GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From W. J. TATE, Esq., President, District Board, Nellore, to the Chief Secretary to Government, dated Nellore, 24th August 1886, No. 824.

I have the honor to submit the following annual report on the administration of Local Funds during the past official year, with the usual appendices as per accompanying list, prepared in the form prescribed in G.O., dated 22nd April 1886, No. 452 L.F., Financial.

2. *Financial position.*—The year under report opened with a balance of Rs. 4,872 against an estimate of Rs. 27,520 for the year and against actuals of Rs. 1,05,224 in the previous year. The subjoined statement will show the financial condition to which the past year's administration has led the circle :—

Opening balance.	Actual receipts.	Debt heads.	Total assets.	Actual expenditure.	Debt heads.	Total expenditure.	Closing balance.
RS. 4,872	RS. 2,35,779	RS. — 28	RS. 2,40,623	RS. 2,08,452	RS. 20	RS. 2,08,472	RS. 32,151

3. *General taxation.*—The following statement furnishes particulars regarding the incidence of taxation in the year :—

Area in square miles.	Population as per census of 1881.	Land cess.	Tolls.	Total.	Total Local Fund receipts.	Incidence of taxation excluding tolls.		Incidence of taxation including tolls.		Average incidence of total Local Fund receipts.	
						1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
8,739	1,220,236	RS. 2,12,366	RS. 6,260	RS. 2,18,625	RS. 2,35,779	A. P. 2 3·4	A. P. 2 9·4	A. P. 2 4·4	A. P. 2 10·3	A. P. 2 8·2	A. P. 3 1·09

4. The rate of land cess during the year, viz., the maximum rate of one anna in the rupee, having remained the same as in the preceding year, the comparatively enhanced rate per head of taxation is apparently due to increased collections during the year as may be seen from statement I-A (*vide* remarks against Land cess).

5. Where explanations of the variations between the actuals and the estimated figures of the several items under Receipts and Charges are lengthy, and cannot, in consequence, be, with due regard to clearness, shown in the remark columns of statements I-A and I-B as required in rule 91 of the draft Local Fund Rules, it appears advantageous to embody the explanations in the report, and the following form a few of this description.

6. *Opening balance.*—The actual balance was Rs. 4,872 against an estimate of Rs. 27,520. This is owing to a large deficit of Rs. 56,920 under Receipts in 1884-85, especially under Land cess, which has been duly accounted for in the last report reviewed in G.O., No. 756 L.F., dated 21st September 1885 (paragraphs 9 to 14). Had it not been for the short expenditure (Rs. 34,272) in the same year, viz., 1884-85, as compared with the estimate, the year under report would have opened with a considerable *minus* balance.

7. *Land cess.*—Rs. 2,12,366 were collected during the year against an estimate of Rs. 2,20,000, the collections thus being 96·5 per cent. Probably about half the remaining sum of Rs. 7,634 belongs to old arrears, the recovery of which is in some cases doubtful.

8. *Tolls.*—The decrease of Rs. 2,000 under this head is owing to the instalments due by the contractors, &c., not having been credited before the close of the official year. The amount will appear under the receipts for 1886-87.

9. *School fees.*—The increase of Rs. 688 under this head is due to a low estimate in the budget. It was anticipated that the strength of the schools would fall on account of the enhanced rate of school fees. As it is, though the figures have exceeded the budget estimate, they are not what they would have been had the strength of the schools remained normal.

10. *Fishery rents.*—The receipts under this head were Rs. 3,659 against an estimate of Rs. 1,000 for the year and the actuals of Rs. 3,012 in the previous year, thus showing a marked increase of Rs. 2,659 and Rs. 647 respectively. At the time of the preparation of the budget it was not known whether the increase in the previous year, viz., 1884-85, would continue or not; hence the low figures given therein. Under Board's Proceedings, No. 1021, dated 6th April 1882, the fisheries of such of the tanks as are in charge of the Public Works Department were sold by that department, and the rents received after this Board's Proceedings was brought into operation show a considerable increase.

11. *Contribution from Provincial Funds for Education.*—The decrease of Rs. 646 under this head, as compared with the estimate, is due in some instances to the laxity displayed by Deputy Inspectors of Schools generally in recovering the provincial grants for salaries of masters and stipends of students within the close of the year to which the claims appertain. Steps are, however, being taken to ensure more prompt application and recovery in future.

12. *Pound Fund.*—The increase of Rs. 702 under this head, as compared with the estimate, is due to Board's Proceedings, dated 29th May 1885, No. 1587, enjoining that the expenditure under Special funds be curtailed owing to financial pressure. In result Rs. 2,000 out of the allotment provided for the construction and repairs of cattle pounds were saved.

13. The following are the details of miscellaneous receipts under the several heads of account shown separately as required in rule 94 of the Local Fund Rules :—

Heads of Account.	Amount. RS. A. P.
2. Education—	
3. (*c*) Medical, Miscellaneous—	
Sale-proceeds of printed forms by the Inspecting schoolmasters	3 4 6
Excess payment recovered from the Darsi schoolmaster	2 13 8
Recovery of stipends of normal students	7 5 4
Sale-proceeds of Grant-in-aid Codes (Telugu), &c.	2 0 6
Recovery of batta overdrawn by hospital assistant	4 8 0
Refunds of stipends by medical students	147 0 0
Refund of money paid on account of cholera charges	2 0 0
Fees and fines credited by hospital assistants	0 5 2
Sale-proceeds of syringe	0 5 4
Savings and Refunds—	
Refund from the amount paid on account of Panchelakonda festival	10 6 0
Sundry Receipts—	
Sale-proceeds of water-pandal materials	0 6 3
Do. of materials, &c.	3 12 0
Do. of water-pandal materials	2 1 4
Do. of sweepings	3 0 0
6. Public Works—	
Sale of produce	34 9 0
Do. old materials	39 13 9
Do. avenue dried trees	32 6 11
Amount of store-yard bills recovered	195 14 2
Amount realized in workshop	7 12 11
Sale-proceeds of dung	21 4 0
Recovery from C. Narayanasamy Mudali, being cash balance unadjusted	4 2 6

6. Public Works—*continued.*

	RS. A. P.
Security deposit of Siddappa Chetty and Co., contractors, forfeited	50 10 0
Value of a water-pump sold	22 12 10
Amount recovered from A. R. Rungasamy Mudali, double payment made by him to contractors	5 8 6
Two pints of linseed-oil sold	0 6 11
Three pints of turpentine sold	0 12 6
Cost of service book recovered	0 2 10
Employer's agreement stamps recovered from Mr. Arbuthnott	2 9 5
Value of stamped agreements	4 10 4
Do. of two large keys	0 10 0
Do. of contractors' agreement forms	5 12 6
Cost of supervision of the Roman Catholic cemetery from Provincial funds	147 3 8
Amount received from M. Gurunadam and Co. to give copies of bills	2 0 0
Value of telegraph-post lost recovered	2 12 0
Security deposits forfeited	125 0 0

14. The following statement exhibits the chief items of receipts with the percentage they bear to the total receipts :—

Items of receipts.	Amount of receipts.		Percentage to total receipts.	
	1884-85.	1885-86.	1884-85.	1885-86.
	RS.	RS.		
Land cess	1,74,347	2,12,365	85·1	90·1
Tolls	6,670	6,260	3·3	2·6
School fees	2,326	2,888	1·2	1·2
Fishery rents	3,012	3,659	1·5	1·6
Contribution from Provincial funds	836	1,764	·4	·7
Pound fund	4,986	4,702	2·4	2·0
Other items of receipts	12,516	4,141	6·1	1·8

15. *Expenditure.*—The total expenditure during the year was Rs. 2,08,471, which sum was distributed under the several grants as follows.

16. *Grant I, Public Works Department.*—The expenditure under this head was Rs. 1,36,943 against an estimate (including subsequent allotment) of Rs. 1,79,315 for the year and actuals of 2,20,453 in the previous year, or 76·3 per cent and 62·1 per cent. respectively. It was 56·9 per cent. and 65·6 per cent. of the total receipts and expenditure against 71·1 per cent. and 72·7 per cent. in the previous year.

The chief items of expenditure under this grant were as follow :—

Items of expenditure.	Actuals of 1884-85.	Estimate for 1885-86.	Actuals of 1885-86.	Difference between columns 2 and 4.	Difference between columns 4 and 5.
1	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
New Works—					
Communications	45,098	48,995	35,071	+ 10,027	+ 13,924
Civil buildings	13,955	11,143	4,852	+ 9,103	+ 6,291
Miscellaneous public improvements	6,616	6,082	5,809	+ 807	+ 273
Total	..	66,220	45,732	..	..
Repairs—					
Communications	97,621	78,768	58,671	+ 38,950	+ 20,097
Civil buildings	1,811	1,539	899	+ 912	+ 640
Miscellaneous public improvements	55	458	— 33	+ 88	+ 491
Total	..	80,765	59,537	..	..
Local Fund Engineering establishment charges including contingencies, &c.	30,215	29,060	28,438	+ 1,777	+ 622
Tools and plant	5,666	1,770	1,916	+ 3,750	— 146
Other items	19,417	1,500	1,320	+ 18,097	+ 180
Total	..	1,79,315	1,36,943	..	..

17. The short expenditure (Rs. 42,372), compared with the estimate, is accounted for by the Local Fund Engineer as being due to —

	Rs.
(1) Certain bills for works executed, but received too late by the Local Fund Engineer for scrutiny and payment before the end of the year, amounting to	4,724
(2) Certain dues on works completed or partly completed, but not billed for before the close of the year, amounting to	10,046
(3) Certain works the execution of which was postponed or stopped, amounting to	8,160
(4) Amount of allotments left unspent through other causes ..	19,165

The non-payment of bills presented for payment at the close of the year referred to in the first case might perhaps be avoided were the works measured up and billed for earlier. But the claims similarly left unpaid last year amounted to Rs. 22,000. There is here a great improvement.

18. The short expenditure, as compared with the actuals of the previous year, is due to larger allotments in that year, the total allotments under Grant I in 1884-85 being Rs. 2,90,944 against Rs. 1,79,315 during the year under report. This is because the large unexpended balances remaining from each of the previous years have now almost disappeared. The actual opening balance was Rs. 1,08,902 for 1883-84, Rs. 1,05,224 for 1884-85, but only Rs. 4,872 and 32,200 for 1885-86 and 1886-87. A sum of Rs. 18,760 was paid in 1884-85 as a contribution to Provincial funds for the famine debt, while nothing was paid in 1885-86, the debt having been fully liquidated now.

19. The following statement gives the percentage of expenditure on the several classes of works compared with the allotments, the total Local Fund receipts, and the total expenditure :—

Classes of works.	Percentage of expenditure compared with allotments.	Percentage of expenditure compared with total receipts.	Percentage of expenditure compared with total expenditure.
Communications	73·4	39·	44·9
Civil buildings	44·4	2·4	2·7
Miscellaneous public improvements	88·8	2·4	2·8
New works	69·	19·	22·
Repairs	73·7	24·7	28·5
Total of all Works ..	76·3	43·7	50·5

20. The following extracts from the Local Fund Engineer's report will show the condition of the roads generally :—

"Notwithstanding the reduction of allotments and the heavy flood expenses, the condition of the chief roads is much better, and a vast improvement has been made everywhere. Even in the Pólúr division, where the road is worn out, a considerable stride has been made, and next year when all the material is spread, fully three miles of reconstruction (10 inches metal) will have been completed. Elsewhere on this road, except in Gúdúr section where the overseer has neglected his work, good work has been done, and several miles of old bad road have been thickly metalled. I have shown that 10 miles of the Kistnapatam road have been reconstructed.

"The great need is money. If we could only get grants of Rs. 10 and 15,000 as we did for the Kistnapatam road, the roads would soon be restored to their normal dimensions. As it is, the amounts being small, we have to employ petty contractors, who give much trouble. It has to be borne in mind that fully half the money allotted annually is devoted to reconstructing roads which were either very badly constructed originally or were never completed. Many of the roads which I have metalled were originally so-called gravel roads which were almost impassable in the rainy season.

"The annual flood damages, caused mainly by defective irrigation works, about which I have often complained, are still a formidable item in the charges.

