroughly revised (*vide* G.O., dated 13th May 1885, No. 156, L.F.).

39. The staff of overseers was found to be unnecessarily numerous, and their salaries so low that they could induce no men of real merits or scientific attainments to take up the appointments, so it was arranged to reduce it numerically by extending the ranges of the overseers, and to offer them a more suitable remuneration.

40. It was further considered that the work allotted to the engineer's assistants could be done by men of the grade of supervisor. The saving has been utilized in part to give a small, but very desirable, increase to the salary of the engineer.

41. *Tools and Plant.*—The expenditure under this head was Rs. 5,666 against an allotment of Rs. 3,050, or 185·8 per cent. of the allotment against 136·3 of the same in the previous year.

42. This gives a proportion of 3·4 per cent., as compared with the outlay on works, against 2·3 per cent. in the previous year, and against 1½ per cent., the rate prescribed in section 48 of the Local Fund Department Public Works Code.

43. The presidency average under this head in the previous year was 1·4 per cent.

44. The excess of expenditure over the allotment during the year is due—

(1) to the purchase of 5 road rollers at a cost of Rs. 1,573, the allotment sanctioned on this account in the previous year having lapsed, as it was not utilized before the close of the year;

(2) to the purchase of some engineering instruments. The Local Fund Engineer having gone to England on privilege leave during the year, this opportunity was taken for getting them in England after personal inspection.

45. The other items of expenditure under this grant seem to call for no remark.

46. *Grant II—Education.*—The amount of expenditure under this grant was Rs. 37,130 against an estimate of Rs. 44,548 and actuals of Rs. 38,326 in the previous year, and was 83·3 per cent. of the allotment of the year.

47. The short expenditure, as compared with the budget, is chiefly owing to—

(1) the provision for stipendiary scholarships not being utilized to the full extent, as the admissions of students into the normal school at Kandukúr were few for a great part of the year;

(2) the second master, sanctioned for the Kandukúr normal school on Rs. 25 a-month, not having been entertained throughout the year;

(3) the allotment for maps and books not having been utilized;

(4) the savings effected by the absence of masters on leave and otherwise;

(5) the savings in the allotment for result grants, as a great many bills for grants were submitted for payment too late to be paid within the year.

48. The expenditure under this grant was 12 per cent. of the total Local Fund receipts, 12·2 per cent. of the total Local Fund expenditure, and 27·8 and 36·1 per cent. of the General fund receipts and expenditure, respectively, and it is distributed under the several detailed heads as follows:—

Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotments.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5.
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspection	2,840	2,140	244	2,384	2,210	— 630	+ 174
Local Fund training schools	3,129	5,120	111	5,231	4,161	+1,032	+ 1,070
Do. schools	20,192	23,490	431	23,921	20,707	+ 515	+ 3,214
Results grant	8,253	9,000	372	9,372	6,423	—1,830	+ 2,949
Purchase of books	1,357	1,000	..	1,000	1,024	— 333	— 24
Commission on sale of books	80	140	..	140	105	+ 25	+ 35
Contribution to municipalities	1,000	1,000	..	1,000	1,000	..	..
Do. to Provincial for additional Deputy Inspector.	1,375	1,500	..	1,500	1,500	..	..
Prize books	100	..	..	..	..	..	..

49. *Inspection.*—The educational inspecting agency of the circle consists of three Deputy Inspectors placed in charge of the three educational ranges of the circle—Nellore, Kávali, and Ongole, and four Inspecting Schoolmasters, two for the Ongole and one for each of the Kávali and the Nellore ranges; and the annexed statement shows the work done by the latter during the year under report.

Names.	Years.	Time spent in camp.	Number of villages visited: Having schools under inspection.	Number of villages visited: Not having schools under inspection.	Number of schools visited and prepared for examination: Local Fund schools.	Number of schools visited and prepared for examination: Grant-in-aid schools.	Number of schools visited and prepared for examination: Other schools.	Number of schools visited and prepared for examination: Total.	Total number of visits paid to all the schools.	Average number of visits to each school.
N. Subba Row, Náyudupet	1883-84	286	98	20	12	98	4	114	301	3·
	1884-85	308	..	..	..	..	..	..	344	..
K. Gopaliah, Pamoor	1883-84	268	85	3	13	82	3	98	245	2·5
	1884-85	320	234	13	16	99	1	116	214	1·9
C. Mulliah, Ongole	1883-84	284	97	2	7	107	1	115	377	3·3
	1884-85	212	80	..	6	63	40	109	230	2
S. Laxminarayanappa, Addanki	1883-84	115	48	..	1	57	..	58	86	1·5
	1884-85	198	58	..	5	52	16	73	116	1·6
P. Venkataramiah, Acting, do.	1883-84	198	107	1	5	124	..	129	202	1·5
	1884-85	108	43	..	1	50	2	53	95	1·7

50. The decrease in most cases in the results of the work of this agency, as compared with the previous year, is mainly due to the reduction in their number from 6 to 4 at the latter part of the previous year, and partly to a decrease in the number of results schools.

51. When the normal school at Kandukúr was started, it was supposed that it would serve the purposes of the Inspecting Schoolmasters in training village schoolmasters, and the services of two of these men—one from the Nellore range, where a normal school had already been established, and the other from the Kávali range, where one was proposed to be opened—were accordingly dispensed with, to provide funds.

52. But experience has since shown that the scheme is not so successful as was expected.

53. The stipends, varying from Rs. 4 to Rs. 4½, allowed at the normal schools, though just enough for the subsistence of one individual, are not large enough to induce the pyal schoolmasters, who are for the most part elderly persons, living in villages a long way off from the normal school, to part with their families, in some cases, of course, leaving them unprovided for, and undergo normal training.

54. A great difficulty is consequently experienced by the inspecting agency in securing students for the normal schools, and, as a matter of course, they have to force to some extent the village schoolmasters to undergo training on pain of forfeiture of grants. This results in the closing of a large number of these schools.

55. Since it is found difficult to secure the attendance of the pyal schoolmasters at the normal schools, officers must be deputed to go to the villages for the purpose of imparting instructions in the art and method of teaching, so as to afford a sound and a systematic basis for primary education. This is the end that the staff of the inspecting agency is expected to meet, and it seems desirable therefore that the number of this class of men should be increased. Since funds are not available in the present state of finances, this cannot be done, unless funds can be provided by converting some of the salary schools of the Board into "combined" schools.

56. *Training Schools.*—There are two schools of this description—one at Nellore and the other at Kandukúr as in the previous year. The strength of the Nellore normal school was 25 during the year against 19 in the previous year. Twenty-two of the students passed the special upper primary examination—14 in the first class and 8 in the second class, so that 88 per cent. of the strength of the school secured passes.

57. The strength of the new normal school at Kandukúr was 28. Of these, 19 passed the special upper primary examination, 11 of whom were in the first class. The

percentage of success in this case is 68 per cent., which is fair considering that it was achieved in the first year of the existence of the school. The results in the Nellore school were highly creditable. The average percentage of success in both the cases is 78 per cent. of the strength of the schools.

58. Twenty-four students left the Nellore normal school during the year, having passed the prescribed tests: 11 of these returned to their village schools, 4 started schools of their own, 5 were provided with appointments, 2 returned to their permanent appointments, and 2 remain unemployed.

59. The students that passed from the Kandukúr normal school were not sent out, because the practising department having been recently opened, they have yet to be trained in the method of teaching practically.

60. The strength of the practising departments, attached to the Nellore and Kandukúr normal schools, were 79 and 64, respectively.

61. The annexed statement gives the statistical information regarding the elementary normal schools of the circle:—

Names of towns at which the schools are located.	Number of masters.	Number of stipendiary students.	Number of other students.	Number of pupils in the practising department.	Number of pupils who appeared for the special upper primary examination.	Number passed.	Receipts: Provincial grant.	Receipts: School fees.	Receipts: Miscellaneous.	Receipts: Total.	Total cost.	Net expenditure.	Average cost per head of passed student.
											Rs.	Rs.	Rs. A. P.
Nellore ..	4	25	..	79	25	22	..	..	..	..	2,384	2,384	108 5 10
Kandukur ..	2	28	..	64	28	19	..	..	..	..	2,051	2,051	107 15 4
Total ..	6	53	..	143	53	41	..	..	..	..	4,435	4,435	108 2·7

The presidency average per head of passed student during 1883-84 was Rs. 137-13-2. The result is satisfactory. Provincial grants for stipends have been, for the first time, applied for, but not yet recovered. Receipts from school fees were very small, and the amount could not be ascertained. There were no receipts under other heads.

62. *Middle Schools.*—There were 9 of this class during the year, 3 of the 1st grade and 6 of the 2nd grade as in the previous year. The 4 middle schools at Allúr, Náyudupet, Atmakúr, and Kanigiri have been reduced to primary schools since the close of the year.

63. The 1st-grade school at Venkatagiri sent out 6 students for the middle school examination during the year, and 5 of these passed in the 3rd class, against 2 that appeared and passed in the previous year.

64. The middle school at Náyudupet sent out 11 students for the same examination, but only 2 passed in the 3rd class, against the 11 who appeared and 5 who passed in the previous year.

65. Five students have appeared from the middle school at Kandukúr, and 3 passed—2 in the 2nd class and one in the 3rd class, against 9 who appeared and 5 who passed—2 in the 2nd and 3 in the 3rd class in 1883-84.

66. The results of the Náyudupet middle school appear to be very unsatisfactory. As has been stated, it has ceased to be a middle class school.

67. The results of the Venkatagiri and the Kandukúr schools would have been better, but for the changes in the head masters in both cases.

68. The total number of students that appeared for examination from the Board's middle schools during the year were 22 as in the previous year, and 10 of these passed against 12 in the preceding year. The percentage of success was 45 per cent. during the year against 55 per cent. in the previous year.

69. *Salary Schools.*—There were 29 of these schools. Of these, 1 has been attached to the Nellore normal school as the practising department. Of the remaining 28, 5 have been abolished from the commencement of the current official year (*vide* budget estimate for 1885-86), while the 4 middle schools reduced to salary schools have been added to the list. This leaves 27 schools in the circle.

70. *Higher Grade Combined Schools.*—There were 21 schools of this description during the year and 2 of these have been closed from the commencement of the current official year.

71. *Lower Grade Combined Schools.*—There were 21 schools of this description of which 14 have been closed from the commencement of the current official year which leaves 7 for the circle.

72. The annexed statement gives the strength of schools (middle, salary and combined), cost of maintenance and the cost per head of pupils :—

Strength of schools.	Receipts		Cost of maintenance.	Average receipts per head of pupils per annum.	Average expenditure per head of pupils per annum.	Net average expenditure per head of pupils per month.
	From school fees.	From Provincial contribution.				
	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2,414	2,326	836	20,707	1 4 11	8 9 3	0 9 8

73. The presidency average per head of pupil during 1883-84 was Rs. 0-7-8.

74. *Results Schools.*—Three hundred and forty-three schools of this description were registered for examination and 266 examined during the year against 481 in the previous year, and the amount of grant paid was Rs. 6,423 against Rs. 8,253 in 1883-84. The fall is attributable to the reduction in the number of Inspecting Schoolmasters as noticed in paragraph 51 of the report and to the stringent conditions laid down to qualify the schools for grants, the chief being that requiring the village schoolmasters to undergo training at the Board's Normal schools. Some of the schools registered do not appear to have been brought under examination before the close of the year. The average grant earned by each school was Rs. 24 during the year against Rs. 17 in the previous year.

75. The subjoined statement gives the number of villages in the circle as compared with the number of schools and population of the school-going age, which is taken as in paragraph 676 of the census report to begin at 5 and end at 15, as compared with the number of pupils attending the schools. The figures are based upon the census of 1881. Of course the number now will be a little larger; but this does not prevent the comparison from having value :—

Number of villages or towns in the circle	1,686
Population of the school-going age	158,806
Number of schools maintained or aided from Local Funds ..	340
Percentage of schools to villages	20·1
Strength of schools	8,770
Percentage of the strength of schools to the school-going population.	5·5

76. It may be here observed that though only 20 per cent. of the villages of the circle have got schools either maintained or aided from Local Funds, yet taking into account only such of the villages as have a population of not less than 500, the percentage is 42.

77. Only 5·5 per cent. of the population of the school-going age appear to attend the schools, but this is not surprising in the case of a district like Nellore, consisting, for the most part, of a poor agricultural class who have only just begun to appreciate the advantages of education.

78. The following two tables show the strength of schools classified according to nationality, or religion and occupation, respectively.

1. *According to nationality or religion.*

Christians*	808
Hindus	7,204
Muhammadans	758
Total ..	8,770

* This includes two Europeans.

2. *According to occupation.*

Officials	283
Petty officials	872
Traders	2,283
Land-holders	3,344
Artisans	864
Coolies	817
Mendicants	164
Others	143
Total ..	8,770

79. The subjoined statement gives the number of each nationality or religion attending schools as compared with the school-going population in each case.

80. The figures in this case have been adopted from the census of 1881 in the manner explained in paragraph 75 of the report.

School-going population among Hindus.	Hindus actually attending schools.	Percentage of column 2 to 1.	School-going population among Muhammadans.	Muhammadans actually attending schools.	Percentage of column 5 to 4.	School-going population among christians.	Christians actually attending schools.	Percentage of column 8 to 7.
1	2	3	4	5	6	7	8	9
147,838	7,204	4·9	8,153	758	9·3	2,815	808	29

81. The result in the case of the Hindus is due, as has been already stated, to the fact that the greater part of the population, consisting of agriculturalists, taking little interest in secular education. The result in the case of Muhammadans is satisfactory and tends to show that they are coming forward to avail themselves of the advantages of education. The result in the case of Christians is to be expected.

82. *Grant III.*—The expenditure under this grant was Rs. 38,619 against an aggregate allotment of Rs. 56,196 and against the actuals of Rs. 37,102 of the previous year or 68·7 per cent. of the allotment, 28·3 per cent. and 37·5 per cent. of the General Fund receipts and expenditure, respectively, and 12·5 per cent. and 12·7 per cent. of the total Local Fund receipts and expenditure, respectively.