"The Swarnamukhi, Mannér, Polair and Múshi rivers still continue to be serious obstacles to the traffic. I intend to submit plans and estimates for iron girder bridges across the three latter, in order that they may be sanctioned before funds are available when the roads now under reconstruction are completed. It will be much cheaper in the end to build bridges than to go

on *patching* the present causeways which are unsuitable for deep rapid rivers. As to the former, I greatly regret that my portable tramway for crossing its sandy bed has not been adopted. It is worth a trial.

"Owing to want of funds the allotments of some roads were greatly reduced and were entirely withdrawn from others. A comparison of the allotments as compared with those in other districts, North Arcot and Chingleput for instance, will show the small cost of upkeep for the roads in this district.

"*Avenues.*—The plants are flourishing, and many of them are able to take care of themselves. Although there are now 12,774 trees planted, this is but a small quantity of the requirements. The District Forest officer has offered me almost an unlimited quantity of twelve-month casuarina plants, with which I intend to fill up the gaps."

The annexed statement exhibits the length of the main and the village roads constructed and maintained during the year :—

Number of miles of roads in the circle.		Number of miles of roads maintained.		Number of miles of roads constructed.		Number of miles of roads in progress.	
1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
900½	934¼ / 53 1/10	876	612¼ / 16⅜	26	4 / 1 1/16	..	..
900½	987 7/20	876	628 7/20	26	5 1/16	..	..

I have here adopted the Local Fund Engineer's figures, though I do not quite understand the increase of nearly 87 miles in the length of the roads in the circle. I have called on the Local Fund Engineer to give particulars, and will forward them, if needful, on receipt.

The progress report (statement III) will furnish details of works executed during the year. It will be seen therefrom that the newly constructed mileage appertains to roads of importance previously existing, but which were found to be in such bad order as to require thorough reconstruction. These are therefore shown under new works.

21. The subjoined statement shows the land-cess collections of each taluk compared with the expenditure on communications and other items, viz., civil buildings and miscellaneous public improvements under Grant I :—

Names of taluks.	Amount of cess collected in 1885-86.		Amount of expenditure on communications.		Amount of expenditure on civil buildings and miscellaneous public improvements.	Total amount spent on works.	Percentage of column 2 to 3.	Percentage of column 2 to 4.	Percentage of column 2 to 5.
1	2		3		4	5	6	7	8
	Rs.		Rs.		Rs.	Rs.			
Ongole	28,964	43,693	18,793		2,227	21,020	43·01	5·09	48·1
Zemindari	14,729								
Kandukúr	21,844	22,481	11,187		2,015	13,202	49·76	8·96	58·7
Zemindari	637								
Kávali		11,584	8,422		2,353	5,775	29·54	20·31	49·8
Kanigiri	4,462	9,056	434		686	1,120	4·79	7·57	12·3
Zemindari	4,594								
Udayagiri	4,615	9,209	1,106		524	1,630	12·009	5·69	17·7
Zemindari	4,594								
Atmakúr		16,563	3,289		3	3,292	19·85	..	19·8
Nellore		39,827	38,707		— 44	38,663	97·18	..	97·1
Gúdúr	22,108	36,837	13,827		3,352	17,179	37·53	9·09	46·6
Zemindari	14,729								
Rápúr	8,380	23,109	1,398		411	1,809	6·05	1·77	7·8
Zemindari	14,729								
Total ..		2,12,359	92,163 / *1,579	93,742	11,527	1,03,690	44·14	5·42	48·8

* This amount is not by mistake included in the Local Fund Engineer's road statement.

22. *Engineering Establishment Charges.*—The expenditure under this head was Rs. 28,439 against an allotment of Rs. 29,060 and the previous year's actuals of Rs. 30,215. The slight saving compared with the estimate is owing to certain arrears due to subordinates and to their absence on leave, &c.

The decrease, as compared with the actuals of the previous year, is due to certain reductions in the "Overseer" staff which has been throughout reorganised—*vide* Revenue Board's Proceedings, dated 13th May 1884, No. 1618.

The outlay on works being Rs. 1,05,269, the cost of establishment compared with this amount becomes 27 per cent. as against 18·3 per cent. in the previous year. This difference is owing to short allotment and expenditure during the year for want of funds. Under paragraph 4 of G.O., dated 11th June 1886, No. 667 L.F., passing the current year's budget, the Local Fund Engineer has been asked to report if further reductions cannot be made with a view to bring the percentage of the cost of establishment as near the normal figure as possible, considering the short allotments during the current year owing to a financial pressure which is not likely to improve for some years to come.

23. The only change in the establishment was caused by the sub-divisional officer, Ongole (A. Rungasawmy Mudaly), being called on to resign for misconduct. This officer was replaced by Mr. Arbuthnott, a former sub-divisional officer. The appointment of the first-grade overseer of the Nellore taluk, which had remained long vacant for want of a suitable subordinate, has since been filled up.

24. *Tools and Plant.*—The expenditure under this head was Rs. 1,916 against an estimate of Rs. 1,770 and actuals of Rs. 5,666 in the previous year. The expenditure, though exceeding the estimate by the small amount of Rs. 146, is far below the previous year's expenditure. It was 1·8 per cent. compared with the outlay on works as against 3·4 per cent. in the previous year and against the prescribed rate 1·5 per cent. (*vide* section 48 of the Local Fund Public Works Department Code.)

25. *Grant II, Education.*—The expenditure under this grant was Rs. 31,089 against an estimate of Rs. 38,659 (including subsequent allotment) for the year and the actuals of Rs. 37,130 in the previous year, or 80·4 and 83·7 per cent. respectively. The total assets of the year being Rs. 2,40,623 and the total expenditure Rs. 2,08,451, the expenditure under Grant II during the year was 12·9 and 14·9 per cent. of these items against 12 and 12·2 per cent. of the same in the previous year and 28·2 and 37 per cent. of the total General Fund receipts and expenditure of the year against 27·8 and 36·1 per cent. respectively in the preceding year.

26. The short expenditure as compared with the estimate is chiefly due to—

(1) The non-admission of stipendiary students into the Board's normal schools for some part of the year owing to the difficulty in procuring them.
(2) The absence of masters on leave, &c., which resulted in savings under "Salaries."
(3) The considerable savings under the provision for results grants, more than a third of the allotment having been left unspent at the end of the year.

Details of other minor differences will be given in their proper places (*vide* remarks in statement I-B).

The decrease as compared with the actuals of the previous year is mainly owing to—

(1) The abolition of some of the primary schools and the reduction in the status of some others owing to financial difficulties, which caused a considerable difference in the expenditure under "Salaries of Masters and Servants."
(2) The fall in the number of results grants schools.
(3) The non-contribution to Provincial Funds for "Services lent" under G.O., dated 8th May 1885, No. 129 L.F., which waives the claim of Government upon Local Funds for the pay of the Deputy Inspector of Schools, Kávali range.

(4) A smaller outlay on the purchase of books, as a large number of books purchased in the previous year remained unsold at the taluk book depôts.

The chief items of expenditure during the year were—

Particulars.	Actuals, 1884-85.	Budget and subsequent allotments, 1885-86.	Actuals, 1885-86.	Difference between columns 3 and 4.	Percentage of column 4 compared with the outlay under Grant II.
1	2	3	4	5	6
Inspection	2,210	2,305	2,124	+ 181	7
Local Fund training schools	4,161	6,044	4,623	+ 1,821	15
Do. schools, &c.	20,707	18,419	17,099	+ 1,360	55
Results grants	6,423	9,500	5,515	+ 3,985	17·7
Purchase of books	1,024	800	526	+ 274	1·6
Commission on sale of books	105	150	53	+ 97	·1
Contribution to Municipalities	1,000	1,350	1,016	+ 334	3·2
Do. to Provincial Funds for additional Deputy Inspectors.	1,500	..	133	— 133	·4
Miscellaneous	..	91	..	..	..

27. *Inspection.*—This consists of the "Inspecting Schoolmasters." There have been no changes in this establishment during the year, except that a temporary additional hand was entertained in the Nellore range for three months to collect schools for examination for results grants.

Frequent applications were received from the Deputy Inspectors that the number of inspecting schoolmasters might be raised, but the state of the District Board's finances forbad the entertainment of these proposals.

The subjoined statement shows the work done by these men during the year. The results appear certainly better than those of the previous year :—

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 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. Subbu Row, Náyudupet ..	1884-85 ..	308	..	..	..	..	..	..	344	..
	1885-86 ..	292	..	..	..	..	..	..	245	..
K. Gopaliah, Kandukúr	1884-85 ..	320	234	13	16	99	1	116	214	1·9
	1885-86 ..	337	281	13	13	116	3	132	257	1·9
C. Mulliah, Ongole	1884-85 ..	212	80	..	6	63	40	109	230	2
	1885-86 ..	254	72	..	4	91	..	95	289	3
S. Laxminarayanappa, Addanki.	1884-85 ..	306	101	..	6	102	18	126	211	1·6
	1885-86 ..	253	71	..	5	86	..	91	223	2·4

28. *Training Schools.*—The strength of the two schools of this description at Nellore and Kandukúr was 33 and 22 respectively during the year as against 25 and 28 in the previous year. The number that appeared for the Special Upper Primary examination was 25 and 18 respectively, while the number of passes secured in each case was 13 and 14 against 22 and 19 respectively in the previous year, or the success compared with the strength of the schools was 39·4 and 63·6 per cent. respectively, against 88 and 68 per cent. in the previous year.

The decrease in Nellore is partly attributable to changes in the teaching staff.

The annexed statement furnishes the statistics of the two normal schools :—

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.	Rs.	Rs.	Rs.	Rs. A. P.
Nellore ..	1884-85 ..	4	25	..	79	25	22	..	..	..	..	2,384	2,384	108 5 10
	1885-86 ..	4	25	8	71	25	13	432	120	..	552	2,319	1,767	135 14 9
Kandukúr ..	1884-85 ..	2	28	..	64	28	19	..	..	..	..	2,051	2,051	107 15 4
	1885-86 ..	2	22	4	33	18	14	296	52	..	348	2,119	1,771	126 9 1
Average for	1884-85 ..	..	..	..	..	..	..	..	..	..	..	..	..	108 2 7
	1885-86 ..	..	..	..	..	..	..	..	..	..	..	..	..	131 3 11

The strength of the practising department attached to the normal schools at Nellore and Kandukúr fell from 79 and 64 in 1884-85 to 71 and 33 respectively during the year.

This is accounted for as due to the enhanced rates of school fees levied under Government notification, dated 5th February 1884.

29. *Secondary or Middle Schools.*—There were 5 schools of this kind at Kávali, Buchireddipalem, Gúdúr, Venkatagiri and Kandukúr against 9 in the previous year, the 4 schools at Allúr, Náyudupet, Atmakúr and Kanigiri having been reduced to primary schools for want of funds and also because they were found not to work well.

The schools at Kandukúr and Venkatagiri are of the first grade with an upper fourth class. They are thus qualified to teach pupils for the Middle School Examination.

Six pupils appeared for the Middle School Examination from each of these two schools. Three passed from Kandukúr and 5 from Venkatagiri against 3 and 7 respectively in the previous year. Of the 12 students that appeared from the Board's middle schools, 8 passed as against 22 that appeared and 10 that passed in the previous year.

30. *Elementary Schools.*—These are of 3 classes, viz., the salary, the higher grade combined and the lower grade combined schools. The first of these are wholly maintained from Local funds by means of fixed salaries. The second class, viz., the higher grade combined schools, are maintained partly by fixed salaries and partly by results grants earned by them and by a portion of the school fee collections. These are allowed two masters. The third class or the lower grade combined schools are similarly maintained, but are allowed only one master each.

There were only 26 salary system schools during the year, although 27 were budgeted for, the school at Koratur having been reduced to the grade of a combined school in order to provide funds for reviving a similar school at Indukurpet.

There were 23 combined system schools as against 21 provided for in the budget, the increase being due to the conversion of the salary school at Koratur into a combined school and to the reopening of the school at Indukurpet.

Thus the number of elementary schools maintained during the year was 49.

The subjoined statement exhibits the strength, cost of maintenance, &c., of the secondary and elementary schools :—

Strength of schools.	Receipts. From school fees.	Receipts. From Provincial contribution.	Cost of maintenance.	Average receipt per head of pupil per annum.	Average expenditure per head of pupil per annum.	Net average expenditure per head of pupil per month.
	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1884-85 2,414	2,326	836	20,707	1 4 11	8 9 3	0 9 8
1885-86 1,866	2,714	745	16,927	1 13 3	9 1 2	0 9 7

31. *Result Grant Schools.*—The number of schools brought under examination for grant was 315 against 343 in the previous year, and the number of schools examined

during the year was 272 against 266 in 1884-85. The amount of grant paid was Rs. 5,515 against an estimate of 9,500 and against actuals of Rs. 6,423 in 1884-85. The expenditure under this head was 58 per cent. of the estimate, which was raised by Government in their order, No. 129 L.F., dated 8th May 1885.