83. The expenditure is distributed as follows :—

Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotment.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5.
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vaccination	8,541	11,860	160	12,020	10,855	+ 2,314	+ 1,165
Hospitals and dispensaries	4,149	5,370	819	6,189	4,424	+ 275	+ 1,765
Sanitation	8,590	25,400	— 6,740	18,660	6,419	— 2,171	+ 12,241
Choultries	653	1,040	36	1,076	1,083	+ 430	— 7
Travellers' bungalows	910	1,030	16	1,046	758	— 152	+ 1,164
Medical pupils	2,896	4,810	6	4,816	3,652	+ 756	+ 28
Do. practitioners	706	..	..	..	28	— 678	+ 45
Midwives	1,055	1,140	3	1,143	1,098	+ 43	+ 542
Cholera charges	1,396	..	657	657	1,199	— 197	— 103
Lunatics	375	150	..	150	253	— 122	— 288
Contribution to municipalities for dispensaries.	7,831	7,800	1,062	8,862	7,429	— 371	+ 1,433
Contribution to sanitary agency ..	..	1,450	95	1,545	1,373	+ 1,373	+ 172
Proportionate cost of establishment in the Medical Store Depôt.	..	..	32	32	48	+ 48	— 16

84. The short expenditure as compared with the estimate is chiefly owing to the allotment for sanitation not having been fully utilized, only 34·4 per cent. of an allotment of Rs. 18,660 having been spent during the year. It was found necessary to transfer a large portion of the allotment to the Road Fund.

85. *Vaccination.*—The expenditure under this head was Rs. 10,855 against an allotment of Rs. 12,020 and Rs. 8,541, the actuals of the previous year. The excess over the actuals of the previous year is due to the entertainment of some temporary additional Vaccinators when small-pox was prevalent. The expenditure was 8 and 10·5 per cent. of the General Fund receipts and expenditure and 3·5 and 3·6 per cent. of the total Local Fund receipts and expenditure, respectively.

86. The department consisted, as in previous year, of three Deputy Inspectors, 2 of them of the first class on Rs. 70 + 30 each and the other of the second class on Rs. 40 + 30 and of 37 Vaccinators, 13 of whom were of the first class on Rs. 18 each, 18 of the second class on Rs. 10 each and 6 Probationers on Rs. 8-8-0 each. But the state of finances has rendered it necessary to reduce the number of Vaccinators to 29, consisting of 10 first-class men, 15 of the second class and 4 Probationers, and these are distributed among the three ranges as follows :—

Nellore range, 4 First-class Vaccinators, 5 second class and 2 Probationers.
Kávali „ 3 do. 5 do. and 1 Probationer.
Ongole „ 3 do. 5 do. and 1 „

87. The annexed statement affords information as to the results of work turned out by this department during the year under report :—

Ranges.	Number of cases vaccinated.		Number successful.		Percentage of successful cases.		Average cost per successful case.		Presidency average during 1883-84.
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85	
							Rs. A. P.	Rs. A. P.	Rs. A. P.
Nellore	12,564	11,838	11,832	11,294	94	96	..	..	..
Kávali	669	11,663	628	10,869	94	93	..	..	..
Ongole	16,321	10,246	14,933	9,283	91	90	..	..	..
Total ..	29,554	33,747	27,393	31,449	92	93	0 4 11	0 5 6	0 3 9

88. The increase in the average cost per successful case is attributable partly to the extra cost of the establishment on account of the additional Deputy Inspector and partly to the fact that cases did not increase in full proportion to the extra Vaccinators employed during part of the year. The results of the Nellore range appears to be comparatively satisfactory. Those of the Ongole range are less so.

89. *Hospitals.*—The expenditure in this case was Rs. 4,424 against an estimate of Rs. 6,189 and an actual expenditure of Rs. 4,149 in the previous year. The fall as compared with the estimate is chiefly due to a saving of Rs. 1,000 from the allotment for the purchase of medicines and surgical apparatus.

90. The expenditure is 2·7 and 3·9 per cent. of the General Fund receipts and expenditure and 1·4 and 1·5 per cent. of the total Local Fund receipts and expenditure, respectively. The presidency average expenditure under this head was 7·3 per cent. of the total expenditure. The figure for the circle, viz. 1·5, is apparently low, but it seems to meet the requirements of the circle.

91. There were nine dispensaries in the circle as in the previous year, the one at Beripet not having been opened for want of funds. There were ten Hospital Assistants, four English and six Vernacular, available for service. Of these, three English and six Vernacular Hospital Assistants were placed in charge of dispensaries, while the remaining one was kept in reserve at the civil dispensary at Nellore. Eight students, four English and four Vernacular, have since passed the Hospital Assistants grade at Madras. This leaves eighteen Hospital Assistants, eight of the English and ten of the Vernacular class for the circle. The current official year's budget provides for ten dispensaries and six medical practitioners' centres. All the eight English Hospital Assistants being higher paid men and two of the Vernacular class will be placed in charge of dispensaries. Six of the Vernacular class will be sent out as medical practi-

tioners. The remaining two of this class, who have received a comparatively inferior medical education, will be kept in reserve.

92. The following statement furnishes information as to the cost of each dispensary and the number of patients treated, &c. :—

Names of dispensaries.	Establishment charges.		Cost of medicines.		Contingencies.		Total.		Number of patients treated.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1. Gúdúr	407	429	4	201	92	76	503	706	2,654	2,650
2. Kávali	277	300	266	4	90	72	633	376	1,649	2,418
3. Rápúr	178	241	17	86	83	174	278	501	2,066	1,548
4. Kandukúr	240	210	98	4	109	79	447	293	1,868	1,698
5. Venkatagiri	240	276	5	76	80	41	325	393	2,436	3,189
6. Udayagiri	144	219	..	284	22	164	166	667	1,588	2,935
7. Atmakúr	144	236	125	93	22	211	291	540	2,101	1,815
8. Addanki	240	239	4	232	109	66	353	537	482	745
9. Kanigiri	101	63	..	8	28	34	129	105	..	360
Total ..	1,971	2,213	519	988	635	917	3,125	*4,118	14,844	17,358

Names of dispensaries.	Number of cases cured.		Cost per case cured.		Number of cases vaccinated.		Number of cases successful.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	12	13	14	15	16	17	18	19
			Rs. A. P.	Rs. A. P.				
1. Gúdúr	2,598	2,452	0 3 1	0 4 7	76	63	67	61
2. Kávali	1,625	2,104	0 6 3	0 2 10	96	153	89	133
3. Rápúr	1,994	1,469	0 2 3	0 5 5	39	28	32	15
4. Kandukúr	1,862	1,640	0 3 10	0 2 10	184	99	176	94
5. Venkatagiri	1,933	2,346	0 2 8	0 2 8	8	4	5	4
6. Udayagiri	1,477	2,714	0 1 9	0 3 11	106	73	106	73
7. Atmakúr	2,003	1,587	0 2 4	0 5 5	252	72	203	49
8. Addanki	457	674	0 12 4	0 12 9	53	9	40	9
9. Kanigiri	..	307	..	0 5 5	..	20	..	18
Total ..	13,949	15,293	0 3 7	0 4 4	814	521	718	456

* This does not include a sum of Rs. 305, Rs. 250 of which was the pay of the Hospital Assistant held in reserve, and Rs. 55 being the pay of the Compounder at Náyudupet, as they have no dispensaries.

93. There appears to be a marked increase in the number of cases treated at the Udayagiri, Kávali and the Venkatagiri dispensaries and especially at the first named.

94. There appears to be a slight fall in the number of vaccine operations performed by medical subordinates during the year as compared with those of the previous year, and this is most noticeable at Atmakúr.

95. *Midwives.*—There were eighteen midwives during the year as in the previous year posted as per margin.

1. Induhurpet.
2. Buchhireddipalem.
3. Allúr.
4. Náyudupet.
5. Gúdúr.
6. Venkatagiri.
7. Rápúr.
8. Atmakúr.
9. Kotah.
10. Darsi.
11. Ongole.
12. Addanki.
13. Podili.
14. Sulurpet.
15. Kanigiri.
16. Kandukúr.
17. Udayagiri.
18. Kávali.

96. The number of labor cases attended by these midwives were 600 against 759 in the previous year. The work turned out by the midwives attached to Darsi, Kanigiri, Addanki, Udayagiri, Gúdúr, Kotah and Atmakúr appears to be very poor, and of these the midwife attached to Darsi is said to have attended only six cases during a whole year, but she has since been dismissed from the service.

97. The cost per case was Rs. 1-13-3 during the year against Rs. 1-6-3 in the previous year. The attention of the Zillah Surgeon will be drawn to the matter.

98. *Medical Pupils.*—There were twenty pupils on the roll at the Board's Medical school during the year under report.

99. Of these, eight were of the English and twelve of the Vernacular class. One of these has severed his connection with the school by refunding the amount of stipends

received by him as a pupil; one has been dismissed for theft of some medicine; and two have absconded. Of the remaining 16, 8 appeared for their final examination at Madras, held in June last, and all passed successfully. There are now eight pupils, three of the English and five of the Vernacular class, on the roll of the school for the current official year.

100. The Zillah Surgeon conducts the class with the help of the First-class Hospital Assistant attached to the Jail dispensary who acts as a Demonstrator. These are paid Rs. 100 and 25, respectively, as remunerations for the extra work.

101. *Sanitation.*—This comprises the following purposes:—

(1) Village conservancy.
(2) Sanitary arrangements for fairs, &c.
(3) Improvement of village-sites.
(4) Do. of water-supply.
(5) Maintenance of water pandals.
(6) Other sanitary outlay inclusive of conservancy establishments not contemplated when the budget was framed.

102. The budget allotment for sanitation for the year under report was Rs. 25,400 and this was distributed as follows:—

	Rs.
Conservancy establishments	3,906
Sanitary arrangements at fairs, &c.	400
Water pandals	3,000
Improvement of village-site	4,000
Do. of water-supply	8,000
Other sanitary outlay	6,094
Total	25,400

103. But certain deficits in the opening balance of the Road and General Funds had to be met during the year and the following amounts were surrendered in the arrangement (*vide* Board's Proceedings, dated 27th January 1885, No. 268 and G.O., dated 13th March 1885, No. 547, Financial):—

	Rs.
From the allotment for the improvement of village-sites	2,000
Do. for do. of water-supply	2,500
Do. for other sanitary outlay	2,120
Total	6,620

This reduced the allotment to Rs. 18,780.

104. A further sum of Rs. 120 was allotted from the amount provided for the improvement of water-supply, for the repairs of two fresh-water ponds, but as these works were held to fall under Grant I, Miscellaneous Public Improvements, the expenditure with the provision was transferred to that head.

105. The allotment finally left for sanitation was therefore Rs. 18,660 and this is distributed among the several sub-heads as per annexed statement which also gives the expenditure in each case:—

Heads of charges.	Allotment for 1884-85.	Expenditure during 1884-85.	Percentage of expenditure to allotment.
	Rs.	Rs.	Rs.
1. Village conservancy	3,906	3,893	99
2. Water pandals	3,000	2,216	74
3. Sanitary arrangements at fairs and festivals	400	183	46
4. Improvement of village-sites	2,000	126	6
5. Do. of water-supply	5,380	..	..
6. Other sanitary outlay	3,974	..	..
Total	18,660	6,419	34

106. The following statement shows the number of scavengers employed at the stations noted opposite to each with the establishment charges:—

Station to which scavengers are attached.	Number of scavengers.	Cost of establishment including contingencies.	Remarks.
		Rs. A. P.	
1. Rápúr	3	164 0 0	
2. Kanigiri	3	157 0 0	
3. Udayagiri	3	220 0 0	
4. Gúdúr	3	151 11 10	
5. Kávali	3	156 0 0	
6. Allúr	3	157 0 0	
7. Sulurpet	3	154 15 11	
8. Buchhireddipalem	3	211 0 0	Two scavengers have been transferred from Sangam to Vadveru near Buchhireddipalem from the current official year.
9. Kovur	3	156 0 0	
10. Addanki	3	146 3 5	
11. Náyudupet	3	165 0 0	
12. Venkatagiri	3	156 0 0	
13. Kandukúr	3 and 1 temporary.	179 4 11	
14. Ramapatam	3	155 6 0	
15. Atmakúr	3	207 6 0	
16. Kaluvay	3	156 0 0	
17. Podili	3	114 4 0	
18. Kistnapatam	2	60 0 0	
19. Darsi	2	83 8 0	
20. Kotah	2	96 0 0	
21. Sangam	10	592 13 7	
22. Singarayakonda	1	33 9 2	
23. Veleperla	2	90 0 0	
24. Kottapatam	2	96 8 0	
25. Oollapaliem *	1	33 3 2	* A new scavenger was sanctioned for this station.
Total	74	3,892 14 0	

Almost the full allotment for conservancy was utilized.

107. *Water Pandals.*—One hundred and twenty-one of these institutions were opened in the several villages recommended by the taluk officers for a period of five months during the hottest part of the year.

108. *Sanitary Arrangements at Fairs and Festivals.*—An amount of Rs. 110 was allotted under this head for the festival at Penchalakonda and Rs. 290 for the festival at Venkatagiri, but only Rs. 33-8-0 and Rs. 153, respectively, of these allotments, were spent. The chief purposes on which the expenditure was incurred were the entertainment of a temporary scavengering establishment, erection of water pandals and the purchase of sulphur and other drugs for fumigating the streets.

109. *Improvement of Village-sites.*—Only a very small percentage of the allotment was spent during the year, partly because few applications were received on this account, partly because expenditure was deferred pending the introduction of the new Act with its Village Panchayets and Taluk Boards, and partly because the state of the finances was bad. The principle followed by the District Board in granting allotments under this head is to require the villagers, immediately benefitted, to contribute a moiety of the amount asked for, either in money or labor, the other half being borne by the Local Funds. The improvement of village-sites in this circle mostly consists of the removal of prickly-pear.

110. *Improvement of Water-supply.*—No amount was spent under this head. Some money was spent in the repairs of certain fresh-water ponds and the construction of parapet walls round them, but the expenditure was shown under Grant I,

Miscellaneous Public Improvements, as it is held that this is the proper head of account for works of this nature.

111. A scheme for the improvement of water-supply at Gúdúr was submitted by the Local Fund Engineer costing Rs. 9,000, according to a rough calculation, but the District Board have not got sufficient funds to meet the expenditure (*vide* District Board's office letter, No. 68, dated 15th April 1885, to Government).

112. *Other Sanitary Outlay.*—There were no cases calling urgently for expenditure under this grant either by way of entertaining additional scavengering establishments or otherwise, and the District Board have thought it advisable to reserve the amount because of the state of the finances.

113. The total outlay under Sanitation was Rs. 6,419 against an estimate of Rs. 18,660 for the year and an actual expenditure of Rs. 8,590 in the previous year, or 34·4 per cent. of the allotment of the year and 4·7 and 6·2 per cent. of the General Fund receipts and expenditure, and 2 and 2·1 per cent. of the total Local Fund receipts and expenditure, respectively.

114. *Choultries.*—There were eight choultries during the year as in the previous year and the cost, being the establishment charges and cost of brass vessels, &c., supplied to them, amounted to Rs. 1,083. No amount was allotted or spent in feeding travellers.

115. *Bungalows.*—There were 12 bungalows during the year against 14 in the previous year, those at Nellore and Ongole having been transferred to the respective municipalities (*vide* G.O., dated 11th September 1883, No. 1103). The number of travellers using the bungalows was 381.

116. The fees collected during the year amounted to Rs. 722, and the cost of the institutions, excluding repairs, was Rs. 758.

117. The other items of expenditure under this grant do not seem to call for any observation.

118. *Grant IV.*—The expenditure under this grant was Rs. 6,968 against an allotment of Rs. 7,225 and actuals of Rs. 6,618 in the previous year or 96·4 per cent. of the allotment, and it is distributed as follows :—

Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotments.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment in Collector's office ..	664	660	..	660	660	— 4	..
Controlling establishment in Presidency division	2,088	2,560	..	2,560	1,938	— 150	+ 622
Audit establishment	1,020	1,020	..	1,020	1,020	..	..
Do. contingencies	..	50	..	50	98	..	— 48
Local Fund Board's office	1,246	1,250	..	1,250	1,248	+ 2	+ 2
Contingencies	1,142	1,250	..	1,250	1,267	+ 125	— 17
Contribution for services lent	85	100	..	100	118	+ 33	— 18
Do. to Provincial for printing charges	..	..	..	..	307	+ 307	— 307
Refunds	132	..	185	185	261	+ 129	— 76
Travelling batta to non-official members	55	150	..	150	51	— 4	+ 99

119. The items under this grant, consisting of mostly fixed charges, call for no explanation.

120. The District Board consisted during the year of 30 members, of whom 15 were non-officials and the rest officials as in the previous year. The number of meetings held during the year was 15 (10 general and 5 special) against 14 in the previous year. The average attendance during the year was 7·7 against 6 in 1883-84. The average attendance of officials and non-officials was 4·3 and 3, respectively, against 3·6 and 2·4 in each case in the previous year. The increase in attendance in both cases is encouraging.

Only one member (a non-official), viz., Saiyid Husain Sáhib Khadry Bahadur, attended all the meetings in the year.

121. The subjoined two statements exhibit the transactions under Road and General Funds, respectively, during the year under report.

Road Fund Transactions.

Receipts.	1884-85.	Expenditure.	1884-85.	Percentage of expenditure compared with receipts.
	Rs.		Rs.	
Balance	40,980	Original Works, Communications	45,098	26·4
Receipts ..	1,32,703	Do. Civil Buildings	2,860	1·6
		Repairs, Communications	97,621	56·2
		Local Fund Engineering Establishment charges ..	26,633	15·3
		Tools and Plant	4,994	2·8
		Charges under Grant IV	3,931	2·2
		Other items	19,184	10·5
Total ..	1,73,683	Total ..	2,00,321	115·3

General Fund Transactions.

Receipts.	1884-85.	Expenditure.	1884-85.		Percentage of expenditure compared with receipts.	
	Rs.		Rs.			
Balance ..	64,244	Original Works, Civil Buildings	11,095		8·1	
Receipts ..	71,991	Do. Miscellaneous Public Improvements	6,615		4·9	
		Repairs, Civil Buildings	1,810		1·3	
		Do. Miscellaneous Public Improvements ..	55		·04	
		Local Fund Engineering Establishment charges ..	3,582		2·6	
		Tools and Plant	671		·5	
		Education, Inspection	2,210		1·7	
		Local Fund schools	24,868	37,129	18·2	27·3
		Grant-in-aid	6,423		4·8	
		Other items	3,628		2·6	
		Medical, Vaccination	10,855		7·9	
		Hospitals and Dispensaries and Contributions to Municipalities	19,501		14·3	
		Choultries and Bungalows	1,840		1·3	
		Sanitation, Improvement of village sites	127		·1	
		Do. of water-supply ..	..	6,419	..	4·7
		Conservancy	3,893		2·8	
		Water pandals, &c.	2,399		1·8	
		Charges under Grant IV	3,037		2·2	
		Other items	233		·2	
Total ..	1,36,235	Total ..	1,02,848		74·7	

122. It will be observed that the expenditure under Road Fund exceeded the allotment by Rs. 26,638 or by 15·3 per cent. of the allotment, while an amount of Rs. 33,387 was saved under General Fund, or the expenditure fell short of the allotment by 25·3 per cent.

123. The sum of Rs. 6,749, which appears to be the closing balance of the year, is only nominal since, as has been stated above, the sum of Rs. 8,750, being the amount paid by the Buckingham Memorial Committee for the construction of two choultries, has to be eliminated from the accounts.

124. The year therefore really ends with a *minus* balance of Rs. 2,001.

125. The subjoined statement shows the expenditure under each of the grants with their sub-heads, as compared with the allotment in each case and with the total Local Fund receipts and outlay.

Grants with their sub-heads.	Amount of allotments including subsequent sanctions.	Amount of expenditure.	Percentage of expenditure compared with allotments.	Percentage of expenditure compared with total receipts.	Percentage of expenditure compared with total outlay.
	Rs.	Rs.			
Grant I—					
Original Works—Communications	68,205	45,098	66·1	14·5	14·8
Do. Civil Buildings	32,973	13,955	42·3	4·5	4·6
Do. Miscellaneous Public Improvements.	10,000	6,615	66·1	2·1	2·1
Repairs—Communications	1,18,459	97,621	82·4	31·4	32·2
Do. Civil Buildings	3,112	1,810	58·1	·5	·5
Do. Miscellaneous Public Improvements	930	55	5·9	·01	·01
Local Fund Engineering Establishment charges	35,395	30,215	85·3	9·7	9·9
Tools and Plant	3,050	5,666	185·7	1·8	1·8
Other items	18,820	19,418	103·1	6·2	6·4
Total ..	2,90,944	2,20,453	75·7	71·1	72·7
Grant II—					
Education	44,548	37,130	83·3	12·	12·3
Grant III—					
Medical	23,394	19,506	83·3	6·2	6·4
Vaccination	12,020	10,855	9·3	3·1	3·5
Sanitation	18,660	6,418	34·3	2·07	2·1
Choultries and Bungalows	2,122	1,840	86·7	·6	·6
Total ..	56,196	38,619	68·7	12·5	12·7
Grant IV—					
Administration—Local Fund Board's Office ..	2,500	2,515	100·6	·8	·8
Do. Presidency Establishment ..	2,560	1,938	75·7	·6	·6
Do. Audit	1,070	1,118	100·5	·4	·4
Do. Establishment in the Collector's office.	660	660	100·	·2	·2
Do. Other items	435	737	169·4	·2	·3
Total ..	7,225	6,968	96·4	2·2	2·3
Grand total ..	3,98,913	3,03,170	76·	97·8	100·

126. It will be observed 75·8 per cent. of the allotment, 71·1 per cent. of the total receipts and 72·7 per cent. of the total expenditure was spent under Grant I; 83·3 per cent. of the allotment, 12 per cent. of the total receipts and 12·3 per cent. of the total expenditure was spent under Grant II; 68·7 per cent. of the allotment, 12·5 and 12·7 per cent. of the total receipts and expenditure, respectively, under Grant III; and 96·4, 2·2 and 2·3 per cent. of the allotment, total receipts and expenditure, respectively under Grant IV.

127. The total Local Fund expenditure during the year was 76 per cent. of the allotment and 97·8 per cent. of the total receipts.

128. The delay in the submission of this report is due to the unusually long delay in the receipt of information from the heads of some of the departments concerned, and to the incomplete and incorrect state in which it was received, and it is now submitted in anticipation of the approval of the District Board to avoid further delay.

From J. GROSE, Esq., President, District Board, Nellore, to the Chief Secretary to Government, dated Nellore, 28th August 1885, No. 948.

In continuation of this office No. 785, dated 31st July 1885, forwarding the administration report of this circle for 1884-85, I have the honor to forward herewith copy of the District Board's Resolution, No. 100 of 1885-86, passing the same.

Enclosure.

Proceedings of the District Board, Nellore, passed at a meeting held at the Collector's office on 17th August 1885 at 4 P.M.

* * * * *

100. Read the Local Fund Administration Report for 1884-85, submitted to Government on the 4th August 1885 in anticipation of the approval of the District Board to save delay.

The report is approved and adopted.

(Signed) J. GROSE,
President.

Order—dated 21st September 1885, No. 756 L.F., Financial.

The receipts and charges of the Local Fund Board, Nellore, for 1884-85, are compared below with the estimate of the year and the actuals of 1883-84:—

Receipts.

	Actuals, 1884-85.	Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.
Balance	1,04,933	1,23,650	1,08,622
Provincial grants—			
For schools	836	2,900	368
Contributions from Special funds—			
Pound fund	4,986	3,200	4,724
Cess on land	1,74,347	2,70,000	2,33,121
Tolls	6,670	8,000	8,625
Fees in schools	2,326	2,800	1,959
Receipts from endowments, markets, &c. ..	59	..	111
Fishery rents	3,012	800	2,129
Avenue rents	..	..	976
Bungalow fees	722	700	831
Fines and penalties	165	..	231
Public Works receipts	1,895	1,000	647
Sale of books	690	900	828
Miscellaneous	235	..	990
Debt heads	8,750	..	..
Grand Total ..	3,09,626	4,13,950	3,64,162

Charges.

	Actuals, 1884-85.	Estimate, 1884-85.	Actuals, 1883-84.
Grant I.	Rs.	Rs.	Rs.
New Works—			
Communications	45,098	68,205	26,482
Buildings	13,955	32,973	2,969
Miscellaneous Public Improvements.	6,616	10,000	4,821
Repairs—			
Communications	97,621	1,18,459	1,05,169
Buildings	1,811	3,112	1,129
Miscellaneous Public Improvements.	55	930	642
Engineering establishment	30,215	35,395	29,665
Tolls and ferries	233	60	..
Tools and plant	5,666	3,050	3,325
Contributions	18,757	18,760	..
Miscellaneous	427	..	2,993
Total ..	2,20,454	2,90,944	1,77,195
Grant II.			
Inspection	2,210	2,384	2,840
Training schools	4,161	5,231	3,129
Local Fund schools	20,707	23,921	20,192
Results grants	6,423	9,372	8,253
Contributions	2,500	2,500	2,375
Miscellaneous	1,129	1,140	1,537
Total ..	37,130	44,548	38,326

Charges—*continued.*

	Actuals, 1884-85.	Estimate, 1884-85.	Actuals, 1883-84.
Grant III.	Rs.	Rs.	Rs.
Hospitals and dispensaries	5,522	7,332	3,477
Vaccination	10,855	12,020	8,541
Medical practitioners and Medical school	3,680	4,816	3,602
Sanitation	6,419	18,660	8,590
Choultries	1,083	1,076	653
Travellers' bungalows	758	1,046	910
Contributions	8,850	10,439	9,171
Miscellaneous	1,452	807	2,158
Total ..	38,619	56,196	37,102
Grant IV.			
Establishment including contingencies, refunds, &c.	6,968	7,225	6,596
Total ..	6,968	7,225	6,596
Debt heads	..	..	10
Total expenditure ..	3,03,171	3,98,913	2,59,229
Balance ..	6,455	15,037	1,04,933
Grand Total ..	3,09,626	4,13,950	3,64,162

2. *Opening Balance.*—The opening balance given by the President (Rs. 1,05,224) differs but slightly from the closing balance of 1883-84 reported by the Accountant-General (Rs. 1,04,933), which will be adopted. Compared with the budget, there is a decrease of Rs. 18,717 under this head owing to reduced collections under land-cess in 1883-84.

3. *Receipts.*—The sum of Rs. 8,750 paid by the Buckingham Memorial Committee for the construction of two choultries by the Local Fund Public Works department, not being an item of *bona fide* Local Fund receipt, should have been shown under "Debt Account." Excluding this, the actual receipts amounted to Rs. 1,95,943 or Rs. 94,357 below the estimate and Rs. 59,597, less than the actuals of the previous year. The cess on land yielded only Rs. 1,74,347 as against an estimate of Rs. 2,70,000 and Rs. 2,33,121 realized in 1883-84, the decrease being due to (1) the remission of Rs. 28,573 as irrecoverable, (2) the adjustment of Rs 36,786 erroneously credited to this head instead of Land Revenue, and (3) the change in the kistbundi (instalments), under which 6 Annas in the rupee of the revenue formerly due in December, January, and February could not be collected before the end of the year. The total collections were 66 per cent. of the demand against 67 per cent. in 1883-84. The result was that the year's transactions closed with a deficit of Rs. 1,295 instead of a credit balance of Rs. 27,520 as anticipated in the budget for the current year. The District Board, however, are concerting measures for restoring the financial equilibrium, and the communication promised on the subject in paragraph 15 of the President's report, is awaited. Considering that the Board have paid off the final instalment of the famine debt and that so large a deficiency in the land-cess collections is not likely to occur again, it should not be difficult to bring the financial condition of the Board again into a satisfactory condition. The income from tolls amounted to Rs. 6,670, of which Rs. 6,023—not Rs. 6,000 as stated by the President—were derived from the 3 Local Fund toll-gates in the district and Rs. 647 were contributed by the Ongole Municipality. The receipts from fisheries amounted to Rs. 3,012 against an estimate of Rs. 800, the increase being due to the low estimate and brisk competition at the sales.

4. *Expenditure.*—The disbursements amounted to Rs. 3,03,171 against an allotment of Rs. 3,98,913 and Rs. 2,59,219, the actuals of the previous year, the decrease in the former case appearing under all heads, notably under Grant I.

5. *Public Works.*—The expenditure on communications—new works and repairs—was respectively Rs. 45,098 and Rs. 97,621—66 and 82 per cent. of the allotments—the short outlay being stated to be due to non-payment of the amount due for certain works, for which bills were not submitted in time, and to certain projects, from and to which funds were transferred, not having been proceeded with, till receipt of the sanction of Government. Statement No. IV showing the progress of works, which should have been submitted with the report, has not yet been received. Out of a total length of 900 miles of road in the district, 876 miles are stated to have been maintained in fair order. It is not known whether any expenditure was incurred on the improvement of village roads. The cost of the Engineering establishment including contingencies was Rs. 30,215 or 18 per cent. of the outlay on works as against 21 per cent. in the previous year. The charges on account of tools and plant exceeded both the sanctioned grant and the prescribed percentage, under the exceptional circumstances mentioned in paragraph 44 of the report. Rs. 18,757 were paid to Provincial funds in final liquidation of the famine debt.