32. The following statement shows the percentage of schools and pupils to villages and to the population of the school-going age in the district. The age of the school-going population is taken to be between 5 and 15 as adopted in paragraph 676 of the last census report. The figures regarding the villages and the population are taken from the last census :—

Years.	No. of villages and towns in the circle.	Population of the school-going age.	No. of schools maintained or aided from Local Funds.	Percentage of schools to villages.	Strength of schools.	Percentage of the strength of schools to the school-going population.
1884-85	1,686	1,58,806	340	20·1	8,770	5·5
1885-86	1,686	1,58,806	328	19·4	8,691	4·5

The result of this statement points clearly to the backward state of education in the district.

The two following statements give classification of pupils according to nationality and occupation :—

	1885-86.	1884-85.
Classification according to Nationality—		
Christians	552	808
Hindus	7,461	7,204
Muhammadans	678	758
Total ..	8,691	8,770
Classification according to Occupation—		
Officials	225	283
Petty officials	942	872
Traders	2,119	2,283
Land-holders	3,514	3,344
Artisans	773	864
Coolies	877	817
Mendicants	139	164
Others	102	143
Total ..	8,691	8,770

So the annexed statement compares the pupils with the population of the school-going age of each nationality or religion :—

Years.	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
1885-86 ..	147,838	7,461	5·05	8,153	678	8·3	2,815	552	19·6
1884-85 ..	147,838	7,204	4·9	8,153	758	9·3	2,815	808	29·

There appears to have been a slight increase in the number of pupils attending schools among Hindus, while the number among Muhammadans and Christians fell, especially in the latter case. This is due to the introduction of the enhanced rates of school fees which has much told upon these two classes of people who are some of the poorest in the district.

33. *Grant III.*—The expenditure under this grant appertaining to medical, vaccination, sanitation, &c., was Rs. 35,942 during the year against an estimate (including subsequent allotments) of Rs. 40,466 for the year and the actuals of

Rs. 38,619 in the previous year, or 88·8 per cent. of the aggregate allotment against 68·7 per cent. in the previous year. It was 32·6 per cent. and 42·8 per cent. of the General Fund receipts and expenditure and 14·9 per cent. and 17·2 per cent. of the total Local Fund receipts (including balance) and expenditure respectively.

The following form the chief items of expenditure:—

Items.	Actuals of 1884-85.	Estimate of 1885-86, including subsequent allotments.	Actuals of 1885-86.	Difference between columns 3 and 4.	Percentage of column 4 compared with the total outlay.
1	2	3	4	5	6
	RS.	RS.	RS.		
Hospitals and Dispensaries establishment—					
Medical Subordinates	4,452	5,280	4,648	+ 632	12·9
Medicines and Surgical Instruments ..		1,500	953	+ 547	2·7
Medical School	3,652	2,650	2,404	+ 246	7
Midwives and Midwifery pupils	1,098	1,385	1,045	+ 340	2·9
Zillah Surgeon's establishment	..	800	895	— 95	2·5
Cholera charges	1,199	..	294	— 294	·8
Vaccination	10,855	9,300	9,211	+ 89	25·6
Sanitation	6,419	7,950	5,925	+ 2,025	16·5
Choultries	1,083	880	706	— 174	1·9
Bungalows	758	1,048	1,024	+ 24	2·8
Contributions	8,802	9,123	8,668	+ 455	23·9
Other items	301	550	169	+ 381	·5

The short expenditure as compared with the aggregate allotment is chiefly owing to—

(1) A portion of the provision for the purchase of medicines and surgical instruments having remained unspent during the year as medicines indented for so far back as May and December 1885 were not yet supplied.

(2) Savings under fixed charges (salaries, &c.) appertaining to medical and vaccination in consequence of leaves granted to subordinates and otherwise.

(3) The allotments for (1) improvements of water-supply and village sites, (2) scavengering establishment, and (3) other sanitary outlay, *i.e.*, the water-pandal, &c., charges not having been utilized to the full extent.

34. *Medical Subordinates.*—These are of two classes, viz., hospital assistants and medical practitioners, the former being taught in English and the latter in vernacular, the standard being one for both. The hospital assistants are, as far as they are available, placed in charge of dispensaries, while the practitioners are sent to practise in important localities with a stock of medicines supplied to them by the District Board. The former get Rs. 20 a-month and the latter Rs. 12, except while in charge of dispensaries when they receive Rs. 15.

There were 8 English and 10 vernacular hospital assistants during the year against 4 and 6 respectively in the previous year.

The number of dispensaries remained the same as in 1884-85, viz., 9 against 10 provided for in the budget. The dispensary at Podili and the practitioner's centres at the marginally-noted places were not opened for want of medicines, although these were indented for in May and December 1885. This has left 9 hospital assistants without work, and their services were utilized by deputing 6 of them on vaccine duty, while the other 3 were held in reserve at the civil dispensary, Nellore.

1. Náyudupet.
2. Darsi.
3. Kottapatam.
4. Pamoor.
5. Sríharikót (cusba).
6. Allúr.

35. The total expenditure under hospitals and dispensaries, including the cost of medicines, was Rs. 5,601 against an estimate of Rs. 6,780 for the year and the actuals of 4,452 in the previous year, or 82·6 per cent. of the estimate against 71·9 per cent. in the previous year.

The percentage of expenditure under this head during the year, as compared with the General Fund receipts and expenditure and the total Local Fund receipts and expenditure, was 5·1 and 6·7 and 2·3 and 2·7 per cent. respectively against 2·7 and 3·9 and 1·4 and 1·5 under these heads in the previous year.

The number of cases treated and cured at the several dispensaries during the year was 21,214 and 19,822 respectively against 17,358 and 15,293 in the previous year.

The cost per case treated and per case cured was Rs. 0-4-2 and Rs. 0-4-6 respectively against Rs. 0-3-9 and Rs. 0-4-4 in the previous year.

This increase in cost, notwithstanding the larger number of cases treated and cured during the year, is owing to the non-utilization of the services of 9 hospital assistants as has been observed in paragraph 34.

Eliminating therefore the cost of these men and taking into account the charges on account of those that actually worked as hospital assistants, the cost of dispensaries only amounts to Rs. 4,209, and the cost per case treated and cured is then Rs. 0-3-2 and Rs. 0-3-5 respectively.

The dispensaries at Gúdúr, Addanki, Udayagiri and Venkatagiri exhibit a marked decrease in the number of cases, while increases are perceptible in the case of those at Rápúr, Kanigiri, Kávali, Atmakúr and Kandukúr.

The slight decrease at Gúdúr may be accounted for as due to the temporary cessation of the State Railway works in the locality at the beginning of the year, while the fall at the other dispensaries is attributable to the change of hospital assistants through absence on leave or otherwise.

36. *Medical School.*—The school opened in 1885-86 with 8 pupils on the roll, 3 of them studying for the grade of English hospital assistants and 5 for that of practitioners. They should have appeared for their final examination during the year, but at the instance of the Zillah Surgeon, who recommended an additional year's tuition to the boys on account of their backwardness in their studies, it was decided to allow the class the benefit of another year's training. This measure was also advantageous from a financial point of view, inasmuch as there being no funds for new dispensaries these pupils, if allowed to appear and pass during the year, must have been kept in reserve, they being paid all the while the full salaries they would be entitled to in lieu of the small stipends they now receive at the school.

The Kistna District Board have lately applied for the services of two hospital assistants and were told that the District Board here would be prepared to spare them provided the cost of their tuition as well as the amount paid to them under stipends while at the school were refunded by the Kistna Board. No reply has been received to this communication.

37. *Midwives.*—There were 16 midwives at work during the year at a cost of Rs. 1,045 against 18 in the previous year, 2 having been removed for bad work and misconduct. The number of labor cases attended by them were 655 against 600 in the previous year. The results though comparatively better are still poor. The number of births during the year being 32,520, the percentage of cases attended was 2 only. The midwives are generally of low caste and are certainly not popular. The cost per case was Rs. 1-9-6 against Rs. 1-13-3 in 1884-85.

38. *Cholera*—made its appearance during the year in the northern part of the district, and a sum of Rs. 294 was spent in dieting the cholera patients and in the purchase of medicines and disinfectants.

39. *Vaccination.*—The expenditure under this head during the year was Rs. 9,211 against an estimate of Rs. 9,300 and actuals of Rs. 10,855. The difference as compared with the actuals of 1884-85 is due to the reduction in the number of vaccinators from 37 to 29 during the year under report. The expenditure was 8·4 per cent. and 11 per cent. of the General Fund receipts and expenditure and 3·8 and 4·4 per cent. of the total Local Fund receipts and expenditure against 8, 10·5, 3·5 and 3·6 per cent. of these items respectively in the previous year.

There has been no change in the inspecting staff, but the number of vaccinators has been reduced to 29 from 37 in the previous year—*vide* paragraph 86 of last year's report.

The following statement furnishes particulars of the work turned out by the vaccine staff of the district:—

Years.	Total cost of the department.	Number of cases vaccinated.	Number of successful cases.	Percentage of column 4 to 3.	Average cost per successful case.
1	2	3	4	5	6
	RS.				RS. A. P.
1884-85	10,855	33,747	31,449	93	0 5 6
1885-86	9,211	28,673	27,195	94·8	0 5 5

The decrease in the number of cases vaccinated is due to the reduction in the number of the vaccine staff as has been noticed above. The cost per case is high, as compared with the average cost for the Presidency, which was Rs. 0-3-9 in 1883-84. This is owing to the backward state of vaccination in the district.

40. *Sanitation.*—This covers the following heads of expenditure :—

Conservancy establishments; improvements of village sites and water-supply; sanitary arrangements at fairs and festivals; maintenance of water-pandals; reserve.

The allotment provided for in the budget was Rs. 11,300, but a sum of Rs. 3,350 (Rs. 850 from the conservancy establishment and 2,500 from the allotment for the improvement of village site and water-supply) was subsequently surrendered to grant I to meet the cost of incomplete works—*vide* G.O., dated 21st August 1885, No. 643. The allotment for the year was therefore Rs. 7,950. The expenditure was 5,925, or 74·5 per cent. of the allotment against 34·4 per cent. in the previous year, or 5·4 and 7 per cent. of the General Fund receipts and expenditure against 4·7 and 6·2 per cent. in the previous year and 2·5 and 2·8 per cent. of the total Local Fund receipts and expenditure against 2 and 2·1 per cent. in 1884-85.

Scavengering establishments were maintained in 24 villages at a total cost of Rs. 3,125.

A sum of Rs. 467 has been spent in the improvement of water-supply and village sites, *i.e.*, in repairing fresh-water wells and ponds, erecting parapet walls round them, &c., and removing prickly-pear. The allotment of Rs. 1,000 under this head, though small, was not fully utilized in spite of the numerous wants of the circle.

Rupees 165 were spent in carrying out sanitary arrangements at fairs and festivals in the places noted in the margin. This expenditure includes the cost of the extra temporary scavengering establishments maintained during the festivals and the erection of temporary sheds to be used as water-pandals and latrines.

Venkatagiri.	Annasamudrumpet.
Jonnavudu.	Penchalakonda.
Bitragunta.	

Names of taluks or divisions.	No. of water-pandals, maintained.
Gúdúr	4
Rápúr	10
Nellore	14
Atmakúr	8
Kávali	12
Udayagiri	11
Kandukúr	4
Kanigiri	14
Ongole	9
Sulurpet	4
Venkatagiri	6
Addanki	5
Podili	14
Darsi	6
Total ..	121

One hundred and twenty-one water-pandals were maintained during the year in the different taluks as per margin at a total cost of Rs. 2,168 for the four months which form the hottest part of the year. Each of these institutions is allowed a Brahmin servant, or where such is not available, a Sudra servant, at a monthly pay not exceeding Rs. 5 with a contingent allowance of Annas 4 a month.