6. *Endowments.*—The report contains no information regarding endowed institutions, and the statement detailing their transactions is returned blank. But from the main statement of receipts, it is observed that there was an income of Rs. 59 from choultry rents against Rs. 111 in 1883-84. The President will explain the nature of this item.

7. *Education.*—The outlay under this head was Rs. 37,130, against an allotment of Rs. 44,548, the decrease being the result of savings chiefly under Local Fund schools and result grants. There were 3 Deputy Inspectors of Schools assisted by 4 Inspecting Schoolmasters, who visited 428 villages and prepared for examination 351 schools, compared with 623 and 693 respectively in 1883-84, the decrease in the work being mainly due to the services of two of the Inspecting Schoolmasters having been dispensed with towards the end of the previous year, to provide funds for opening a Normal school at Kandukúr. It appears, however, that this school has not served the purpose of training village schoolmasters so well as it was expected to do and that the District Board's desire to increase the number of Inspecting Schoolmasters is only deferred for want of funds. There were two training schools at Nellore and Kandukúr, attended by 53 students, of whom 41 passed the Special Upper Primary examination, 25 being placed in the first class. The outlay on these schools being Rs. 4,161, the cost of training each successful pupil was Rs. 101. There were 9 middle schools as in the previous year, and those at Náyudupet, Venkatagiri and Kandukúr sent up 22 students for the Middle School examination, of whom 10 passed. The progress of the remaining 6 schools has not been reported upon. There were 71 elementary schools, of which 29 were held on the salary system and the rest on the combined system. A statement showing the receipts and charges of the several classes of schools with their attendance and the results of the several Government examinations should be submitted without delay. Besides the above, 343 private schools were registered, of which 266 were examined and allowed results grants amounting to Rs. 6,423 against Rs. 8,253 earned by 481 schools in 1883-84. The fall in the number of these schools is ascribed to the reduction effected in the staff of Inspecting Schoolmasters and to the stringent conditions imposed on schools qualifying for grants. The attendance of these schools and the number of pupils who appeared for and passed the examinations should be reported.

8. *Hospitals and Dispensaries.*—There were 9 out-door dispensaries, in which 17,358 persons were treated as against 14,844 in 1883-84. The upkeep of these institutions cost Rs. 4,424 against an estimate of Rs. 6,189, the decrease being chiefly due to savings under medicines, &c. The 18 midwives employed by the District Board at a cost of Rs. 1,098, attended 600 labor cases against 759 in the previous year. These women appear to do very useful work in the district. The Nellore Medical School maintained at a cost of Rs. 3,652, had 20 pupils—8 of the English and 12 of the Vernacular class—of whom 4 left and 8 appeared for the final examination held at Madras, in which all passed. Rs. 7,429 were contributed to the Nellore and Ongole Municipalities in aid of the dispensaries there. The President will draw the attention of the District Medical and Sanitary officer to G.O., dated 8th October 1883,

Mis. No. 2260, Financial department, under which a consolidated report should have been submitted for all the dispensaries in the district instead of the 9 separate reports now furnished.

9. *Vaccination.*—The vaccine staff consisting of 3 Deputy Inspectors, 13 first class and 18 second class vaccinators, and 6 probationers, performed 33,747 operations, of which 31,449 proved successful, compared with 29,554 and 27,393, respectively, in the previous year. There is however much room for further improvement in the working of this department, for, assuming the birth rate to be 42 per mille of the population, only 63 per cent. of the number of births during the year appear to have been successfully vaccinated. The total outlay on account of these operations being Rs. 10,855 against Rs. 8,541 in 1883-84, the average cost per successful case rose from Annas 4-11 to Annas 5-6, the increase in the latter is ascribed to the employment of an additional Deputy Inspector and temporary additional vaccinators and to the number of operations performed not having shown a proportionate increase.

10. *Sanitation.*—The expenditure under this head amounted to Rs. 6,419, as shown below, out of a reduced allotment of Rs. 18,660, the short outlay being due to the expenditure on the improvement of village-sites and water-supply and on other sanitary purposes having been restricted by the District Board in consideration of the depressed state of their finances :—

	Rs.
(1) Village conservancy	3,893
(2) Water-pandals	2,216
(3) Improvement of village-sites	127
(4) Fairs and festivals	183
Total ..	6,419

The allotment for conservancy was fully utilized and 121 water-pandals were opened in villages for a period of 5 months during the hottest part of the year. A sum of Rs. 1,199 is shown separately in the accounts as "cholera charges;" but the particulars of this outlay and the number of deaths due to this cause are not given, nor has any information been furnished as to the general health of the district.

11. *Choultries and Bungalows.*—There were 8 choultries maintained at a cost of Rs. 1,083. In the report for 1883-84 it was stated that there were 17 bungalows at the beginning of that year and that two of them were transferred to the Nellore and Ongole Municipalities, with reference to G.O., dated 11th September 1883, No. 1103. The number given in the present report is only 12. The discrepancy should be explained. The fees collected from the 381 travellers, who halted in these bungalows, amounted to Rs. 722, while the charges excluding the cost of repairs were Rs. 758.

12. *General Taxation.*—The incidence of taxation per head of the population was Annas 2-5 including tolls, and Annas 2-4 excluding them against Annas 3-3 and Annas 3-2 respectively in 1883-84, the decrease being the result of the falling off in the collections under land-cess.

13. *Local Fund Board.*—The District Board consisting of 30 members — 15 officials and 15 non-officials—held 15 meetings, the average attendance at each meeting being 4 of the former and 3 of the latter class. The attendance was not satisfactory.

(True Extract.)

W. WILSON,
for *Chief Secretary.*

To the President of the District Board, Nellore.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Accountant-General.
" Revenue department.
" Board of Revenue.
" Chairmen of Municipal Councils in the district, through the Collector.
" Public Works department.

Exd. L. D'Netto.

P. W. D.

No 2452 Way 20th Octr/85

Govt. of {1885} Madras.

FINANCIAL.

Issued

Recd. Encl.

G.O., 21st Sept. 1885, No. 756 L.F.

No 2452 Way 20th Octr/85

ESPTEMBER.

Local Fund Report.

Reviewing the — of the Nellore district for 1884-85.

Recorded by J.S.S.

Copy to Sgwarcharge. Circle for information

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

Read—the following papers:—

From J. GROSE, Esq., President, District Board, Nellore, to the Chief Secretary to Government, dated Nellore, 31st July 1885, No. 785.

I have the honor to submit the following administration report on the operations of the Local Funds in this circle during the official year 1884-85 with the usual appendices as per accompanying list.

1. *General Taxation.*—The following statement gives the particulars under this head:—

Area in square miles.	Population as per Census of 1881.	Income from taxation.			Total Local Fund receipts.	Incidence of taxation excluding tolls.			Incidence of taxation including tolls.			Average incidence of total Local Fund receipts.		
		Land-cess.	Tolls.	Total.		1883-84.	1884-85.	Presidency average, 1883-84.	1883-84.	1884-85.	Presidency average, 1883-84.	1883-84.	1884-85.	Presidency average, 1883-84.
		Rs.	Rs.	Rs.	Rs.	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	As. P.	As. P
8,739	1,220,236	1,74,348	6,670	1,81,018	2,04,693	3 ·67	2 3·4	2 6	3 2·03	2 4·4	2 9	3 ·3	2 8·2	3 4

2. The rate of land-cess collected during the year was the maximum rate of one anna in the rupee of assessment allowed under Act IV of 1871. The large decrease in the average taxation is due to the short collections during the year, and this will be explained in its proper place under receipts.

3. *Financial Position.*—The subjoined statement shows the financial state in which the administration of the past official year has left the circle:—

	Rs.
Opening balance	1,05,224
Actual receipts	2,04,693
Debt heads	2,524
Total assets ..	3,12,441
Actual expenditure	3,03,170
Debt heads	2,567
Total expenditure ..	3,05,737
Closing balance ..	6,704

4. The receipts include a sum of Rs. 8,750 paid by the Buckingham Memorial Committee for the construction of two choultries at Ramapatam and Dugarázpatnam through the agency of the Local Fund Department public works. This sum was originally kept under "Revenue deposits," as it was considered improper to incorporate it with the Local Funds, inasmuch as it is not at the disposal of the District Board, except for the purpose of executing the particular works referred to above. But the Accountant-General having taken an objection to this measure and directed the amount to be credited to Local Funds, they had to be shown under receipts though but technically so. But since the inclusion of the expenditure of this amount in the Local Funds and the classification of the works under Local Fund projects may necessitate the submission of the estimates to the Superintending Engineer for scrutiny, thus entailing an extra cost, to meet which there are no funds at the disposal of the committee, a reference has been made to the Accountant-General in view to ascertain the practicability of withdrawing the sum altogether from the accounts and investing it with some private bankers so that it may be withdrawn from time to time as the works proceed. The committee have also been asked to state if they will undertake to keep the money in their possession and to pay the Local Fund Engineer according to his demands.

5. Under these circumstances the amount has to be eliminated from the receipts, which will then leave the circle in a *minus* balance of Rs. 2,046—a condition into which this circle has been driven for the first time since its organisation in spite of all possible endeavours at economy, on account of the unprecedentedly large decrease in the collection under land-cess.

6. *Comparative Statement of Receipts and Charges.*—The following statement gives the receipts under the several heads of accounts compared with the estimate of the year and the actuals of the previous year:—

Receipts.

Items.	Actuals of 1883-84.	Estimate of 1884-85.	Actuals of 1884-85.	Difference between columns 1 and 3 *plus* or *minus*.	Difference between columns 2 and 3 *plus* or *minus*.
	1	2	3	4	5
	Rs.	Rs.	Rs.		
Balance	1,08,902	1,23,650	1,05,224	— 3,972	— 18,720
Cess on land revenue	2,33,121	2,70,000	1,74,347	— 58,774	— 95,653
Tolls	8,625	8,000	6,670	— 1,955	— 1,330
School fees	1,959	2,800	2,326	+ 367	— 474
Sale-proceeds of books	822	900	690	— 132	— 210
Miscellaneous education	6	..	124	+ 118	+ 124
Interest on arrears of revenue	4	..	34	+ 30	+ 34
XXV, Miscellaneous (contribution)	..	..	8,750	+ 8,750	+ 8,750
Choultry rents	111	..	59	— 52	+ 59
Bungalow fees	831	700	722	— 109	+ 22
Fees and fines	231	..	165	— 66	+ 165
Savings and refunds	2	..	73	+ 71	+ 73
Sundry receipts	17	..	4	— 13	+ 4
Fishery rents	2,129	800	3,012	+ 883	+ 2,212
Sale of buildings	190	..	115	— 75	+ 115
XXXV, Miscellaneous (Public Works)	443	1,000	670	+ 227	— 330
Refunds of expenditure	16	..	1,110	+ 1,094	+ 1,110
Contribution from Provincial for education	368	2,900	836	+ 468	— 2,064
Do. from Pound fund	4,724	3,200	4,986	+ 262	+ 1,786
Total Receipts excluding Balance	..	..	2,04,693	..	..
Total Receipts including Balance	..	..	3,09,917	..	..

7. The total receipts, when classified under Road and General Funds, will be Rs. 1,32,702 and Rs. 71,991, respectively, excluding the opening balance, and Rs. 1,73,682 and Rs. 1,36,235, respectively, including the same.

8. *Opening Balance.*—The estimated opening balance was found to be erroneous and to exceed the actuals by Rs. 18,434, and the Road and the General Fund portions of the budget had in consequence to be revised with numerous changes last year (*vide* this office No. 39, dated 3rd November 1884, to the Board of Revenue).

9. *Land-cess.*—The receipts under this head show a marked decrease of Rs. 1,74,347 and Rs. 58,774, as compared with the estimate of the year and the actuals of the previous year, respectively, and this is accounted for as follows.

10. An amount of Rs. 28,573 has been written off the accounts as irrecoverable arrears (*vide* Board's Proceedings, dated 21st January 1885 and 9th May 1885, Nos. 522 and 1383, respectively), and this was not considered when the budget estimate was prepared.

11. A further amount of Rs. 36,786, which had been erroneously credited to land-cess instead of land revenue, has since been recredited to the latter head (*vide* Board's Proceedings, No. 522, dated 21st January 1885).

12. These figures tended to swell the estimate, and it had, of course, to be considerably reduced when they were eliminated.

13. There has also since been a change in the periods and rates of instalments in the collection of land revenue. These were formerly:—

	As.
In December	2
In January	2
In February	2
In March	4
In April	4
In May	2

while the change recently introduced under G.O., dated 21st November 1884, No. 1288 R., fixes these instalments as follows:—

	As.
In March	4
In April	4
In May	6
In June	2

14. The consequence is that the amount of collections for the months of December, January, and February, anticipated in the budget estimate, could not be collected before the close of the official year.

15. This decrease in the land-cess has further tended, besides causing a deficit in the finances of the circle, as has been noticed in paragraph 4 of the report, to upset the budget proposals sanctioned for the current official year, in which it was assumed that an opening balance of Rs. 5,870 under Road Fund and Rs. 22,000 under General Fund would be available, and it has become inevitable to take early and adequate steps to rectify the finances by raising loans in public markets or from some other circle in a flourishing pecuniary condition or in some other way. The reserves that might go to cover such deficits in cases like these have all been exhausted to meet the charges on account of incomplete and other works of an indispensable nature, and every transfer, which seems possible at present, has been effected. A separate reference will, of course, be made on the subject which is now under consideration.

16. The subjoined statement gives the "demand, collection and balance" of land-cess for the official year 1884-85.

Taluks.	Demand.			Collection.			Balance.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Gúdúr	22,408	14,987	37,395	7,949	10,873	18,822	14,459	4,114	18,573
Rápúr	2,221	6,123	8,344	532	5,488	6,020	1,689	635	2,324
Nellore ..	31,646	25,675	57,321	6,204	23,010	29,214	25,442	2,665	28,107
Atmakúr ..	15,704	11,463	27,167	3,456	8,476	11,932	12,248	2,987	15,235
Kávali ..	5,964	7,907	13,871	850	7,497	8,347	5,114	410	5,524
Udayagiri ..	869	3,228	4,097	587	3,187	3,774	282	41	323
Kandukur ..	7,387	17,363	24,750	3,363	13,380	16,743	4,024	3,983	8,007
Kanigiri ..	1,092	3,493	4,585	140	3,493	3,633	952	..	952
Ongole	4,916	21,941	26,857	3,017	20,058	23,075	1,899	1,883	3,782
Total ..	92,207	1,12,180	2,04,387	26,098	95,462	1,21,560	66,109	16,718	82,827
Zemindaries.									
Venkatagiri ..	..	44,187	44,187	..	44,187	44,187	..	..	..
Chundy ..	1,589	2,754	4,343	154	..	154	1,435	2,754	4,189
Muthyalupad ..	421	637	1,058	421	216	637	..	421	421
Kalastry ..	3,171	7,805	10,976	2,602	5,203	7,805	569	2,602	3,171
Total ..	5,181	55,383	60,564	3,177	49,606	52,783	2,004	5,777	7,781
Grand Total ..	97,388	1,67,563	2,64,951	29,275	1,45,068	1,74,343	* 68,113	22,495	90,608

	Rs.	Rs.
* Arrear balance		68,113
Deduct—		
Amount of adjustmentss anctioned by the Board of Revenue in their Proceedings, No. 522, of 21st January 1885	36,786	
Remissions sanctioned to be written off (*vide* Board's Proceedings, No. 522, dated 21st January 1885, and No. 1383, dated 19th May 1885)	28,573	
		65,359
Net recoverable arrear balance		2,754

Talukwar particulars have been since received for adjusting the sum of Rs. 65,359 shown above, and the necessary adjustments will be effected in the revised demand, collection and balance statement for March 1885, which will shortly be submitted to Government.

17. *Tolls.*—The sales of the leases of the three toll-gates at the Pennér anicut roadway, Gúdúr, and Bodilingapad fetched Rs. 7,500 against an estimate of Rs. 6,900 owing to brisk competition. An amount of Rs. 6,000 only has been shown under receipts of the year, the balance not having been recovered before its close.

18. *School Fees.*—The increase over the actuals of the previous year under this head is owing to the recent introduction of the enhanced rates of school fees sanctioned by Government, and the decrease, as compared with the estimate, may be attributed to the difficulty in forming a correct estimate when new rates were in prospect.

19. *Sale-proceeds of Books.*—The fall under this head is due to the short sales at the taluk book depôts for want of books, which were not supplied before the close of the year.

20. *Bungalow Fees.*—The fees from the travellers' bungalows at Gúdur, Singarayakonda, and Dugarázpatnam form the largest share of receipts owing to the first of these bungalows being largely frequented by the officials employed on the Cuddapah-Nellore State Railway works, and the second and third by the Forest and the Salt officials.

21. *Fishery Rents.*—The estimate under this head appears to be unduly low. The competition at the sales is increasing every year.

22. *Fees and Fines.*—The decrease under this head, as compared with the actuals of last year, is satisfactory, as it exhibits the salutary effects of the Police Act in several parts of the circle.

23. *Contribution from Provincial for Education.*—Most of the salary grants for the schoolmasters of the middle schools were not recovered before the close of the year. Hence the fall as compared with the estimate.

24. The following are the chief items of receipts, and they bear the following percentages to the total receipts.

Items of receipts.	Amount of receipt.		Percentage to total receipts.	
	1883-84.	1884-85.	1883-84.	1884-85.
	Rs.	Rs.		
Land-cess	2,33,121	1,74,347	91·5	85·1
Tolls	8,625	6,670	3·4	3·3
School fees	1,959	2,326	·8	1·2
Fishery rents	2,129	3,012	·8	1·5
Contribution from Provincial ..	4,724	4,986	1·9	2·4
Other items	4,197	13,352	1·6	6·5
	..	..	100	100

25. It will be observed here that 4·3 per cent. of the receipts under "other items" is due to the amount paid by the Buckingham Memorial Committee for the construction of two choultries, as referred to in paragraph 4 of the report.

26. *Expenditure.*—The total expenditure was Rs. 3,03,170 against an estimate of Rs. 4,00,200 for the year, and actuals amounting to Rs. 2,56,606 of the previous year. The expenditure being 75·7 per cent. of the estimate is satisfactory. The saving of 24·3 per cent. of the allotment is most useful.

27. The total expenditure is distributed under the several grants with their detailed heads as follows :—

Grant I.

Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotments.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5.
	1	2	3	4	5	6	7
Road Fund.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Original Works—							
Communications	26,482	60,430	7,775	68,205	45,098	+ 18,616	+ 23,107
Repairs—							
Communications	1,05,169	1,02,870	15,589	1,18,459	97,621	— 7,548	+ 20,838
General Fund.							
Original Works—							
Civil Buildings	2,969	24,580	8,393	32,973	13,955	+ 10,986	+ 18,768
Miscellaneous Public Improvements.	4,821	10,000	..	10,000	6,616	+ 1,795	+ 3,384
Repairs—							
Civil Buildings	1,129	2,350	762	3,112	1,811	+ 682	+ 1,301
Miscellaneous Public Improvements.	642	810	120	930	55	— 587	+ 875
Road and General Funds.							
Local Fund Engineering establishment.	29,665	35,530	— 135	35,395	30,215	+ 550	+ 5,180
Tools and Plant	3,325	3,050	..	3,050	5,666	+ 2,341	— 2,616
Tolls and Ferry establishment ..	..	60	..	60	233	— 233	— 173
Contribution to Provincial Famine debt.	..	18,760	..	18,760	18,757	— 18,757	+ 3
Refunds of receipts	358	..	..	..	427	+ 69	— 427

28. The expenditure on new works and repairs was Rs. 65,669 and Rs. 99,487 against an aggregate allotment of Rs. 1,11,178 and Rs. 1,22,501 in each case respectively, or 59·07 and 81·2 per cent. of the allotments against 64·9 and 76·3 of the same in the previous year.

29. The average expenditure on works, both new and repair, was 70·2 per cent. of the allotment against 70·6 per cent. in the previous year.

30. The expenditure on communications during the year was Rs. 1,42,719 against an allotment of Rs. 1,86,664, or 76·5 per cent. of the allotment and 47·07 per cent. of the total Local Fund expenditure against 75·4 and 51·3 per cent. respectively,

in the previous year. The presidency averages under these heads last year were 84 per cent. of the allotment and 49 per cent. of the total expenditure.

31. The expenditure, though fairly satisfactory in itself, would have been greater but for the following causes:—

(1) Bills for work done to an extent of about Rs. 22,000 were submitted too late to be paid before the close of the official year, and the amount was not in consequence incorporated in the accounts.

(2) Several transfers of funds had to be made from one project to another both to meet certain deficits in the opening balances of the year as noticed in paragraph 8 of the report, and to provide funds for more important works, and the works both from and to which funds were surrendered had to be held in abeyance for several months before the final orders of Government were received sanctioning the transfers.

32. The following statement gives the road statistics of the circle:—

Number of miles of road in the circle.		Number of miles of road maintained.		Number of miles of road completed.		Number of miles in progress.	
1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
900½	900½	882	876	..	26	..	..

33. The restoration of the Nellore-Kistnapatam, the Rajapalem-Iskapalle, and the Ongole-Kottapatam roads and the repairs of the Dornal road, which are amongst the most important roads of the circle, but have been long neglected, have been taken in hand, and fair progress has been made in each case.

34. The condition of the roads of the circle is said to have materially improved.

35. *Engineering Establishment.*—The establishment charges during the year amounted to Rs. 30,215 against an allotment of Rs. 35,395, or 85·4 per cent. of the allotment. The saving of 14·6 per cent. is accounted for as follows:—

(1) Mr. Dwyer, the sub-divisional officer of Náyudupet, having left the service of this Board, the services of a competent man could not be secured for nearly four months, during which time the appointment had to be vacant.

(2) The new incumbent was obtained for Rs. 130 a-month, while the sanctioned pay of the appointment is Rs. 250, and this left a saving of Rs. 120 a-month.

(3) The appointment of a 1st grade and a probationary overseer, salary Rs. 60 and Rs. 30, respectively, with allowances, remained vacant throughout the year.

36. The cost of the establishment was 18·3 per cent. as compared with the outlay on works, against 21·07 per cent. during the previous year. This is satisfactory, seeing that it is below the 20 per cent. prescribed by Government (*vide* Board's Proceedings, dated 13th May 1884, No. 1618).

37. The presidency average under this head in the preceding year was 16 per cent.

38. The establishment has since been thoroughly revised (*vide* G.O., dated 13th May 1885, No. 156, L.F.).

39. The staff of overseers was found to be unnecessarily numerous, and their salaries so low that they could induce no men of real merits or scientific attainments to take up the appointments, so it was arranged to reduce it numerically by extending the ranges of the overseers, and to offer them a more suitable remuneration.

40. It was further considered that the work allotted to the engineer's assistants could be done by men of the grade of supervisor. The saving has been utilized in part to give a small, but very desirable, increase to the salary of the engineer.

41. *Tools and Plant.*—The expenditure under this head was Rs. 5,666 against an allotment of Rs. 3,050, or 185·8 per cent. of the allotment against 136·3 of the same in the previous year.

42. This gives a proportion of 3·4 per cent., as compared with the outlay on works, against 2·3 per cent. in the previous year, and against 1½ per cent., the rate prescribed in section 48 of the Local Fund Department Public Works Code.

43. The presidency average under this head in the previous year was 1·4 per cent.

44. The excess of expenditure over the allotment during the year is due—

(1) to the purchase of 5 road rollers at a cost of Rs. 1,573, the allotment sanctioned on this account in the previous year having lapsed, as it was not utilized before the close of the year;

(2) to the purchase of some engineering instruments. The Local Fund Engineer having gone to England on privilege leave during the year, this opportunity was taken for getting them in England after personal inspection.

45. The other items of expenditure under this grant seem to call for no remark.

46. *Grant II—Education.*—The amount of expenditure under this grant was Rs. 37,130 against an estimate of Rs. 44,548 and actuals of Rs. 38,326 in the previous year, and was 83·3 per cent. of the allotment of the year.

47. The short expenditure, as compared with the budget, is chiefly owing to—

(1) the provision for stipendiary scholarships not being utilized to the full extent, as the admissions of students into the normal school at Kandukúr were few for a great part of the year;

(2) the second master, sanctioned for the Kandukúr normal school on Rs. 25 a-month, not having been entertained throughout the year;

(3) the allotment for maps and books not having been utilized;

(4) the savings effected by the absence of masters on leave and otherwise;

(5) the savings in the allotment for result grants, as a great many bills for grants were submitted for payment too late to be paid within the year.

48. The expenditure under this grant was 12 per cent. of the total Local Fund receipts, 12·2 per cent. of the total Local Fund expenditure, and 27·8 and 36·1 per cent. of the General fund receipts and expenditure, respectively, and it is distributed under the several detailed heads as follows:—

Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotments.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5.
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Inspection	2,840	2,140	244	2,384	2,210	— 630	+ 174
Local Fund training schools	3,129	5,120	111	5,231	4,161	+1,032	+ 1,070
Do. schools	20,192	23,490	431	23,921	20,707	+ 515	+ 3,214
Results grant	8,253	9,000	372	9,372	6,423	—1,830	+ 2,949
Purchase of books	1,357	1,000	..	1,000	1,024	— 333	— 24
Commission on sale of books	80	140	..	140	105	+ 25	+ 35
Contribution to municipalities	1,000	1,000	..	1,000	1,000	..	..
Do. to Provincial for additional Deputy Inspector.	1,375	1,500	..	1,500	1,500	..	..
Prize books	100	..	..	..	..	..	..

49. *Inspection.*—The educational inspecting agency of the circle consists of three Deputy Inspectors placed in charge of the three educational ranges of the circle—Nellore, Kávali, and Ongole, and four Inspecting Schoolmasters, two for the Ongole and one for each of the Kávali and the Nellore ranges; and the annexed statement shows the work done by the latter during the year under report.

Names.	Years.	Time spent in camp.	Number of villages visited		Number of schools visited and prepared for examination.				Total number of visits paid to all the schools.	Average number of visits to each school.
			Having schools under inspection.	Not having schools under inspection.	Local Fund schools.	Grant-in-aid schools.	Other schools.	Total.		
N. Subba Row, Náyudupet	1883-84	286	98	20	12	98	4	114	301	3·
	1884-85	308	..	..	..	..	..	..	344	..
K. Gopaliah, Pamoor	1883-84	268	85	3	13	82	3	98	245	2·5
	1884-85	320	234	13	16	99	1	116	214	1·9
C. Mulliah, Ongole	1883-84	284	97	2	7	107	1	115	377	3·3
	1884-85	212	80	..	6	63	40	109	230	2
S. Laxminarayanappa, Addanki	1883-84	115	48	..	1	57	..	58	86	1·5
	1884-85	198	58	..	5	52	16	73	116	1·6
P. Venkataramiah, Acting, do.	1883-84	198	107	1	5	124	..	129	202	1·5
	1884-85	108	43	..	1	50	2	53	95	1·7

50. The decrease in most cases in the results of the work of this agency, as compared with the previous year, is mainly due to the reduction in their number from 6 to 4 at the latter part of the previous year, and partly to a decrease in the number of results schools.

51. When the normal school at Kandukúr was started, it was supposed that it would serve the purposes of the Inspecting Schoolmasters in training village schoolmasters, and the services of two of these men—one from the Nellore range, where a normal school had already been established, and the other from the Kávali range, where one was proposed to be opened—were accordingly dispensed with, to provide funds.

52. But experience has since shown that the scheme is not so successful as was expected.

53. The stipends, varying from Rs. 4 to Rs. 4½, allowed at the normal schools, though just enough for the subsistence of one individual, are not large enough to induce the pyal schoolmasters, who are for the most part elderly persons, living in villages a long way off from the normal school, to part with their families, in some cases, of course, leaving them unprovided for, and undergo normal training.

54. A great difficulty is consequently experienced by the inspecting agency in securing students for the normal schools, and, as a matter of course, they have to force to some extent the village schoolmasters to undergo training on pain of forfeiture of grants. This results in the closing of a large number of these schools.

55. Since it is found difficult to secure the attendance of the pyal schoolmasters at the normal schools, officers must be deputed to go to the villages for the purpose of imparting instructions in the art and method of teaching, so as to afford a sound and a systematic basis for primary education. This is the end that the staff of the inspecting agency is expected to meet, and it seems desirable therefore that the number of this class of men should be increased. Since funds are not available in the present state of finances, this cannot be done, unless funds can be provided by converting some of the salary schools of the Board into "combined" schools.