41. *Charitable Institutions, Chuttrams and Bungalows.*—Seven choultries and 12 bungalows were maintained during the year at a cost of Rs. 737 and 1,493 respectively. Of these sums, Rs. 31 and 469 were for the repairs of the buildings. The receipts being Rs. 771, the net cost under this head was (taking the choultries and bungalows together) Rs. 1,459, or 1·3 and 1·7 per cent. of the General Fund receipts and expenditure (·6 per cent. and ·7 per cent. of the total Local Fund receipts and expenditure). The subjoined statement will furnish particulars regarding the maintenance and the utility of the

bungalows. Similar information regarding the chuttrams is not available, as no record of the travellers visiting them is kept :—

Number of Bungalows.	Receipts.		Charges.		Net cost.	Number of travellers halted.	Average cost per traveller.
	Fees from travellers.	Endowments.	Public Works Department.	Estimate cost.			
	RS.	RS.	RS.	RS.	RS.		RS. A. P.
Twelve	688	..	469	1,024	805	492	1 10 2

The annexed statement gives the receipts and charges on account of the choultries and bungalows :—

Number.	Receipts.		Total.	Charges.		Total.	Net cost.
	Fees.	Endowments.		Public Works Department.	Estimate cost.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Twelve bungalows ..	688	..	688	469	1,024	1,493	805
Eight choultries ..	3	80	83	31	706	737	654
Total ..	691	80	771	500	1,730	2,230	1,459

42. *Grant IV, Administration.*—The expenditure under this grant was Rs. 4,477 against an estimate of Rs. 6,590 and actuals of Rs. 6,968 in the previous year. The decrease is due to the non-adjustment before the close of the official year of Rs. 2,060 on account of the proportionate cost of the controlling establishment at the Presidency.

In his No. L.F.I.A.-263, dated 13th July 1886, the Accountant-General has requested the adjustment of Rs. 1,407-14-8 on account of the cost of the establishment at the Presidency appertaining to the past official year, and taking this amount into account with the expenditure during the year under report, it will amount to Rs. 5,885, or 2·4 and 2·8 of the total Local Fund receipts and expenditure.

There were no changes in the establishments, except that the auditor, who had been working under the orders of the President in 1884-85, was transferred to the Collector's establishment to work under the supervision of the Treasury Deputy Collector—*vide* G.O., dated 10th March 1885, No. 514. An individual who had been working in the Account department of the Collector's office was transferred to the District Board's office for the scrutiny and passing of bills, which work has recently devolved upon the President, *vide* G.O., dated 19th October 1885, Mis. No. 895 L.F.

43. Twenty-four members, of whom 6 were officials and 18 non-officials, constituted the District Board during the year. The number of meetings held during the year was 8 against 15 in the previous year (10 general and 5 special).

The average attendance of official members was 2·6 and that of non-officials was 2·4 against 4·3 and 3 respectively in the previous year. The average attendance of the members generally was 2·5. The average number of members present at each meeting was 7·5.

44. The following explanations furnish details of the miscellaneous items under expenditure :—

	RS. A. P.
Grant II, Education—	
(*b*) (4) Miscellaneous	675 2 6
(*c*) (3) do.	1,892 0 0
Grant IV, General Administration—	
(*h*) Miscellaneous	287 10 2

The first item forms the expenditure on the purchase of maps and books, the payment of house-rent and other contingencies, such as stationery, &c., in the case of the normal schools.

The second item comprises the same charges incurred in the case of the salary schools (secondary and primary).

The last item represents the expenditure incurred in purchasing furniture for the use of the District Board's office and the Local Fund Account department attached to the Treasury Deputy Collector's office, books and periodicals for the Board's office, cart or cooly hire paid in the conveyance of furniture and books, &c., and comprises all the charges other than postal, printing and stationery.

The total expenditure under all the four grants was Rs. 2,08,472 against an aggregate allotment of Rs. 2,65,030 and the actual assets of Rs. 2,40,623, or 78·6 and 86·6 respectively against 76 and 97·8 per cent. in the previous year, and the two accompanying statements will show its utilization under the various heads classed under the Road and the General Fund. The book balances of Rs. 32,849 under General Fund and *minus* Rs. 27,977 under Road Fund are adopted for the purposes of the statement, although the real or the available balance was only Rs. 4,872. This is with a view to show the actual transactions under the two funds separately.

Road Fund Transactions.

Receipts.	Amount.	Items of Expenditure.	Amount.	Percentage of expenditure compared with receipts.
	RS.		RS.	
Balance	—27,977	New Works, Communication ..	35,071	26·8
		Repairs do. ..	58,671	44.9
Receipts	1,58,663	Local Fund Engineering establishment charges	25,290	19·3
		Charges under Grant IV ..	3,013	2·3
		Tools and Plant	1,734	1·3
		Other items	747	·06
		Total Expenditure ..	1,24,526	
		Balance ..	6,160	
Total ..	1,30,686	Total ..	1,30,686	

General Fund Transactions.

Items of Receipts.	Amount.	Items of Expenditure.	Amount.	Percentage of expenditure compared with the receipts.
	RS.		RS.	
Balance	32,849	New Works—		
One-third of land cess.	70,789	Civil buildings	4,853	4·4
School fees	2,888	Miscellaneous public improvements.	5,819	5·3
Sale - proceeds of books.	485	Repairs—		
Endowments ..	154	Civil buildings	899	·8
Interest on arrears of revenue.	2	Miscellaneous public improvements.	116	·1
Choultry rents ..	83	Local Fund Engineering establishment charges.	3,148	2·9
Bungalow rents ..	688	Tools and plant	182	·2
Fees and fines (Police Act).	135	Other items, Grant I ..	413	·4

General Fund Transactions—continued.

Item of Receipts.	Amount.	Items of Expenditure.	Amount.		Percentage of expenditure compared with the receipts.
	RS.			RS.	
Savings and refunds.	10	Education—			
Sale of avenue clippings.	117	Inspection	2,124		1· 9
		Local Fund schools	21,722		19· 8
Contribution from Provincial for education.	1,764	Results grant..	5,515	31,089	5·01 28·31
		Other items	1,728		1· 6
		Vaccination		9,211	8·4
		Hospitals and Dispensaries, including contribution to Municipalities, &c.		19,076	17·3
		Choultries and bungalows ..		1,730	1·6
		Sanitation—			
		Improvement of water-supply and village site.	467		
		Conservancy	3,125	5,925	5·4
		Other sanitary outlay ..	2,333		
		Charges under Grant IV ..		1,464	1·3
		Total Charges ..		83,925	..
		Balance ..		26,041	23·7
Total ..	1,09,966	Total ..		1,09,966	100

The following statement compares the expenditure under the several grants and their sub-heads with the corresponding allotments and the total receipts and expenditure :—

Grants with their sub-heads.	Amount of allotments including subsequent sanctions.	Amount of expenditure.	Percentage of expenditure compared with allotment.	Percentage of expenditure compared with total receipts.	Percentage of expenditure compared with total outlay.
	RS.	RS.			
Grant I—					
New Works—					
Communications	48,995	35,071	71·6	14·6	16·8
Civil buildings	11,143	4,852	43·5	2·01	2·3
Miscellaneous public improvements	6,082	5,809	95·5	2·4	2·8
Repairs—					
Communications	78,768	58,671	74·5	24·4	28·1
Civil buildings	1,539	899	58·4	·37	·4
Miscellaneous public improvements	458	— 33	..	..	..
Local Fund Engineering establishment charges..	29,060	28,438	97·8	11·8	13·6
Tools and plant	1,770	1,916	108·2	·8	·9
Other items	1,500	1,320	88	·6	·7
Total ..	1,79,315	1,36,943	76·3	56·9	65·6
Grant II—					
Education	38,659	31,089	80·4	12·9	15·
Grant III—					
Medical, &c.	21,388	19,076	89·2	7·9	9·1
Vaccination	9,300	9,211	99·	3·8	4·4
Sanitation	7,850	5,925	75·5	2·4	2·8
Choultries and bungalows	1,928	1,730	89·7	·7	·8
Total ..	40,466	35,942	88·8	14·9	17·2
Grant IV—					
Administration—					
Local Fund Board's office	1,250	1,246	99·7	·5	·6
Presidency establishment	2,060	..	..	..	..
Audit	1,020	961	94·2	·4	·5
Establishment, Collector's offices	660	660	100	·2	·3
Other items..	1,600	1,610	100	·7	·8
Total ..	6,590	4,477	67·9	1·8	2·2
Grand Total ..	2,65,030	2,08,451	78·7	86·6	100·

The following is the results of the comparison referred to in the preceding paragraph compared with the figures of the previous year :—

Grants.	Percentage of expenditure compared with allotment.	Percentage of expenditure compared with the total receipts.	Percentage of expenditure compared with the total expenditure.
Grant I .. { 1884-85	75·7	71·1	72·7
{ 1885-86	76·3	56·9	65·6
Grant II .. { 1884-85	83·3	12·	12·3
{ 1885-86	80·4	12·9	15·
Grant III .. { 1884-85	68·7	12·5	12·7
{ 1885-86	88·8	14·9	17·2
Grant IV .. { 1884-85	96·4	2·2	2·3
{ 1885-86	67·9	1·8	2·2

The closing balance of the year was Rs. 32,152 against an estimate of Rs. 2,620 and actuals of Rs. 4,872 in the previous year.

This report will be laid before the next meeting of the District Board and their resolution on the subject forwarded to Government. It seems unnecessary to delay it for the purpose. All that the rules require is that the District Board should be given an opportunity of modifying it, if they see fit to do so (rule 91). It would have been submitted before had all the necessary information been received in time.

Order—dated 12th November 1886, No. 1522 L.F., Financial.

The receipts and charges of the District Board of Nellore for 1885-86 are compared below with the estimate of the year and the actuals of 1884-85 :—

Receipts.

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	Rs.	Rs.	Rs.
Balance	1,04,933	27,520	4,829
1. Rates and Taxes—			
Cess on Land	1,74,347	2,20,000	2,12,366
Tolls	6,994	8,100	6,260
2. Education—			
School Fees	2,326	2,200	2,888
Other Items	814	1,000	486
3. Medical—			
Other Items	..	..	154
4. Interest—			
On Arrears of Revenue ..	34	10	8
5. Miscellaneous—			
Choultry Rents	59	..	83
Other Items	3,976	1,800	4,651
6. Public Works Receipts	1,895	600	2,417
7. Contribution from Provincial Funds—			
Education	836	2,410	1,764
8. Contribution from Special Funds—			
Pound Fund	4,986	4,000	4,702
9. Miscellaneous Debt Accounts ..	11,564	..	..
Grand Total ..	3,12,764	2,67,640	2,40,608

Charges.

Grant I—			
New Works—			
Communications	45,098	48,995	35,071
Buildings	13,955	11,143	4,852
Miscellaneous Public Improvements	6,616	6,082	5,809

Charges—*continued.*

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	Rs.	Rs.	Rs.
Repairs—			
Communications	97,621	78,768	58,671
Buildings	1,811	1,539	899
Miscellaneous Public Improvements	55	458	— 33
Engineering Establishment ..	32,460	29,060	28,438
Tolls and Ferries	233	..	..
Tools and Plant	5,666	1,770	1,916
Contributions	18,757	1,500	199
Miscellaneous	427	..	1,121
Grant II—			
Inspection	2,210	2,305	2,124
Training Schools	4,161	6,044	4,623
Local Fund Schools	20,707	18,419	17,099
Results Grants	6,423	9,500	5,515
Contributions	2,500	1,350	1,149
Miscellaneous	1,128	1,041	579
Grant III—			
Hospitals and Dispensaries ..	9,412	10,115	9,286
Vaccination	10,855	9,300	9,211
Sanitation	6,419	7,950	5,925
Choultries	1,083	880	706
Travellers' Bungalows ..	758	1,048	1,024
Contributions	10,092	10,973	9,790
Miscellaneous	..	200	..
Grant IV—			
Establishment, including Contingencies, Refunds, &c. ..	6,921	6,590	5,885
Miscellaneous Debt Accounts ..	2,567	..	..
Total Expenditure ..	3,07,935	2,65,030	2,09,859
Balance ..	4,829	2,610	30,749
Grand Total ..	3,12,764	2,67,640	2,40,608

2. The opening balance adopted by the President erroneously includes debt heads amounting to Rs. 43. In Statement I-A, the actual collections from tolls in 1884-85 are given as Rs. 6,670 instead of Rs. 6,994. The sale-proceeds of dried avenue trees (Rs. 32-6-11) should have been included under "Receipts from avenues" and not under "Public Works—Miscellaneous." The sum of Rs. 8,750 paid by the Buckingham Memorial Committee in 1884-85 for the construction of two choultries by the Local Fund Public Works Department is shown as a contribution from private individuals under Education, instead of as a debt head as required in paragraph 3 of G.O., 21st September 1885, No. 756 L.F. In Statement I-B, the cost of medicines, &c., obtained from the medical stores, should be exhibited as a contribution to provincial services, and not as a contribution to private individuals. The cost of the controlling establishments at the Presidency as communicated by the Accountant-General, viz., Rs. 1,407-14-8, should have been shown under Grant IV. The following items are omitted in column 2 of Statements I-A and I-B :—

Statement I-A.