56. *Training Schools.*—There are two schools of this description—one at Nellore and the other at Kandukúr as in the previous year. The strength of the Nellore normal school was 25 during the year against 19 in the previous year. Twenty-two of the students passed the special upper primary examination—14 in the first class and 8 in the second class, so that 88 per cent. of the strength of the school secured passes.

57. The strength of the new normal school at Kandukúr was 28. Of these, 19 passed the special upper primary examination, 11 of whom were in the first class. The

percentage of success in this case is 68 per cent., which is fair considering that it was achieved in the first year of the existence of the school. The results in the Nellore school were highly creditable. The average percentage of success in both the cases is 78 per cent. of the strength of the schools.

58. Twenty-four students left the Nellore normal school during the year, having passed the prescribed tests: 11 of these returned to their village schools, 4 started schools of their own, 5 were provided with appointments, 2 returned to their permanent appointments, and 2 remain unemployed.

59. The students that passed from the Kandukúr normal school were not sent out, because the practising department having been recently opened, they have yet to be trained in the method of teaching practically.

60. The strength of the practising departments, attached to the Nellore and Kandukúr normal schools, were 79 and 64, respectively.

61. The annexed statement gives the statistical information regarding the elementary normal schools of the circle:—

Names of towns at which the schools are located.	Number of masters.	Number of stipendiary students.	Number of other students.	Number of pupils in the practising department.	Number of pupils who appeared for the special upper primary examination.	Number passed.	Receipts.				Total cost.	Net expenditure.	Average cost per head of passed student.
							Provincial grant.	School fees.	Miscellaneous.	Total.			
											Rs.	Rs.	Rs. A. P.
Nellore ..	4	25	..	79	25	22	..	..	..	..	2,384	2,384	108 5 10
Kandukur ..	2	28	..	64	28	19	..	..	..	..	2,051	2,051	107 15 4
Total ..	6	53	..	143	53	41	..	..	..	..	4,435	4,435	108 2·7

The presidency average per head of passed student during 1883-84 was Rs. 137-13-2. The result is satisfactory. Provincial grants for stipends have been, for the first time, applied for, but not yet recovered. Receipts from school fees were very small, and the amount could not be ascertained. There were no receipts under other heads.

62. *Middle Schools.*—There were 9 of this class during the year, 3 of the 1st grade and 6 of the 2nd grade as in the previous year. The 4 middle schools at Allúr, Náyudupet, Atmakúr, and Kanigiri have been reduced to primary schools since the close of the year.

63. The 1st-grade school at Venkatagiri sent out 6 students for the middle school examination during the year, and 5 of these passed in the 3rd class, against 2 that appeared and passed in the previous year.

64. The middle school at Náyudupet sent out 11 students for the same examination, but only 2 passed in the 3rd class, against the 11 who appeared and 5 who passed in the previous year.

65. Five students have appeared from the middle school at Kandukúr, and 3 passed—2 in the 2nd class and one in the 3rd class, against 9 who appeared and 5 who passed—2 in the 2nd and 3 in the 3rd class in 1883-84.

66. The results of the Náyudupet middle school appear to be very unsatisfactory. As has been stated, it has ceased to be a middle class school.

67. The results of the Venkatagiri and the Kandukúr schools would have been better, but for the changes in the head masters in both cases.

68. The total number of students that appeared for examination from the Board's middle schools during the year were 22 as in the previous year, and 10 of these passed against 12 in the preceding year. The percentage of success was 45 per cent. during the year against 55 per cent. in the previous year.

69. *Salary Schools.*—There were 29 of these schools. Of these, 1 has been attached to the Nellore normal school as the practising department. Of the remaining 28, 5 have been abolished from the commencement of the current official year (*vide* budget estimate for 1885-86), while the 4 middle schools reduced to sal schools have been added to the list. This leaves 27 schools in the circle.

70. *Higher Grade Combined Schools.*—There were 21 schools of this description during the year and 2 of these have been closed from the commencement of the current official year.

71. *Lower Grade Combined Schools.*—There were 21 schools of this description of which 14 have been closed from the commencement of the current official year, which leaves 7 for the circle.

72. The annexed statement gives the strength of schools (middle, sa rd combined), cost of maintenance and the cost per head of pupils :—

Strength of schools.	Receipts		Cost of maintenance.	Average receipts per head of pupils per annum.	Average expenditure per head of pupils per annum.	N
	From school fees.	From Provincial contribution.				
2,414	Rs. 2,326	Rs. 836	Rs. 20,707	Rs. A. P. 1 4 11	Rs. A. P. 8 9 3	Rs. 0

73. The presidency average per head of pupil during 1883-84 was Rs. 0-7

74. *Results Schools.*—Three hundred and forty-three schools of this description were registered for examination and 266 examined during the year against 481 in the previous year, and the amount of grant paid was Rs. 6,423 against Rs. 8,253 in 1883-84. The fall is attributable to the reduction in the number of Inspecting Schoolmasters as noticed in paragraph 51 of the report and to the stringent conditions laid down to qualify the schools for grants, the chief being that requiring the village schoolmasters to undergo training at the Board's Normal schools. Some of the schools registered do not appear to have been brought under examination before the close of the year. The average grant earned by each school was Rs. 24 during the year against Rs. 17 in the previous year.

75. The subjoined statement gives the number of villages in the circle as compared with the number of schools and population of the school-going age, which is taken as in paragraph 676 of the census report to begin at 5 and end at 15, as compared with the number of pupils attending the schools. The figures are based upon the census of 1881. Of course the number now will be a little larger; but this does not prevent the comparison from having value :—

Number of villages or towns in the circle	1,686
Population of the school-going age	158,806
Number of schools maintained or aided from Local Funds ..	340
Percentage of schools to villages	20·1
Strength of schools	8,770
Percentage of the strength of schools to the school-going population.	5·5

76. It may be here observed that though only 20 per cent. of the villages of the circle have got schools either maintained or aided from Local Funds, yet taking into account only such of the villages as have a population of not less than 500, the percentage is 42.

77. Only 5·5 per cent. of the population of the school-going age appear to attend the schools, but this is not surprising in the case of a district like Nellore, consisting, for the most part, of a poor agricultural class who have only just begun to appreciate the advantages of education.

78. The following two tables show the strength of schools classified according to nationality, or religion and occupation, respectively.

1. *According to nationality or religion.*

Christians*	808
Hindus	7,204
Muhammadans	758
Total ..	8,770

* This includes two Europeans.

2. *According to occupation.*

Officials	283
Petty officials	872
Traders	2,283
Land-holders	3,344
Artisans	864
Coolies	817
Mendicants	164
Others	143
Total ..	8,770

79. The subjoined statement gives the number of each nationality or religion attending schools as compared with the school-going population in each case.

80. The figures in this case have been adopted from the census of 1881 in the manner explained in paragraph 75 of the report.

School-going population among Hindus.	Hindus actually attending schools.	Percentage of column 2 to 1.	School-going population among Muhammadans.	Muhammadans actually attending schools.	Percentage of column 5 to 4.	School-going population among christians.	Christians actually attending schools.	Percentage of column 8 to 7.
1	2	3	4	5	6	7	8	9
147,838	7,204	4·9	8,153	758	9·3	2,815	808	29

81. The result in the case of the Hindus is due, as has been already stated, to the fact that the greater part of the population, consisting of agriculturalists, taking little interest in secular education. The result in the case of Muhammadans is satisfactory and tends to show that they are coming forward to avail themselves of the advantages of education. The result in the case of Christians is to be expected.

82. *Grant III.*—The expenditure under this grant was Rs. 38,619 against an aggregate allotment of Rs. 56,196 and against the actuals of Rs. 37,102 of the previous year or 68·7 per cent. of the allotment, 28·3 per cent. and 37·5 per cent. of the General Fund receipts and expenditure, respectively, and 12·5 per cent. and 12·7 per cent. of the total Local Fund receipts and expenditure, respectively.

83. The expenditure is distributed as follows :—

Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotment.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5.
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Vaccination	8,541	11,860	160	12,020	10,855	+ 2,314	+ 1,165
Hospitals and dispensaries	4,149	5,370	819	6,189	4,424	+ 275	+ 1,765
Sanitation	8,590	25,400	— 6,740	18,660	6,419	— 2,171	+ 12,241
Choultries	653	1,040	36	1,076	1,083	+ 430	— 7
Travellers' bungalows	910	1,030	16	1,046	758	— 152	+ 1,164
Medical pupils	2,896	4,810	6	4,816	3,652	+ 756	+ 28
Do. practitioners	706	..	..	..	28	— 678	+ 45
Midwives	1,055	1,140	3	1,143	1,098	+ 43	+ 542
Cholera charges	1,396	..	657	657	1,199	— 197	— 103
Lunatics	375	150	..	150	253	— 122	— 288
Contribution to municipalities for dispensaries.	7,831	7,800	1,062	8,862	7,429	— 371	+ 1,433
Contribution to sanitary agency ..	..	1,450	95	1,545	1,373	+ 1,373	+ 172
Proportionate cost of establishment in the Medical Store Depôt.	..	..	32	32	48	+ 48	— 16

84. The short expenditure as compared with the estimate is chiefly owing to the allotment for sanitation not having been fully utilized, only 34·4 per cent. of an allotment of Rs. 18,660 having been spent during the year. It was found necessary to transfer a large portion of the allotment to the Road Fund.

85. *Vaccination.*—The expenditure under this head was Rs. 10,855 against an allotment of Rs. 12,020 and Rs. 8,541, the actuals of the previous year. The excess over the actuals of the previous year is due to the entertainment of some temporary additional Vaccinators when small-pox was prevalent. The expenditure was 8 and 10·5 per cent. of the General Fund receipts and expenditure and 3·5 and 3·6 per cent. of the total Local Fund receipts and expenditure, respectively.

86. The department consisted, as in previous year, of three Deputy Inspectors, 2 of them of the first class on Rs. 70 + 30 each and the other of the second class on Rs. 40 + 30 and of 37 Vaccinators, 13 of whom were of the first class on Rs. 18 each, 18 of the second class on Rs. 10 each and 6 Probationers on Rs. 8-8-0 each. But the state of finances has rendered it necessary to reduce the number of Vaccinators to 29, consisting of 10 first-class men, 15 of the second class and 4 Probationers, and these are distributed among the three ranges as follows :—

Nellore range, 4 First-class Vaccinators, 5 second class and 2 Probationers.
Kávali „ 3 do. 5 do. and 1 Probationer.
Ongole „ 3 do. 5 do. and 1 „

87. The annexed statement affords information as to the results of work turned out by this department during the year under report :—

Ranges.	Number of cases vaccinated.		Number successful.		Percentage of successful cases.		Average cost per successful case.		Presidency average during 1883-84.
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85	1883-84.
							Rs. A. P.	Rs. A. P.	Rs. A. P.
Nellore	12,564	11,838	11,832	11,294	94	96	..	..	..
Kávali	669	11,663	628	10,869	94	93	..	..	..
Ongole	16,321	10,246	14,933	9,283	91	90	..	..	..
Total ..	29,554	33,747	27,393	31,449	92	93	0 4 11	0 5 6	0 3 9

88. The increase in the average cost per successful case is attributable partly to the extra cost of the establishment on account of the additional Deputy Inspector and partly to the fact that cases did not increase in full proportion to the extra Vaccinators employed during part of the year. The results of the Nellore range appears to be comparatively satisfactory. Those of the Ongole range are less so.

89. *Hospitals.*—The expenditure in this case was Rs. 4,424 against an estimate of Rs. 6,189 and an actual expenditure of Rs. 4,149 in the previous year. The fall as compared with the estimate is chiefly due to a saving of Rs. 1,000 from the allotment for the purchase of medicines and surgical apparatus.

90. The expenditure is 2·7 and 3·9 per cent. of the General Fund receipts and expenditure and 1·4 and 1·5 per cent. of the total Local Fund receipts and expenditure, respectively. The presidency average expenditure under this head was 7·3 per cent. of the total expenditure. The figure for the circle, viz. 1·5, is apparently low, but it seems to meet the requirements of the circle.

91. There were nine dispensaries in the circle as in the previous year, the one at Beripet not having been opened for want of funds. There were ten Hospital Assistants, four English and six Vernacular, available for service. Of these, three English and six Vernacular Hospital Assistants were placed in charge of dispensaries, while the remaining one was kept in reserve at the civil dispensary at Nellore. Eight students, four English and four Vernacular, have since passed the Hospital Assistants grade at Madras. This leaves eighteen Hospital Assistants, eight of the English and ten of the Vernacular class for the circle. The current official year's budget provides for ten dispensaries and six medical practitioners' centres. All the eight English Hospital Assistants being higher paid men and two of the Vernacular class will be placed in charge of dispensaries. Six of the Vernacular class will be sent out as medical practitioners. The remaining two of this class, who have received a comparatively inferior medical education, will be kept in reserve.

92. The following statement furnishes information as to the cost of each dispensary and the number of patients treated, &c. :—

Names of dispensaries.	Establishment charges.		Cost of medicines.		Contingencies.		Total.		Number of patients treated.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1. Gúdúr	407	429	4	201	92	76	503	706	2,654	2,650
2. Kávali	277	300	266	4	90	72	633	376	1,649	2,418
3. Rápúr	178	241	17	86	83	174	278	501	2,066	1,548
4. Kandukúr	240	210	98	4	109	79	447	293	1,868	1,698
5. Venkatagiri	240	276	5	76	80	41	325	393	2,436	3,189
6. Udayagiri	144	219	..	284	22	164	166	667	1,588	2,935
7. Atmakúr	144	236	125	93	22	211	291	540	2,101	1,815
8. Addanki	240	239	4	232	109	66	353	537	482	745
9. Kanigiri	101	63	..	8	28	34	129	105	..	360
Total ..	1,971	2,213	519	988	635	917	3,125	*4,118	14,844	17,358

Names of dispensaries.	Number of cases cured.		Cost per case cured.		Number of cases vaccinated.		Number of cases successful.	
	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.	1883-84.	1884-85.
	12	13	14	15	16	17	18	19
			Rs. A. P.	Rs. A. P.				
1. Gúdúr	2,598	2,452	0 3 1	0 4 7	76	63	67	61
2. Kávali	1,625	2,104	0 6 3	0 2 10	96	153	89	133
3. Rápúr	1,994	1,469	0 2 3	0 5 5	39	28	32	15
4. Kandukúr	1,862	1,640	0 3 10	0 2 10	184	99	176	94
5. Venkatagiri	1,933	2,346	0 2 8	0 2 8	8	4	5	4
6. Udayagiri	1,477	2,714	0 1 9	0 3 11	106	73	106	73
7. Atmakúr	2,003	1,587	0 2 4	0 5 5	252	72	203	49
8. Addanki	457	674	0 12 4	0 12 9	53	9	40	9
9. Kanigiri	..	307	..	0 5 5	..	20	..	18
Total ..	13,949	15,293	0 3 7	0 4 4	814	521	718	456

* This does not include a sum of Rs. 305, Rs. 250 of which was the pay of the Hospital Assistant held in reserve, and Rs. 55 being the pay of the Compounder at Náyudupet, as they have no dispensaries.