	Rs.
Debt heads	2,814

Statement I-B.

Grant I—		
(*c*) (1) Public Works Department supervision	2,245	
Grant IV—		
(*c*) Superannuation and retired allowances	53	
Miscellaneous debt heads	2,567	

The necessary corrections have now been made in the foregoing abstract.

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Govt. of {1886} Madras

FINANCIAL.

Issued

Recd. *Encl.*

G.O., 12th Nov. 1886, No. 1522 L.F.

NOVEMBER.

Local Fund Report.

Reviewing the — of the Nellore district for 1885-86.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From W. J. TATE, Esq., President, District Board, Nellore, to the Chief Secretary to Government, dated Nellore, 24th August 1886, No. 824.

I have the honor to submit the following annual report on the administration of Local Funds during the past official year, with the usual appendices as per accompanying list, prepared in the form prescribed in G.O., dated 22nd April 1886, No. 452 L.F., Financial.

2. *Financial position.*—The year under report opened with a balance of Rs. 4,872 against an estimate of Rs. 27,520 for the year and against actuals of Rs. 1,05,224 in the previous year. The subjoined statement will show the financial condition to which the past year's administration has led the circle:—

Opening balance.	Actual receipts.	Debt heads.	Total assets.	Actual expenditure.	Debt heads.	Total expenditure.	Closing balance.
RS. 4,872	RS. 2,35,779	RS. — 28	RS. 2,40,623	RS. 2,08,452	RS. 20	RS. 2,08,472	RS. 32,151

3. *General taxation.*—The following statement furnishes particulars regarding the incidence of taxation in the year:—

Area in square miles.	Population as per census of 1881.	Land cess.	Tolls.	Total.	Total Local Fund receipts.	Incidence of taxation excluding tolls.		Incidence of taxation including tolls.		Average incidence of total Local Fund receipts.	
						1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
8,739	1,220,236	RS. 2,12,366	RS. 6,260	RS. 2,18,625	RS. 2,35,779	A. P. 2 3·4	A. P. 2 9·4	A. P. 2 4·4	A. P. 2 10·3	A. P. 2 8·2	A. P. 3 1·09

4. The rate of land cess during the year, viz., the maximum rate of one anna in the rupee, having remained the same as in the preceding year, the comparatively enhanced rate per head of taxation is apparently due to increased collections during the year as may be seen from statement I-A (*vide* remarks against Land cess).

5. Where explanations of the variations between the actuals and the estimated figures of the several items under Receipts and Charges are lengthy, and cannot, in consequence, be, with due regard to clearness, shown in the remark columns of statements I-A and I-B as required in rule 91 of the draft Local Fund Rules, it appears advantageous to embody the explanations in the report, and the following form a few of this description.

6. *Opening balance.*—The actual balance was Rs. 4,872 against an estimate of Rs. 27,520. This is owing to a large deficit of Rs. 56,920 under Receipts in 1884-85, especially under Land cess, which has been duly accounted for in the last report reviewed in G.O., No. 756 L.F., dated 21st September 1885 (paragraphs 9 to 14). Had it not been for the short expenditure (Rs. 34,272) in the same year, viz., 1884-85, as compared with the estimate, the year under report would have opened with a considerable *minus* balance.

7. *Land cess.*—Rs. 2,12,366 were collected during the year against an estimate of Rs. 2,20,000, the collections thus being 96·5 per cent. Probably about half the remaining sum of Rs. 7,634 belongs to old arrears, the recovery of which is in some cases doubtful.

8. *Tolls.*—The decrease of Rs. 2,000 under this head is owing to the instalments due by the contractors, &c., not having been credited before the close of the official year. The amount will appear under the receipts for 1886-87.

9. *School fees.*—The increase of Rs. 688 under this head is due to a low estimate in the budget. It was anticipated that the strength of the schools would fall on account of the enhanced rate of school fees. As it is, though the figures have exceeded the budget estimate, they are not what they would have been had the strength of the schools remained normal.

10. *Fishery rents.*—The receipts under this head were Rs. 3,659 against an estimate of Rs. 1,000 for the year and the actuals of Rs. 3,012 in the previous year, thus showing a marked increase of Rs. 2,659 and Rs. 647 respectively. At the time of the preparation of the budget it was not known whether the increase in the previous year, viz., 1884-85, would continue or not; hence the low figures given therein. Under Board's Proceedings, No. 1021, dated 6th April 1882, the fisheries of such of the tanks as are in charge of the Public Works Department were sold by that department, and the rents received after this Board's Proceedings was brought into operation show a considerable increase.

11. *Contribution from Provincial Funds for Education.*—The decrease of Rs. 646 under this head, as compared with the estimate, is due in some instances to the laxity displayed by Deputy Inspectors of Schools generally in recovering the provincial grants for salaries of masters and stipends of students within the close of the year to which the claims appertain. Steps are, however, being taken to ensure more prompt application and recovery in future.

12. *Pound Fund.*—The increase of Rs. 702 under this head, as compared with the estimate, is due to Board's Proceedings, dated 29th May 1885, No. 1587, enjoining that the expenditure under Special funds be curtailed owing to financial pressure. In result Rs. 2,000 out of the allotment provided for the construction and repairs of cattle pounds were saved.

13. The following are the details of miscellaneous receipts under the several heads of account shown separately as required in rule 94 of the Local Fund Rules:—

Heads of Account.	Amount. RS. A. P.
2. Education—	
3. (*c*) Medical, Miscellaneous—	
Sale-proceeds of printed forms by the Inspecting schoolmasters	3 4 6
Excess payment recovered from the Darsi schoolmaster	2 13 8
Recovery of stipends of normal students	7 5 4
Sale-proceeds of Grant-in-aid Codes (Telugu), &c.	2 0 6
Recovery of batta overdrawn by hospital assistant	4 8 0
Refunds of stipends by medical students	147 0 0
Refund of money paid on account of cholera charges	2 0 0
Fees and fines credited by hospital assistants	0 5 2
Sale-proceeds of syringe	0 5 4
Savings and Refunds—	
Refund from the amount paid on account of Panchelakonda festival	10 6 0
Sundry Receipts—	
Sale-proceeds of water-pandal materials	0 6 3
Do. of materials, &c.	3 12 0
Do. of water-pandal materials	2 1 4
Do. of sweepings	3 0 0
6. Public Works—	
Sale of produce	34 9 0
Do. old materials	39 13 9
Do. avenue dried trees	32 6 11
Amount of store-yard bills recovered	195 14 2
Amount realized in workshop	7 12 11
Sale-proceeds of dung	21 4 0
Recovery from C. Narayanasamy Mudali, being cash balance unadjusted	4 2 6

6. Public Works—*continued.*

	RS. A. P.
Security deposit of Siddappa Chetty and Co., contractors, forfeited	50 10 0
Value of a water-pump sold	22 12 10
Amount recovered from A. R. Rungasamy Mudali, double payment made by him to contractors	5 8 6
Two pints of linseed-oil sold	0 6 11
Three pints of turpentine sold	0 12 6
Cost of service book recovered	0 2 10
Employer's agreement stamps recovered from Mr. Arbuthnott	2 9 5
Value of stamped agreements	4 10 4
Do. of two large keys	0 10 0
Do. of contractors' agreement forms	5 12 6
Cost of supervision of the Roman Catholic cemetery from Provincial funds	147 3 8
Amount received from M. Gurunadam and Co. to give copies of bills	2 0 0
Value of telegraph-post lost recovered	2 12 0
Security deposits forfeited	125 0 0

14. The following statement exhibits the chief items of receipts with the percentage they bear to the total receipts:—

Items of receipts.	Amount of receipts.		Percentage to total receipts.	
	1884-85.	1885-86.	1884-85.	1885-86.
	RS.	RS.		
Land cess	1,74,347	2,12,365	85·1	90·1
Tolls	6,670	6,260	3·3	2·6
School fees	2,326	2,888	1·2	1·2
Fishery rents	3,012	3,659	1·5	1·6
Contribution from Provincial funds	836	1,764	·4	·7
Pound fund	4,986	4,702	2·4	2·0
Other items of receipts	12,516	4,141	6·1	1·8

15. *Expenditure.*—The total expenditure during the year was Rs. 2,08,471, which sum was distributed under the several grants as follows.

16. *Grant I, Public Works Department.*—The expenditure under this head was Rs. 1,36,943 against an estimate (including subsequent allotment) of Rs. 1,79,315 for the year and actuals of 2,20,453 in the previous year, or 76·3 per cent. and 62·1 per cent. respectively. It was 56·9 per cent. and 65·6 per cent. of the total receipts and expenditure against 71·1 per cent. and 72·7 per cent. in the previous year.

The chief items of expenditure under this grant were as follow:—

Items of expenditure.	Actuals of 1884-85.	Estimate for 1885-86.	Actuals of 1885-86.	Difference between columns 2 and 4.	Difference between columns 4 and 5.
1	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
New Works—					
Communications	45,098	48,995	35,071	+ 10,027	+ 13,924
Civil buildings	13,955	11,143	4,852	+ 9,103	+ 6,291
Miscellaneous public improvements	6,616	6,082	5,809	+ 807	+ 273
Total	..	66,220	45,732	..	..
Repairs—					
Communications	97,621	78,768	58,671	+ 38,950	+ 20,097
Civil buildings	1,811	1,539	899	+ 912	+ 640
Miscellaneous public improvements	55	458	— 33	+ 88	+ 491
Total	..	80,765	59,537	..	..
Local Fund Engineering establishment charges including contingencies, &c.	30,215	29,060	28,438	+ 1,777	+ 622
Tools and plant	5,666	1,770	1,916	+ 3,750	— 146
Other items	19,417	1,500	1,320	+ 18,097	+ 180
Total	..	1,79,315	1,36,943	..	..

17. The short expenditure (Rs. 42,372), compared with the estimate, is accounted for by the Local Fund Engineer as being due to —

	Rs.
(1) Certain bills for works executed, but received too late by the Local Fund Engineer for scrutiny and payment before the end of the year, amounting to	4,724
(2) Certain dues on works completed or partly completed, but not billed for before the close of the year, amounting to	10,046
(3) Certain works the execution of which was postponed or stopped, amounting to	8,160
(4) Amount of allotments left unspent through other causes ..	19,165

The non-payment of bills presented for payment at the close of the year referred to in the first case might perhaps be avoided were the works measured up and billed for earlier. But the claims similarly left unpaid last year amounted to Rs. 22,000. There is here a great improvement.

18. The short expenditure, as compared with the actuals of the previous year, is due to larger allotments in that year, the total allotments under Grant I in 1884-85 being Rs. 2,90,944 against Rs. 1,79,315 during the year under report. This is because the large unexpended balances remaining from each of the previous years have now almost disappeared. The actual opening balance was Rs. 1,08,902 for 1883-84, Rs. 1,05,224 for 1884-85, but only Rs. 4,872 and 32,200 for 1885-86 and 1886-87. A sum of Rs. 18,760 was paid in 1884-85 as a contribution to Provincial funds for the famine debt, while nothing was paid in 1885-86, the debt having been fully liquidated now.

19. The following statement gives the percentage of expenditure on the several classes of works compared with the allotments, the total Local Fund receipts, and the total expenditure :—

Classes of works.	Percentage of expenditure compared with allotments.	Percentage of expenditure compared with total receipts.	Percentage of expenditure compared with total expenditure.
Communications	73·4	39·	44·9
Civil buildings	44·4	2·4	2·7
Miscellaneous public improvements	88·8	2·4	2·8
New works	69·	19·	22·
Repairs	73·7	24·7	28·5
Total of all Works ..	76·3	43·7	50·5

20. The following extracts from the Local Fund Engineer's report will show the condition of the roads generally :—

"Notwithstanding the reduction of allotments and the heavy flood expenses, the condition of the chief roads is much better, and a vast improvement has been made everywhere. Even in the Pólúr division, where the road is worn out, a considerable stride has been made, and next year when all the material is spread, fully three miles of reconstruction (10 inches metal) will have been completed. Elsewhere on this road, except in Gúdúr section where the overseer has neglected his work, good work has been done, and several miles of old bad road have been thickly metalled. I have shown that 10 miles of the Kistnapatam road have been reconstructed.