93. There appears to be a marked increase in the number of cases treated at the Udayagiri, Kávali and the Venkatagiri dispensaries and especially at the first named.

94. There appears to be a slight fall in the number of vaccine operations performed by medical subordinates during the year as compared with those of the previous year, and this is most noticeable at Atmakúr.

95. *Midwives.*—There were eighteen midwives during the year as in the previous year posted as per margin.

1. Induhurpet.
2. Buchhireddipalem.
3. Allúr.
4. Náyudupet.
5. Gúdúr.
6. Venkatagiri.
7. Rápúr.
8. Atmakúr.
9. Kotah.
10. Darsi.
11. Ongole.
12. Addanki.
13. Podili.
14. Sulurpet.
15. Kanigiri.
16. Kandukúr.
17. Udayagiri.
18. Kávali.

96. The number of labor cases attended by these midwives were 600 against 759 in the previous year. The work turned out by the midwives attached to Darsi, Kanigiri, Addanki, Udayagiri, Gúdúr, Kotah and Atmakúr appears to be very poor, and of these the midwife attached to Darsi is said to have attended only six cases during a whole year, but she has since been dismissed from the service.

97. The cost per case was Rs. 1-13-3 during the year against Rs. 1-6-3 in the previous year. The attention of the Zillah Surgeon will be drawn to the matter.

98. *Medical Pupils.*—There were twenty pupils on the roll at the Board's Medical school during the year under report.

99. Of these, eight were of the English and twelve of the Vernacular class. One of these has severed his connection with the school by refunding the amount of stipends

received by him as a pupil; one has been dismissed for theft of some medicine; and two have absconded. Of the remaining 16, 8 appeared for their final examination at Madras, held in June last, and all passed successfully. There are now eight pupils, three of the English and five of the Vernacular class, on the roll of the school for the current official year.

100. The Zillah Surgeon conducts the class with the help of the First-class Hospital Assistant attached to the Jail dispensary who acts as a Demonstrator. These are paid Rs. 100 and 25, respectively, as remunerations for the extra work.

101. *Sanitation.*—This comprises the following purposes:—

(1) Village conservancy.
(2) Sanitary arrangements for fairs, &c.
(3) Improvement of village-sites.
(4) Do. of water-supply.
(5) Maintenance of water pandals.
(6) Other sanitary outlay inclusive of conservancy establishments not contemplated when the budget was framed.

102. The budget allotment for sanitation for the year under report was Rs. 25,400 and this was distributed as follows:—

	Rs.
Conservancy establishments	3,906
Sanitary arrangements at fairs, &c.	400
Water pandals	3,000
Improvement of village-site	4,000
Do. of water-supply	8,000
Other sanitary outlay	6,094
Total	25,400

103. But certain deficits in the opening balance of the Road and General Funds had to be met during the year and the following amounts were surrendered in the arrangement (*vide* Board's Proceedings, dated 27th January 1885, No. 268 and G.O., dated 13th March 1885, No. 547, Financial):—

	Rs.
From the allotment for the improvement of village-sites	2,000
Do. for do. of water-supply	2,500
Do. for other sanitary outlay	2,120
Total	6,620

This reduced the allotment to Rs. 18,780.

104. A further sum of Rs. 120 was allotted from the amount provided for the improvement of water-supply, for the repairs of two fresh-water ponds, but as these works were held to fall under Grant I, Miscellaneous Public Improvements, the expenditure with the provision was transferred to that head.

105. The allotment finally left for sanitation was therefore Rs. 18,660 and this is distributed among the several sub-heads as per annexed statement which also gives the expenditure in each case:—

Heads of charges.	Allotment for 1884-85.	Expenditure during 1884-85.	Percentage of expenditure to allotment.
	Rs.	Rs.	Rs.
1. Village conservancy	3,906	3,893	99
2. Water pandals	3,000	2,216	74
3. Sanitary arrangements at fairs and festivals	400	183	46
4. Improvement of village-sites	2,000	126	6
5. Do. of water-supply	5,380	..	..
6. Other sanitary outlay	3,974	..	..
Total	18,660	6,419	34

106. The following statement shows the number of scavengers employed at the stations noted opposite to each with the establishment charges:—

Station to which scavengers are attached.	Number of scavengers.	Cost of establishment including contingencies.	Remarks.
		Rs. A. P.	
1. Rápúr	3	164 0 0	
2. Kanigiri	3	157 0 0	
3. Udayagiri	3	220 0 0	
4. Gúdúr	3	151 11 10	
5. Kávali	3	156 0 0	
6. Allúr	3	157 0 0	
7. Sulurpet	3	154 15 11	
8. Buchhireddipalem	3	211 0 0	Two scavengers have been transferred from Sangam to Vadveru near Buchhireddipalem from the current official year.
9. Kovur	3	156 0 0	
10. Addanki	3	146 3 5	
11. Náyudupet	3	165 0 0	
12. Venkatagiri	3	156 0 0	
13. Kandukúr	3 and 1 temporary.	179 4 11	
14. Ramapatam	3	155 6 0	
15. Atmakúr	3	207 6 0	
16. Kaluvay	3	156 0 0	
17. Podili	3	114 4 0	
18. Kistnapatam	2	60 0 0	
19. Darsi	2	83 8 0	
20. Kotah	2	96 0 0	
21. Sangam	10	592 13 7	
22. Singarayakonda	1	33 9 2	
23. Veleperla	2	90 0 0	
24. Kottapatam	2	96 8 0	
25. Oollapaliem *	1	33 3 2	* A new scavenger was sanctioned for this station.
Total	74	3,892 14 0	

Almost the full allotment for conservancy was utilized.

107. *Water Pandals.*—One hundred and twenty-one of these institutions were opened in the several villages recommended by the taluk officers for a period of five months during the hottest part of the year.

108. *Sanitary Arrangements at Fairs and Festivals.*—An amount of Rs. 110 was allotted under this head for the festival at Penchalakonda and Rs. 290 for the festival at Venkatagiri, but only Rs. 33-8-0 and Rs. 153, respectively, of these allotments, were spent. The chief purposes on which the expenditure was incurred were the entertainment of a temporary scavengering establishment, erection of water pandals and the purchase of sulphur and other drugs for fumigating the streets.

109. *Improvement of Village-sites.*—Only a very small percentage of the allotment was spent during the year, partly because few applications were received on this account, partly because expenditure was deferred pending the introduction of the new Act with its Village Panchayets and Taluk Boards, and partly because the state of the finances was bad. The principle followed by the District Board in granting allotments under this head is to require the villagers, immediately benefitted, to contribute a moiety of the amount asked for, either in money or labor, the other half being borne by the Local Funds. The improvement of village-sites in this circle mostly consists of the removal of prickly-pear.

110. *Improvement of Water-supply.*—No amount was spent under this head. Some money was spent in the repairs of certain fresh-water ponds and the construction of parapet walls round them, but the expenditure was shown under Grant I,

Miscellaneous Public Improvements, as it is held that this is the proper head of account for works of this nature.

111. A scheme for the improvement of water-supply at Gúdúr was submitted by the Local Fund Engineer costing Rs. 9,000, according to a rough calculation, but the District Board have not got sufficient funds to meet the expenditure (*vide* District Board's office letter, No. 68, dated 15th April 1885, to Government).

112. *Other Sanitary Outlay.*—There were no cases calling urgently for expenditure under this grant either by way of entertaining additional scavengering establishments or otherwise, and the District Board have thought it advisable to reserve the amount because of the state of the finances.

113. The total outlay under Sanitation was Rs. 6,419 against an estimate of Rs. 18,660 for the year and an actual expenditure of Rs. 8,590 in the previous year, or 34·4 per cent. of the allotment of the year and 4·7 and 6·2 per cent. of the General Fund receipts and expenditure, and 2 and 2·1 per cent. of the total Local Fund receipts and expenditure, respectively.

114. *Choultries.*—There were eight choultries during the year as in the previous year and the cost, being the establishment charges and cost of brass vessels, &c., supplied to them, amounted to Rs. 1,083. No amount was allotted or spent in feeding travellers.

115. *Bungalows.*—There were 12 bungalows during the year against 14 in the previous year, those at Nellore and Ongole having been transferred to the respective municipalities (*vide* G.O., dated 11th September 1883, No. 1103). The number of travellers using the bungalows was 381.

116. The fees collected during the year amounted to Rs. 722, and the cost of the institutions, excluding repairs, was Rs. 758.

117. The other items of expenditure under this grant do not seem to call for any observation.

118. *Grant IV.*—The expenditure under this grant was Rs. 6,968 against an allotment of Rs. 7,225 and actuals of Rs. 6,618 in the previous year or 96·4 per cent. of the allotment, and it is distributed as follows :—

Items.	Actuals of 1883-84.	Budget for 1884-85.	Subsequent allotments.	Total.	Actuals of 1884-85.	Difference between columns 1 and 5.	Difference between columns 4 and 5
	1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment in Collector's office ..	664	660	..	660	660	— 4	..
Controlling establishment in Presidency division	2,088	2,560	..	2,560	1,938	— 150	+ 622
Audit establishment	1,020	1,020	..	1,020	1,020	..	..
Do. contingencies	..	50	..	50	98	..	— 48
Local Fund Board's office	1,246	1,250	..	1,250	1,248	+ 2	+ 2
Contingencies	1,142	1,250	..	1,250	1,267	+ 125	— 17
Contribution for services lent	85	100	..	100	118	+ 33	— 18
Do. to Provincial for printing charges	..	..	..	..	307	+ 307	— 307
Refunds	132	..	185	185	261	+ 129	— 76
Travelling batta to non-official members	55	150	..	150	51	— 4	+ 99

119. The items under this grant, consisting of mostly fixed charges, call for no explanation.

120. The District Board consisted during the year of 30 members, of whom 15 were non-officials and the rest officials as in the previous year. The number of meetings held during the year was 15 (10 general and 5 special) against 14 in the previous year. The average attendance during the year was 7·7 against 6 in 1883-84. The average attendance of officials and non-officials was 4·3 and 3, respectively, against 3·6 and 2·4 in each case in the previous year. The increase in attendance in both cases is encouraging.

Only one member (a non-official), viz., Saiyid Husain Sáhib Khadry Bahadur, attended all the meetings in the year.

121. The subjoined two statements exhibit the transactions under Road and General Funds, respectively, during the year under report.

Road Fund Transactions.

Receipts.	1884-85.	Expenditure.	1884-85.	Percentage of expenditure compared with receipts.
	Rs.		Rs.	
Balance	40,980	Original Works, Communications	45,098	26·4
Receipts ..	1,32,703	Do. Civil Buildings	2,860	1·6
		Repairs, Communications	97,621	56·2
		Local Fund Engineering Establishment charges ..	26,633	15·3
		Tools and Plant	4,994	2·8
		Charges under Grant IV	3,931	2·2
		Other items	19,184	10·5
Total ..	1,73,683	Total ..	2,00,321	115·3

General Fund Transactions.

Receipts.	1884-85.	Expenditure.	1884-85.	Percentage of expenditure compared with receipts.
	Rs.		Rs.	
Balance ..	64,244	Original Works, Civil Buildings	11,095	8·1
Receipts ..	71,991	Do. Miscellaneous Public Improvements	6,615	4·9
		Repairs, Civil Buildings	1,810	1·3
		Do. Miscellaneous Public Improvements ..	55	·04
		Local Fund Engineering Establishment charges ..	3,582	2·6
		Tools and Plant	671	·5
		Education, Inspection	2,210	1·7
		Local Fund schools	24,868	37,129 18·2 27·3
		Grant-in-aid	6,423	4·8
		Other items	3,628	2·6
		Medical, Vaccination	10,855	7·9
		Hospitals and Dispensaries and Contributions to Municipalities	19,501	14·3
		Choultries and Bungalows	1,840	1·3
		Sanitation, Improvement of village sites	127	·1
		Do. of water-supply ..	..	.. 6,419 ·1 4·7
		Conservancy	3,893	2·8
		Water pandals, &c.	2,399	1·8
		Charges under Grant IV	3,037	2·2
		Other items	233	·2
Total ..	1,36,235	Total ..	1,02,848	74·7

122. It will be observed that the expenditure under Road Fund exceeded the allotment by Rs. 26,638 or by 15·3 per cent. of the allotment, while an amount of Rs. 33,387 was saved under General Fund, or the expenditure fell short of the allotment by 25·3 per cent.

123. The sum of Rs. 6,749, which appears to be the closing balance of the year, is only nominal since, as has been stated above, the sum of Rs. 8,750, being the amount paid by the Buckingham Memorial Committee for the construction of two choultries, has to be eliminated from the accounts.

124. The year therefore really ends with a *minus* balance of Rs. 2,001.

125. The subjoined statement shows the expenditure under each of the grants with their sub-heads, as compared with the allotment in each case and with the total Local Fund receipts and outlay.

Grants with their sub-heads.	Amount of allotments including subsequent sanctions.	Amount of expenditure.	Percentage of expenditure compared with allotments.	Percentage of expenditure compared with total receipts.	Percentage of expenditure compared with total outlay.
	Rs.	Rs.			
Grant I—					
Original Works—Communications	68,205	45,098	66·1	14·5	14·8
Do. Civil Buildings	32,973	13,955	42·3	4·5	4·6
Do. Miscellaneous Public Improvements.	10,000	6,615	66·1	2·1	2·1
Repairs—Communications	1,18,459	97,621	82·4	31·4	32·2
Do. Civil Buildings	3,112	1,810	58·1	·5	·5
Do. Miscellaneous Public Improvements	930	55	5·9	·01	·01
Local Fund Engineering Establishment charges	35,395	30,215	85·3	9·7	9·9
Tools and Plant	3,050	5,666	185·7	1·8	1·8
Other items	18,820	19,418	103·1	6·2	6·4
Total ..	2,90,944	2,20,453	75·7	71·1	72·7
Grant II—					
Education	44,548	37,130	83·3	12·	12·3
Grant III—					
Medical	23,394	19,506	83·3	6·2	6·4
Vaccination	12,020	10,855	9·3	3·1	3·5
Sanitation	18,660	6,418	34·3	2·07	2·1
Choultries and Bungalows	2,122	1,840	86·7	·6	·6
Total ..	56,196	38,619	68·7	12·5	12·7
Grant IV—					
Administration—Local Fund Board's Office ..	2,500	2,515	100·6	·8	·8
Do. Presidency Establishment ..	2,560	1,938	75·7	·6	·6
Do. Audit	1,070	1,118	100·5	·4	·4
Do. Establishment in the Collector's office.	660	660	100·	·2	·2
Do. Other items	435	737	169·4	·2	·3
Total ..	7,225	6,968	96·4	2·2	2·3
Grand total ..	3,98,913	3,03,170	76·	97·8	100·

126. It will be observed 75·8 per cent. of the allotment, 71·1 per cent. of the total receipts and 72·7 per cent. of the total expenditure was spent under Grant I; 83·3 per cent. of the allotment, 12 per cent. of the total receipts and 12·3 per cent. of the total expenditure was spent under Grant II; 68·7 per cent. of the allotment, 12·5 and 12·7 per cent. of the total receipts and expenditure, respectively, under Grant III; and 96·4, 2·2 and 2·3 per cent. of the allotment, total receipts and expenditure, respectively under Grant IV.

127. The total Local Fund expenditure during the year was 76 per cent. of the allotment and 97·8 per cent. of the total receipts.

128. The delay in the submission of this report is due to the unusually long delay in the receipt of information from the heads of some of the departments concerned, and to the incomplete and incorrect state in which it was received, and it is now submitted in anticipation of the approval of the District Board to avoid further delay.

From J. GROSE, Esq., President, District Board, Nellore, to the Chief Secretary to Government, dated Nellore, 28th August 1885, No. 948.

In continuation of this office No. 785, dated 31st July 1885, forwarding the administration report of this circle for 1884-85, I have the honor to forward herewith copy of the District Board's Resolution, No. 100 of 1885-86, passing the same.

Enclosure.

Proceedings of the District Board, Nellore, passed at a meeting held at the Collector's office on 17th August 1885 at 4 P.M.

* * * * *

100. Read the Local Fund Administration Report for 1884-85, submitted to Government on the 4th August 1885 in anticipation of the approval of the District Board to save delay.

The report is approved and adopted.

(Signed) J. GROSE,
President.

Order—dated 21st September 1885, No. 756 L.F., Financial.

The receipts and charges of the Local Fund Board, Nellore, for 1884-85, are compared below with the estimate of the year and the actuals of 1883-84:—

Receipts.

	Actuals, 1884-85.	Estimate, 1884-85.	Actuals, 1883-84.
	Rs.	Rs.	Rs.
Balance	1,04,933	1,23,650	1,08,622
Provincial grants—			
For schools	836	2,900	368
Contributions from Special funds—			
Pound fund	4,986	3,200	4,724
Cess on land	1,74,347	2,70,000	2,33,121
Tolls	6,670	8,000	8,625
Fees in schools	2,326	2,800	1,959
Receipts from endowments, markets, &c. ..	59	..	111
Fishery rents	3,012	800	2,129
Avenue rents	..	..	976
Bungalow fees	722	700	831
Fines and penalties	165	..	231
Public Works receipts	1,895	1,000	647
Sale of books	690	900	828
Miscellaneous	235	..	990
Debt heads	8,750	..	..
Grand Total ..	3,09,626	4,13,950	3,64,162

Charges.

	Actuals, 1884-85.	Estimate, 1884-85.	Actuals, 1883-84.
Grant I.	Rs.	Rs.	Rs.
New Works—			
Communications	45,098	68,205	26,482
Buildings	13,955	32,973	2,969
Miscellaneous Public Improvements.	6,616	10,000	4,821
Repairs—			
Communications	97,621	1,18,459	1,05,169
Buildings	1,811	3,112	1,129
Miscellaneous Public Improvements.	55	930	642
Engineering establishment	30,215	35,395	29,665
Tolls and ferries	233	60	..
Tools and plant	5,666	3,050	3,325
Contributions	18,757	18,760	..
Miscellaneous	427	..	2,993
Total ..	2,20,454	2,90,944	1,77,195
Grant II.			
Inspection	2,210	2,384	2,840
Training schools	4,161	5,231	3,129
Local Fund schools	20,707	23,921	20,192
Results grants	6,423	9,372	8,253
Contributions	2,500	2,500	2,375
Miscellaneous	1,129	1,140	1,537
Total ..	37,130	44,548	38,326

Charges—*continued.*

	Actuals, 1884-85.	Estimate, 1884-85.	Actuals, 1883-84.
Grant III.	Rs.	Rs.	Rs.
Hospitals and dispensaries	5,522	7,332	3,477
Vaccination	10,855	12,020	8,541
Medical practitioners and Medical school	3,680	4,816	3,602
Sanitation	6,419	18,660	8,590
Choultries	1,083	1,076	653
Travellers' bungalows	758	1,046	910
Contributions	8,850	10,439	9,171
Miscellaneous	1,452	807	2,158
Total ..	38,619	56,196	37,102
Grant IV.			
Establishment including contingencies, refunds, &c.	6,968	7,225	6,596
Total ..	6,968	7,225	6,596
Debt heads	..	..	10
Total expenditure ..	3,03,171	3,98,913	2,59,229
Balance ..	6,455	15,037	1,04,933
Grand Total ..	3,09,626	4,13,950	3,64,162

2. *Opening Balance.*—The opening balance given by the President (Rs. 1,05,224) differs but slightly from the closing balance of 1883-84 reported by the Accountant-General (Rs. 1,04,933), which will be adopted. Compared with the budget, there is a decrease of Rs. 18,717 under this head owing to reduced collections under land-cess in 1883-84.

3. *Receipts.*—The sum of Rs. 8,750 paid by the Buckingham Memorial Committee for the construction of two choultries by the Local Fund Public Works department, not being an item of *bona fide* Local Fund receipt, should have been shown under "Debt Account." Excluding this, the actual receipts amounted to Rs. 1,95,943 or Rs. 94,357 below the estimate and Rs. 59,597, less than the actuals of the previous year. The cess on land yielded only Rs. 1,74,347 as against an estimate of Rs. 2,70,000 and Rs. 2,33,121 realized in 1883-84, the decrease being due to (1) the remission of Rs. 28,573 as irrecoverable, (2) the adjustment of Rs 36,786 erroneously credited to this head instead of Land Revenue, and (3) the change in the kistbundi (instalments), under which 6 Annas in the rupee of the revenue formerly due in December, January, and February could not be collected before the end of the year. The total collections were 66 per cent. of the demand against 67 per cent. in 1883-84. The result was that the year's transactions closed with a deficit of Rs. 1,295 instead of a credit balance of Rs. 27,520 as anticipated in the budget for the current year. The District Board, however, are concerting measures for restoring the financial equilibrium, and the communication promised on the subject in paragraph 15 of the President's report, is awaited. Considering that the Board have paid off the final instalment of the famine debt and that so large a deficiency in the land-cess collections is not likely to occur again, it should not be difficult to bring the financial condition of the Board again into a satisfactory condition. The income from tolls amounted to Rs. 6,670, of which Rs. 6,023—not Rs. 6,000 as stated by the President—were derived from the 3 Local Fund toll-gates in the district and Rs. 647 were contributed by the Ongole Municipality. The receipts from fisheries amounted to Rs. 3,012 against an estimate of Rs. 800, the increase being due to the low estimate and brisk competition at the sales.

4. *Expenditure.*—The disbursements amounted to Rs. 3,03,171 against an allotment of Rs. 3,98,913 and Rs. 2,59,219, the actuals of the previous year, the decrease in the former case appearing under all heads, notably under Grant I.

5. *Public Works.*—The expenditure on communications—new works and repairs—was respectively Rs. 45,098 and Rs. 97,621—66 and 82 per cent. of the allotments—the short outlay being stated to be due to non-payment of the amount due for certain works, for which bills were not submitted in time, and to certain projects, from and to which funds were transferred, not having been proceeded with, till receipt of the sanction of Government. Statement No. IV showing the progress of works, which should have been submitted with the report, has not yet been received. Out of a total length of 900 miles of road in the district, 876 miles are stated to have been maintained in fair order. It is not known whether any expenditure was incurred on the improvement of village roads. The cost of the Engineering establishment including contingencies was Rs. 30,215 or 18 per cent. of the outlay on works as against 21 per cent. in the previous year. The charges on account of tools and plant exceeded both the sanctioned grant and the prescribed percentage, under the exceptional circumstances mentioned in paragraph 44 of the report. Rs. 18,757 were paid to Provincial funds in final liquidation of the famine debt.

6. *Endowments.*—The report contains no information regarding endowed institutions, and the statement detailing their transactions is returned blank. But from the main statement of receipts, it is observed that there was an income of Rs. 59 from choultry rents against Rs. 111 in 1883-84. The President will explain the nature of this item.

7. *Education.*—The outlay under this head was Rs. 37,130, against an allotment of Rs. 44,548, the decrease being the result of savings chiefly under Local Fund schools and result grants. There were 3 Deputy Inspectors of Schools assisted by 4 Inspecting Schoolmasters, who visited 428 villages and prepared for examination 351 schools, compared with 623 and 693 respectively in 1883-84, the decrease in the work being mainly due to the services of two of the Inspecting Schoolmasters having been dispensed with towards the end of the previous year, to provide funds for opening a Normal school at Kandukúr. It appears, however, that this school has not served the purpose of training village schoolmasters so well as it was expected to do and that the District Board's desire to increase the number of Inspecting Schoolmasters is only deferred for want of funds. There were two training schools at Nellore and Kandukúr, attended by 53 students, of whom 41 passed the Special Upper Primary examination, 25 being placed in the first class. The outlay on these schools being Rs. 4,161, the cost of training each successful pupil was Rs. 101. There were 9 middle schools as in the previous year, and those at Náyudupet, Venkatagiri and Kandukúr sent up 22 students for the Middle School examination, of whom 10 passed. The progress of the remaining 6 schools has not been reported upon. There were 71 elementary schools, of which 29 were held on the salary system and the rest on the combined system. A statement showing the receipts and charges of the several classes of schools with their attendance and the results of the several Government examinations should be submitted without delay. Besides the above, 343 private schools were registered, of which 266 were examined and allowed results grants amounting to Rs. 6,423 against Rs. 8,253 earned by 481 schools in 1883-84. The fall in the number of these schools is ascribed to the reduction effected in the staff of Inspecting Schoolmasters and to the stringent conditions imposed on schools qualifying for grants. The attendance of these schools and the number of pupils who appeared for and passed the examinations should be reported.

8. *Hospitals and Dispensaries.*—There were 9 out-door dispensaries, in which 17,358 persons were treated as against 14,844 in 1883-84. The upkeep of these institutions cost Rs. 4,424 against an estimate of Rs. 6,189, the decrease being chiefly due to savings under medicines, &c. The 18 midwives employed by the District Board at a cost of Rs. 1,098, attended 600 labor cases against 759 in the previous year. These women appear to do very useful work in the district. The Nellore Medical School maintained at a cost of Rs. 3,652, had 20 pupils—8 of the English and 12 of the Vernacular class—of whom 4 left and 8 appeared for the final examination held at Madras, in which all passed. Rs. 7,429 were contributed to the Nellore and Ongole Municipalities in aid of the dispensaries there. The President will draw the attention of the District Medical and Sanitary officer to G.O., dated 8th October 1883,

Mis. No. 2260, Financial department, under which a consolidated report should have been submitted for all the dispensaries in the district instead of the 9 separate reports now furnished.

9. *Vaccination.*—The vaccine staff consisting of 3 Deputy Inspectors, 13 first class and 18 second class vaccinators, and 6 probationers, performed 33,747 operations, of which 31,449 proved successful, compared with 29,554 and 27,393, respectively, in the previous year. There is however much room for further improvement in the working of this department, for, assuming the birth rate to be 42 per mille of the population, only 63 per cent. of the number of births during the year appear to have been successfully vaccinated. The total outlay on account of these operations being Rs. 10,855 against Rs. 8,541 in 1883-84, the average cost per successful case rose from Annas 4-11 to Annas 5-6, the increase in the latter is ascribed to the employment of an additional Deputy Inspector and temporary additional vaccinators and to the number of operations performed not having shown a proportionate increase.

10. *Sanitation.*—The expenditure under this head amounted to Rs. 6,419, as shown below, out of a reduced allotment of Rs. 18,660, the short outlay being due to the expenditure on the improvement of village-sites and water-supply and on other sanitary purposes having been restricted by the District Board in consideration of the depressed state of their finances :—

	Rs.
(1) Village conservancy	3,893
(2) Water-pandals	2,216
(3) Improvement of village-sites	127
(4) Fairs and festivals	183
Total ..	6,419

The allotment for conservancy was fully utilized and 121 water-pandals were opened in villages for a period of 5 months during the hottest part of the year. A sum of Rs. 1,199 is shown separately in the accounts as "cholera charges;" but the particulars of this outlay and the number of deaths due to this cause are not given, nor has any information been furnished as to the general health of the district.

11. *Choultries and Bungalows.*—There were 8 choultries maintained at a cost of Rs. 1,083. In the report for 1883-84 it was stated that there were 17 bungalows at the beginning of that year and that two of them were transferred to the Nellore and Ongole Municipalities, with reference to G.O., dated 11th September 1883, No. 1103. The number given in the present report is only 12. The discrepancy should be explained. The fees collected from the 381 travellers, who halted in these bungalows, amounted to Rs. 722, while the charges excluding the cost of repairs were Rs. 758.

12. *General Taxation.*—The incidence of taxation per head of the population was Annas 2-5 including tolls, and Annas 2-4 excluding them against Annas 3-3 and Annas 3-2 respectively in 1883-84, the decrease being the result of the falling off in the collections under land-cess.

13. *Local Fund Board.*—The District Board consisting of 30 members — 15 officials and 15 non-officials—held 15 meetings, the average attendance at each meeting being 4 of the former and 3 of the latter class. The attendance was not satisfactory.

(True Extract.)

W. WILSON,
for *Chief Secretary.*

To the President of the District Board, Nellore.
" Director of Public Instruction.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner for Madras.
" Accountant-General.
" Revenue department.
" Board of Revenue.
" Chairmen of Municipal Councils in the district, through the Collector.
" Public Works department.

Exd. L. D'Netto.