"The great need is money. If we could only get grants of Rs. 10 and 15,000 as we did for the Kistnapatam road, the roads would soon be restored to their normal dimensions. As it is, the amounts being small, we have to employ petty contractors, who give much trouble. It has to be borne in mind that fully half the money allotted annually is devoted to reconstructing roads which were either very badly constructed originally or were never completed. Many of the roads which I have metalled were originally so-called gravel roads which were almost impassable in the rainy season.

"The annual flood damages, caused mainly by defective irrigation works, about which I have often complained, are still a formidable item in the charges.

"The Swarnamukhi, Mannér, Polair and Múshi rivers still continue to be serious obstacles to the traffic. I intend to submit plans and estimates for iron girder bridges across the three latter, in order that they may be sanctioned before funds are available when the roads now under reconstruction are completed. It will be much cheaper in the end to build bridges than to go

on *patching* the present causeways which are unsuitable for deep rapid rivers. As to the former, I greatly regret that my portable tramway for crossing its sandy bed has not been adopted. It is worth a trial.

"Owing to want of funds the allotments of some roads were greatly reduced and were entirely withdrawn from others. A comparison of the allotments as compared with those in other districts, North Arcot and Chingleput for instance, will show the small cost of upkeep for the roads in this district.

"*Avenues.*—The plants are flourishing, and many of them are able to take care of themselves. Although there are now 12,774 trees planted, this is but a small quantity of the requirements. The District Forest officer has offered me almost an unlimited quantity of twelve-month casuarina plants, with which I intend to fill up the gaps."

The annexed statement exhibits the length of the main and the village roads constructed and maintained during the year :—

Number of miles of roads in the circle.		Number of miles of roads maintained.		Number of miles of roads constructed.		Number of miles of roads in progress.	
1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
900½	934¼ 53 1/10	876	612¼ 16⅜	26	4 1 13/16	..	..
900½	987 7/20	876	628 17/40	26	5 13/16	..	..

I have here adopted the Local Fund Engineer's figures, though I do not quite understand the increase of nearly 87 miles in the length of the roads in the circle. I have called on the Local Fund Engineer to give particulars, and will forward them, if needful, on receipt.

The progress report (statement III) will furnish details of works executed during the year. It will be seen therefrom that the newly constructed mileage appertains to roads of importance previously existing, but which were found to be in such bad order as to require thorough reconstruction. These are therefore shown under new works.

21. The subjoined statement shows the land-cess collections of each taluk compared with the expenditure on communications and other items, viz., civil buildings and miscellaneous public improvements under Grant I :—

Names of taluks.	Amount of cess collected in 1885-86.		Amount of expenditure on communications.		Amount of expenditure on civil buildings and miscellaneous public improvements.	Total amount spent on works.	Percentage of column 2 to 3.	Percentage of column 2 to 4.	Percentage of column 2 to 5.
1	2		3		4	5	6	7	8
	Rs.		Rs.		Rs.	Rs.			
Ongole	28,964	43,693	18,793		2,227	21,020	43·01	5·09	48·1
Zemindari	14,729								
Kandukúr	21,844	22,481	11,187		2,015	13,202	49·76	8·96	58·7
Zemindari	637								
Kávali		11,584	3,422		2,353	5,775	29·54	20·31	49·8
Kanigiri	4,462	9,056	434		686	1,120	4·79	7·57	12·3
Zemindari	4,594								
Udayagiri	4,615	9,209	1,106		524	1,630	12·009	5·69	17·7
Zemindari	4,594								
Atmakúr		16,563	3,289		3	3,292	19·85	..	19·8
Nellore		39,827	38,707		— 44	38,663	97·18	..	97·1
Gúdúr	22,108	36,837	13,827		3,352	17,179	37·53	9·09	46·6
Zemindari	14,729								
Rápúr	8,380	23,109	1,398		411	1,809	6·05	1·77	7·8
Zemindari	14,729								
Total ..	2,12,359		92,163 *1,579	93,742	11,527	1,03,690	44·14	5·42	48·8

*This amount is not by mistake included in the Local Fund Engineer's road statement.

22. *Engineering Establishment Charges.*—The expenditure under this head was Rs. 28,439 against an allotment of Rs. 29,060 and the previous year's actuals of Rs. 30,215. The slight saving compared with the estimate is owing to certain arrears due to subordinates and to their absence on leave, &c.

The decrease, as compared with the actuals of the previous year, is due to certain reductions in the "Overseer" staff which has been throughout reorganised—*vide* Revenue Board's Proceedings, dated 13th May 1884, No. 1618.

The outlay on works being Rs. 1,05,269, the cost of establishment compared with this amount becomes 27 per cent. as against 18·3 per cent. in the previous year. This difference is owing to short allotment and expenditure during the year for want of funds. Under paragraph 4 of G.O., dated 11th June 1886, No. 667 L.F., passing the current year's budget, the Local Fund Engineer has been asked to report if further reductions cannot be made with a view to bring the percentage of the cost of establishment as near the normal figure as possible, considering the short allotments during the current year owing to a financial pressure which is not likely to improve for some years to come.

23. The only change in the establishment was caused by the sub-divisional officer, Ongole (A. Rungasawmy Mudaly), being called on to resign for misconduct. This officer was replaced by Mr. Arbuthnott, a former sub-divisional officer. The appointment of the first-grade overseer of the Nellore taluk, which had remained long vacant for want of a suitable subordinate, has since been filled up.

24. *Tools and Plant.*—The expenditure under this head was Rs. 1,916 against an estimate of Rs. 1,770 and actuals of Rs. 5,666 in the previous year. The expenditure, though exceeding the estimate by the small amount of Rs. 146, is far below the previous year's expenditure. It was 1·8 per cent. compared with the outlay on works as against 3·4 per cent. in the previous year and against the prescribed rate 1·5 per cent. (*vide* section 48 of the Local Fund Public Works Department Code.)

25. *Grant II, Education.*—The expenditure under this grant was Rs. 31,089 against an estimate of Rs. 38,659 (including subsequent allotment) for the year and the actuals of Rs. 37,130 in the previous year, or 80·4 and 83·7 per cent. respectively. The total assets of the year being Rs. 2,40,623 and the total expenditure Rs. 2,08,451, the expenditure under Grant II during the year was 12·9 and 14·9 per cent. of these items against 12 and 12·2 per cent. of the same in the previous year and 28·2 and 37 per cent. of the total General Fund receipts and expenditure of the year against 27·8 and 36·1 per cent. respectively in the preceding year.

26. The short expenditure as compared with the estimate is chiefly due to—

(1) The non-admission of stipendiary students into the Board's normal schools for some part of the year owing to the difficulty in procuring them.
(2) The absence of masters on leave, &c., which resulted in savings under "Salaries."
(3) The considerable savings under the provision for results grants, more than a third of the allotment having been left unspent at the end of the year.

Details of other minor differences will be given in their proper places (*vide* remarks in statement I-B).

The decrease as compared with the actuals of the previous year is mainly owing to—

(1) The abolition of some of the primary schools and the reduction in the status of some others owing to financial difficulties, which caused a considerable difference in the expenditure under "Salaries of Masters and Servants."
(2) The fall in the number of results grants schools.
(3) The non-contribution to Provincial Funds for "Services lent" under G.O., dated 8th May 1885, No. 129 L.F., which waives the claim of Government upon Local Funds for the pay of the Deputy Inspector of Schools, Kávali range.

(4) A smaller outlay on the purchase of books, as a large number of books purchased in the previous year remained unsold at the taluk book depôts.

The chief items of expenditure during the year were—

Particulars.	Actuals, 1884-85.	Budget and subsequent allotments, 1885-86.	Actuals, 1885-86.	Difference between columns 3 and 4.	Percentage of column 4 compared with the outlay under Grant II.
1	2	3	4	5	6
Inspection	2,210	2,305	2,124	+ 181	7
Local Fund training schools	4,161	6,044	4,623	+ 1,821	15
Do. schools, &c.	20,707	18,419	17,099	+ 1,360	55
Results grants	6,423	9,500	5,515	+ 3,985	17·7
Purchase of books	1,024	800	526	+ 274	1·6
Commission on sale of books	105	150	53	+ 97	·1
Contribution to Municipalities	1,000	1,350	1,016	+ 334	3·2
Do. to Provincial Funds for additional Deputy Inspectors.	1,500	..	133	— 133	·4
Miscellaneous	..	91	..	..	..

27. *Inspection.*—This consists of the "Inspecting Schoolmasters." There have been no changes in this establishment during the year, except that a temporary additional hand was entertained in the Nellore range for three months to collect schools for examination for results grants.

Frequent applications were received from the Deputy Inspectors that the number of inspecting schoolmasters might be raised, but the state of the District Board's finances forbad the entertainment of these proposals.

The subjoined statement shows the work done by these men during the year. The results appear certainly better than those of the previous year:—

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 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. Subbu Row, Náyudupet ..	1884-85 ..	308	..	..	..	..	..	..	344	..
	1885-86 ..	292	..	..	..	..	..	..	245	..
K. Gopaliah, Kandukúr	1884-85 ..	320	234	13	16	99	1	116	214	1·9
	1885-86 ..	337	281	13	13	116	3	132	257	1·9
C. Mulliah, Ongole	1884-85 ..	212	80	..	6	63	40	109	230	2
	1885-86 ..	254	72	..	4	91	..	95	289	3
S. Laxminarayanappa, Addanki.	1884-85 ..	306	101	..	6	102	18	126	211	1·6
	1885-86 ..	253	71	..	5	86	..	91	223	2·4

28. *Training Schools.*—The strength of the two schools of this description at Nellore and Kandukúr was 33 and 22 respectively during the year as against 25 and 28 in the previous year. The number that appeared for the Special Upper Primary examination was 25 and 18 respectively, while the number of passes secured in each case was 13 and 14 against 22 and 19 respectively in the previous year, or the success compared with the strength of the schools was 39·4 and 63·6 per cent. respectively, against 88 and 68 per cent. in the previous year.

The decrease in Nellore is partly attributable to changes in the teaching staff.

The annexed statement furnishes the statistics of the two normal schools:—

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.	RS.	RS.	RS.	RS. A. P.
Nellore	1884-85	4	25	..	79	25	22	..	..	..	..	2,384	2,384	108 5 10
	1885-86	4	25	8	71	25	13	432	120	..	552	2,319	1,767	135 14 9
Kandukúr	1884-85	2	28	..	64	28	19	..	..	..	..	2,051	2,051	107 15 4
	1885-86	2	22	4	33	18	14	296	52	..	348	2,119	1,771	126 9 1
Average for	1884-85	..	..	..	..	..	..	..	..	..	..	..	..	108 2 7
	1885-86	..	..	..	..	..	..	..	..	..	..	..	..	131 3 11

The strength of the practising department attached to the normal schools at Nellore and Kandukúr fell from 79 and 64 in 1884-85 to 71 and 33 respectively during the year.

This is accounted for as due to the enhanced rates of school fees levied under Government notification, dated 5th February 1884.

29. *Secondary or Middle Schools.*—There were 5 schools of this kind at Kávali, Buchireddipalem, Gúdúr, Venkatagiri and Kandukúr against 9 in the previous year, the 4 schools at Allúr, Náyudupet, Atmakúr and Kanigiri having been reduced to primary schools for want of funds and also because they were found not to work well.

The schools at Kandukúr and Venkatagiri are of the first grade with an upper fourth class. They are thus qualified to teach pupils for the Middle School Examination.

Six pupils appeared for the Middle School Examination from each of these two schools. Three passed from Kandukúr and 5 from Venkatagiri against 3 and 7 respectively in the previous year. Of the 12 students that appeared from the Board's middle schools, 8 passed as against 22 that appeared and 10 that passed in the previous year.

30. *Elementary Schools.*—These are of 3 classes, viz., the salary, the higher grade combined and the lower grade combined schools. The first of these are wholly maintained from Local funds by means of fixed salaries. The second class, viz., the higher grade combined schools, are maintained partly by fixed salaries and partly by results grants earned by them and by a portion of the school fee collections. These are allowed two masters. The third class or the lower grade combined schools are similarly maintained, but are allowed only one master each.

There were only 26 salary system schools during the year, although 27 were budgeted for, the school at Koratur having been reduced to the grade of a combined school in order to provide funds for reviving a similar school at Indukurpet.

There were 23 combined system schools as against 21 provided for in the budget, the increase being due to the conversion of the salary school at Koratur into a combined school and to the reopening of the school at Indukurpet.

Thus the number of elementary schools maintained during the year was 49.

The subjoined statement exhibits the strength, cost of maintenance, &c., of the secondary and elementary schools :—

Strength of schools.	Receipts. From school fees.	Receipts. From Provincial contribution.	Cost of maintenance.	Average receipt per head of pupil per annum.	Average expenditure per head of pupil per annum.	Net average expenditure per head of pupil per month.
	RS.	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.
1884-85 2,414	2,326	836	20,707	1 4 11	8 9 3	0 9 8
1885-86 1,866	2,714	745	16,927	1 13 3	9 1 2	0 9 7

31. *Result Grant Schools.*—The number of schools brought under examination for grant was 315 against 343 in the previous year, and the number of schools examined

during the year was 272 against 266 in 1884-85. The amount of grant paid was Rs. 5,515 against an estimate of 9,500 and against actuals of Rs. 6,423 in 1884-85. The expenditure under this head was 58 per cent. of the estimate, which was raised by Government in their order, No. 129 L.F., dated 8th May 1885.

32. The following statement shows the percentage of schools and pupils to villages and to the population of the school-going age in the district. The age of the school-going population is taken to be between 5 and 15 as adopted in paragraph 676 of the last census report. The figures regarding the villages and the population are taken from the last census :—

Years.	No. of villages and towns in the circle.	Population of the school-going age.	No. of schools maintained or aided from Local Funds.	Percentage of schools to villages.	Strength of schools.	Percentage of the strength of schools to the school-going population.
1884-85	1,686	1,58,806	340	20·1	8,770	5·5
1885-86	1,686	1,58,806	328	19·4	8,691	4·5

The result of this statement points clearly to the backward state of education in the district.

The two following statements give classification of pupils according to nationality and occupation :—

	1885-86.	1884-85.
Classification according to Nationality—		
Christians	552	808
Hindus	7,461	7,204
Muhammadans	678	758
Total ..	8,691	8,770
Classification according to Occupation—		
Officials	225	283
Petty officials	942	872
Traders	2,119	2,283
Land-holders	3,514	3,344
Artisans	773	864
Coolies	877	817
Mendicants	139	164
Others	102	143
Total ..	8,691	8,770

So the annexed statement compares the pupils with the population of the school-going age of each nationality or religion :—

Years.	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
1885-86 ..	147,838	7,461	5·05	8,153	678	8·3	2,815	552	19·6
1884-85 ..	147,838	7,204	4·9	8,153	758	9·3	2,815	808	29·

There appears to have been a slight increase in the number of pupils attending schools among Hindus, while the number among Muhammadans and Christians fell, especially in the latter case. This is due to the introduction of the enhanced rates of school fees which has much told upon these two classes of people who are some of the poorest in the district.

33. *Grant III.*—The expenditure under this grant appertaining to medical, vaccination, sanitation, &c., was Rs. 35,942 during the year against an estimate (including subsequent allotments) of Rs. 40,466 for the year and the actuals of

Rs. 38,619 in the previous year, or 88·8 per cent. of the aggregate allotment against 68·7 per cent. in the previous year. It was 32·6 per cent. and 42·8 per cent. of the General Fund receipts and expenditure and 14·9 per cent. and 17·2 per cent. of the total Local Fund receipts (including balance) and expenditure respectively.

The following form the chief items of expenditure:—

Items.	Actuals of 1884-85.	Estimate of 1885-86, including subsequent allotments.	Actuals of 1885-86.	Difference between columns 3 and 4.	Percentage of column 4 compared with the total outlay.
1	2	3	4	5	6
	Rs.	Rs.	Rs.		
Hospitals and Dispensaries establishment—					
Medical Subordinates	4,452	5,280	4,648	+ 632	12·9
Medicines and Surgical Instruments ..		1,500	953	+ 547	2·7
Medical School	3,652	2,650	2,404	+ 246	7
Midwives and Midwifery pupils	1,098	1,385	1,045	+ 340	2·9
Zillah Surgeon's establishment	..	800	895	— 95	2·5
Cholera charges	1,199	..	294	— 294	·8
Vaccination	10,855	9,300	9,211	+ 89	25·6
Sanitation	6,419	7,950	5,925	+ 2,025	16·5
Choultries	1,083	880	706	— 174	1·9
Bungalows	758	1,048	1,024	+ 24	2·8
Contributions	8,802	9,123	8,668	+ 455	23·9
Other items	301	550	169	+ 381	·5

The short expenditure as compared with the aggregate allotment is chiefly owing to—

(1) A portion of the provision for the purchase of medicines and surgical instruments having remained unspent during the year as medicines indented for so far back as May and December 1885 were not yet supplied.

(2) Savings under fixed charges (salaries, &c.) appertaining to medical and vaccination in consequence of leaves granted to subordinates and otherwise.

(3) The allotments for (1) improvements of water-supply and village sites, (2) scavengering establishment, and (3) other sanitary outlay, *i.e.*, the water-pandal, &c., charges not having been utilized to the full extent.

34. *Medical Subordinates.*—These are of two classes, viz., hospital assistants and medical practitioners, the former being taught in English and the latter in vernacular, the standard being one for both. The hospital assistants are, as far as they are available, placed in charge of dispensaries, while the practitioners are sent to practise in important localities with a stock of medicines supplied to them by the District Board. The former get Rs. 20 a-month and the latter Rs. 12, except while in charge of dispensaries when they receive Rs. 15.

There were 8 English and 10 vernacular hospital assistants during the year against 4 and 6 respectively in the previous year.

The number of dispensaries remained the same as in 1884-85, viz., 9 against 10 provided for in the budget. The dispensary at Podili and the practitioner's centres at the marginally-noted places were not opened for want of medicines, although these were indented for in May and December 1885. This has left 9 hospital assistants without work, and their services were utilized by deputing 6 of them on vaccine duty, while the other 3 were held in reserve at the civil dispensary, Nellore.

1. Náyudupet.
2. Darsi.
3. Kottapatam.
4. Pamoor.
5. Sríharikót (cusba).
6. Allúr.

35. The total expenditure under hospitals and dispensaries, including the cost of medicines, was Rs. 5,601 against an estimate of Rs. 6,780 for the year and the actuals of 4,452 in the previous year, or 82·6 per cent. of the estimate against 71·9 per cent. in the previous year.

The percentage of expenditure under this head during the year, as compared with the General Fund receipts and expenditure and the total Local Fund receipts and expenditure, was 5·1 and 6·7 and 2·3 and 2·7 per cent. respectively against 2·7 and 3·9 and 1·4 and 1·5 under these heads in the previous year.

The number of cases treated and cured at the several dispensaries during the year was 21,214 and 19,822 respectively against 17,358 and 15,293 in the previous year.

The cost per case treated and per case cured was Rs. 0-4-2 and Rs. 0-4-6 respectively against Rs. 0-3-9 and Rs. 0-4-4 in the previous year.

This increase in cost, notwithstanding the larger number of cases treated and cured during the year, is owing to the non-utilization of the services of 9 hospital assistants as has been observed in paragraph 34.

Eliminating therefore the cost of these men and taking into account the charges on account of those that actually worked as hospital assistants, the cost of dispensaries only amounts to Rs. 4,209, and the cost per case treated and cured is then Rs. 0-3-2 and Rs. 0-3-5 respectively.

The dispensaries at Gúdúr, Addanki, Udayagiri and Venkatagiri exhibit a marked decrease in the number of cases, while increases are perceptible in the case of those at Rápúr, Kanigiri, Kávali, Atmakúr and Kandukúr.

The slight decrease at Gúdúr may be accounted for as due to the temporary cessation of the State Railway works in the locality at the beginning of the year, while the fall at the other dispensaries is attributable to the change of hospital assistants through absence on leave or otherwise.

36. *Medical School.*—The school opened in 1885-86 with 8 pupils on the roll, 3 of them studying for the grade of English hospital assistants and 5 for that of practitioners. They should have appeared for their final examination during the year, but at the instance of the Zillah Surgeon, who recommended an additional year's tuition to the boys on account of their backwardness in their studies, it was decided to allow the class the benefit of another year's training. This measure was also advantageous from a financial point of view, inasmuch as there being no funds for new dispensaries these pupils, if allowed to appear and pass during the year, must have been kept in reserve, they being paid all the while the full salaries they would be entitled to in lieu of the small stipends they now receive at the school.

The Kistna District Board have lately applied for the services of two hospital assistants and were told that the District Board here would be prepared to spare them provided the cost of their tuition as well as the amount paid to them under stipends while at the school were refunded by the Kistna Board. No reply has been received to this communication.

37. *Midwives.*—There were 16 midwives at work during the year at a cost of Rs. 1,045 against 18 in the previous year, 2 having been removed for bad work and misconduct. The number of labor cases attended by them were 655 against 600 in the previous year. The results though comparatively better are still poor. The number of births during the year being 32,520, the percentage of cases attended was 2 only. The midwives are generally of low caste and are certainly not popular. The cost per case was Rs. 1-9-6 against Rs. 1-13-3 in 1884-85.

38. *Cholera*—made its appearance during the year in the northern part of the district, and a sum of Rs. 294 was spent in dieting the cholera patients and in the purchase of medicines and disinfectants.

39. *Vaccination.*—The expenditure under this head during the year was Rs. 9,211 against an estimate of Rs. 9,300 and actuals of Rs. 10,855. The difference as compared with the actuals of 1884-85 is due to the reduction in the number of vaccinators from 37 to 29 during the year under report. The expenditure was 8·4 per cent. and 11 per cent. of the General Fund receipts and expenditure and 3·8 and 4·4 per cent. of the total Local Fund receipts and expenditure against 8, 10·5, 3·5 and 3·6 per cent. of these items respectively in the previous year.

There has been no change in the inspecting staff, but the number of vaccinators has been reduced to 29 from 37 in the previous year—*vide* paragraph 86 of last year's report.

The following statement furnishes particulars of the work turned out by the vaccine staff of the district:—

Years.	Total cost of the department.	Number of cases vaccinated.	Number of successful cases.	Percentage of column 4 to 3.	Average cost per successful case.
1	2	3	4	5	6
	RS.				RS. A. P.
1884-85	10,855	33,747	31,449	93	0 5 6
1885-86	9,211	28,673	27,195	94·8	0 5 5

The decrease in the number of cases vaccinated is due to the reduction in the number of the vaccine staff as has been noticed above. The cost per case is high, as compared with the average cost for the Presidency, which was Rs. 0-3-9 in 1883-84. This is owing to the backward state of vaccination in the district.

40. *Sanitation.*—This covers the following heads of expenditure :—

Conservancy establishments; improvements of village sites and water-supply; sanitary arrangements at fairs and festivals; maintenance of water-pandals; reserve.

The allotment provided for in the budget was Rs. 11,300, but a sum of Rs. 3,350 (Rs. 850 from the conservancy establishment and 2,500 from the allotment for the improvement of village site and water-supply) was subsequently surrendered to grant I to meet the cost of incomplete works—*vide* G.O., dated 21st August 1885, No. 643. The allotment for the year was therefore Rs. 7,950. The expenditure was 5,925, or 74·5 per cent. of the allotment against 34·4 per cent. in the previous year, or 5·4 and 7 per cent. of the General Fund receipts and expenditure against 4·7 and 6·2 per cent. in the previous year and 2·5 and 2·8 per cent. of the total Local Fund receipts and expenditure against 2 and 2·1 per cent. in 1884-85.

Scavengering establishments were maintained in 24 villages at a total cost of Rs. 3,125.

A sum of Rs. 467 has been spent in the improvement of water-supply and village sites, *i.e.*, in repairing fresh-water wells and ponds, erecting parapet walls round them, &c., and removing prickly-pear. The allotment of Rs. 1,000 under this head, though small, was not fully utilized in spite of the numerous wants of the circle.

Rupees 165 were spent in carrying out sanitary arrangements at fairs and festivals in the places noted in the margin. This expenditure includes the cost of the extra temporary scavengering establishments maintained during the festivals and the erection of temporary sheds to be used as water-pandals and latrines.

Venkatagiri.	Annasamudrumpet.
Jonnavudu.	Penchalakonda.
Bitragunta.	

Names of taluks or divisions.	No. of water-pandals, maintained.
Gúdúr	4
Rápúr	10
Nellore	14
Atmakúr	8
Kávali	12
Udayagiri	11
Kandukúr	4
Kanigiri	14
Ongole	9
Sulurpet	4
Venkatagiri	6
Addanki	5
Podili	14
Darsi	6
Total ..	121

One hundred and twenty-one water-pandals were maintained during the year in the different taluks as per margin at a total cost of Rs. 2,168 for the four months which form the hottest part of the year. Each of these institutions is allowed a Brahmin servant, or where such is not available, a Sudra servant, at a monthly pay not exceeding Rs. 5 with a contingent allowance of Annas 4 a month.

41. *Charitable Institutions, Chuttrams and Bungalows.*—Seven choultries and 12 bungalows were maintained during the year at a cost of Rs. 737 and 1,493 respectively. Of these sums, Rs. 31 and 469 were for the repairs of the buildings. The receipts being Rs. 771, the net cost under this head was (taking the choultries and bungalows together) Rs. 1,459, or 1·3 and 1·7 per cent. of the General Fund receipts and expenditure (·6 per cent. and ·7 per cent. of the total Local Fund receipts and expenditure). The subjoined statement will furnish particulars regarding the maintenance and the utility of the

bungalows. Similar information regarding the chuttrams is not available, as no record of the travellers visiting them is kept :—

Number of Bungalows.	Receipts.		Charges.		Net cost.	Number of travellers halted.	Average cost per traveller.
	Fees from travellers.	Endowments.	Public Works Department.	Estimate cost.			
	RS.	RS.	RS.	RS.	RS.		RS. A. P.
Twelve	688	..	469	1,024	805	492	1 10 2

The annexed statement gives the receipts and charges on account of the choultries and bungalows :—

Number.	Receipts.		Total.	Charges.		Total.	Net cost.
	Fees.	Endowments.		Public Works Department.	Estimate cost.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Twelve bungalows ..	688	..	688	469	1,024	1,493	805
Eight choultries ..	3	80	83	31	706	737	654
Total ..	691	80	771	500	1,730	2,230	1,459

42. *Grant IV, Administration.*—The expenditure under this grant was Rs. 4,477 against an estimate of Rs. 6,590 and actuals of Rs. 6,968 in the previous year. The decrease is due to the non-adjustment before the close of the official year of Rs. 2,060 on account of the proportionate cost of the controlling establishment at the Presidency.

In his No. L.F.I.A.-263, dated 13th July 1886, the Accountant-General has requested the adjustment of Rs. 1,407-14-8 on account of the cost of the establishment at the Presidency appertaining to the past official year, and taking this amount into account with the expenditure during the year under report, it will amount to Rs. 5,885, or 2·4 and 2·8 of the total Local Fund receipts and expenditure.

There were no changes in the establishments, except that the auditor, who had been working under the orders of the President in 1884-85, was transferred to the Collector's establishment to work under the supervision of the Treasury Deputy Collector—*vide* G.O., dated 10th March 1885, No. 514. An individual who had been working in the Account department of the Collector's office was transferred to the District Board's office for the scrutiny and passing of bills, which work has recently devolved upon the President, *vide* G.O., dated 19th October 1885, Mis. No. 895 L.F.

43. Twenty-four members, of whom 6 were officials and 18 non-officials, constituted the District Board during the year. The number of meetings held during the year was 8 against 15 in the previous year (10 general and 5 special).

The average attendance of official members was 2·6 and that of non-officials was 2·4 against 4·3 and 3 respectively in the previous year. The average attendance of the members generally was 2·5. The average number of members present at each meeting was 7·5.

44. The following explanations furnish details of the miscellaneous items under expenditure :—

	RS.	A.	P.
Grant II, Education—			
(*b*) (4) Miscellaneous	675	2	6
(*c*) (3) do.	1,892	0	0
Grant IV, General Administration—			
(*h*) Miscellaneous	287	10	2

The first item forms the expenditure on the purchase of maps and books, the payment of house-rent and other contingencies, such as stationery, &c., in the case of the normal schools.

The second item comprises the same charges incurred in the case of the salary schools (secondary and primary).

The last item represents the expenditure incurred in purchasing furniture for the use of the District Board's office and the Local Fund Account department attached to the Treasury Deputy Collector's office, books and periodicals for the Board's office, cart or cooly hire paid in the conveyance of furniture and books, &c., and comprises all the charges other than postal, printing and stationery.

The total expenditure under all the four grants was Rs. 2,08,472 against an aggregate allotment of Rs. 2,65,030 and the actual assets of Rs. 2,40,623, or 78·6 and 86·6 respectively against 76 and 97·8 per cent. in the previous year, and the two accompanying statements will show its utilization under the various heads classed under the Road and the General Fund. The book balances of Rs. 32,849 under General Fund and *minus* Rs. 27,977 under Road Fund are adopted for the purposes of the statement, although the real or the available balance was only Rs. 4,872. This is with a view to show the actual transactions under the two funds separately.

Road Fund Transactions.

Receipts.	Amount.	Items of Expenditure.	Amount.	Percentage of expenditure compared with receipts.
	RS.		RS.	
Balance	—27,977	New Works, Communication ..	35,071	26·8
		Repairs do. ..	58,671	44.9
Receipts	1,58,663	Local Fund Engineering establishment charges	25,290	19·3
		Charges under Grant IV ..	3,013	2·3
		Tools and Plant	1,734	1·3
		Other items	747	·06
		Total Expenditure ..	1,24,526	
		Balance ..	6,160	
Total ..	1,30,686	Total ..	1,30,686	

General Fund Transactions.

Items of Receipts.	Amount.	Items of Expenditure.	Amount.	Percentage of expenditure compared with the receipts.
	RS.		RS.	
Balance	32,849	New Works—		
One-third of land cess.	70,789	Civil buildings	4,853	4·4
School fees	2,888	Miscellaneous public improvements.	5,819	5·3
Sale - proceeds of books.	485	Repairs—		
Endowments ..	154	Civil buildings	899	·8
Interest on arrears of revenue.	2	Miscellaneous public improvements.	116	·1
Choultry rents ..	83	Local Fund Engineering establishment charges.	3,148	2·9
Bungalow rents ..	688	Tools and plant	182	·2
Fees and fines (Police Act).	135	Other items, Grant I ..	413	·4

General Fund Transactions—continued.

Item of Receipts.	Amount.	Items of Expenditure.	Amount.	Percentage of expenditure compared with the receipts.
	RS.		RS.	
Savings and refunds.	10	Education—		
Sale of avenue clippings.	117	Inspection	2,124	1· 9
		Local Fund schools	21,722	19· 8
Contribution from Provincial for education.	1,764	Results grant..	5,515	5·01
		Other items	1,728	1· 6
			31,089	28·31
		Vaccination	9,211	8·4
		Hospitals and Dispensaries, including contribution to Municipalities, &c.	19,076	17·3
		Choultries and bungalows ..	1,730	1·6
		Sanitation—		
		Improvement of water-supply and village site.	467	
		Conservancy	3,125	
		Other sanitary outlay ..	2,333	
			5,925	5·4
		Charges under Grant IV ..	1,464	1·3
		Total Charges ..	83,925	..
		Balance ..	26,041	23·7
Total ..	1,09,966	Total ..	1,09,966	100

The following statement compares the expenditure under the several grants and their sub-heads with the corresponding allotments and the total receipts and expenditure :—

Grants with their sub-heads.	Amount of allotments including subsequent sanctions.	Amount of expenditure.	Percentage of expenditure compared with allotment.	Percentage of expenditure compared with total receipts.	Percentage of expenditure compared with total outlay.
	RS.	RS.			
Grant I—					
New Works—					
Communications	48,995	35,071	71·6	14·6	16·8
Civil buildings	11,143	4,852	43·5	2·01	2·3
Miscellaneous public improvements	6,082	5,809	95·5	2·4	2·8
Repairs—					
Communications	78,768	58,671	74·5	24·4	28·1
Civil buildings	1,539	899	58·4	·37	·4
Miscellaneous public improvements	458	— 33	..	..	..
Local Fund Engineering establishment charges..	29,060	28,438	97·8	11·8	13·6
Tools and plant	1,770	1,916	108·2	·8	·9
Other items	1,500	1,320	88	·6	·7
Total ..	1,79,315	1,36,943	76·3	56·9	65·6
Grant II—					
Education	38,659	31,089	80·4	12·9	15·
Grant III—					
Medical, &c.	21,388	19,076	89·2	7·9	9·1
Vaccination	9,300	9,211	99·	3·8	4·4
Sanitation	7,850	5,925	75·5	2·4	2·8
Choultries and bungalows	1,928	1,730	89·7	·7	·8
Total ..	40,466	35,942	88·8	14·9	17·2
Grant IV—					
Administration—					
Local Fund Board's office	1,250	1,246	99·7	·5	·6
Presidency establishment	2,060	..	..	..	..
Audit	1,020	961	94·2	·4	·5
Establishment, Collector's offices	660	660	100	·2	·3
Other items..	1,600	1,610	100	·7	·8
Total ..	6,590	4,477	67·9	1·8	2·2
Grand Total ..	2,65,030	2,08,451	78·7	86·6	100·

The following is the results of the comparison referred to in the preceding paragraph compared with the figures of the previous year :—

Grants.		Percentage of expenditure compared with allotment.	Percentage of expenditure compared with the total receipts.	Percentage of expenditure compared with the total expenditure.
Grant I ..	1884-85	75·7	71·1	72·7
	1885-86	76·3	56·9	65·6
Grant II ..	1884-85	83·3	12·	12·3
	1885-86	80·4	12·9	15·
Grant III ..	1884-85	68·7	12·5	12·7
	1885-86	88·8	14·9	17·2
Grant IV ..	1884-85	96·4	2·2	2·3
	1885-86	67·9	1·8	2·2

The closing balance of the year was Rs. 32,152 against an estimate of Rs. 2,620 and actuals of Rs. 4,872 in the previous year.

This report will be laid before the next meeting of the District Board and their resolution on the subject forwarded to Government. It seems unnecessary to delay it for the purpose. All that the rules require is that the District Board should be given an opportunity of modifying it, if they see fit to do so (rule 91). It would have been submitted before had all the necessary information been received in time.

ORDER—dated 12th November 1886, No. 1522 L.F., Financial.

The receipts and charges of the District Board of Nellore for 1885-86 are compared below with the estimate of the year and the actuals of 1884-85 :—

RECEIPTS.

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	RS.	RS.	RS.
Balance	1,04,933	27,520	4,829
1. Rates and Taxes—			
Cess on Land	1,74,347	2,20,000	2,12,366
Tolls	6,994	8,100	6,260
2. Education—			
School Fees	2,326	2,200	2,888
Other Items	814	1,000	486
3. Medical—			
Other Items	..	..	154
4. Interest—			
On Arrears of Revenue ..	34	10	8
5. Miscellaneous—			
Choultry Rents	59	..	83
Other Items	3,976	1,800	4,651
6. Public Works Receipts	1,895	600	2,417
7. Contribution from Provincial Funds—			
Education	836	2,410	1,764
8. Contribution from Special Funds—			
Pound Fund	4,986	4,000	4,702
9. Miscellaneous Debt Accounts ..	11,564	..	..
Grand Total ..	3,12,764	2,67,640	2,40,608

CHARGES.

GRANT I—			
New Works—			
Communications	45,098	48,995	35,071
Buildings	13,955	11,143	4,852
Miscellaneous Public Improvements	6,616	6,082	5,809

CHARGES—*continued.*

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
Repairs—	RS.	RS.	RS.
Communications	97,621	78,768	58,671
Buildings	1,811	1,539	899
Miscellaneous Public Improvements	55	458	— 33
Engineering Establishment ..	32,460	29,060	28,438
Tolls and Ferries	233	..	..
Tools and Plant	5,666	1,770	1,916
Contributions	18,757	1,500	199
Miscellaneous	427	..	1,121
GRANT II—			
Inspection	2,210	2,305	2,124
Training Schools	4,161	6,044	4,623
Local Fund Schools	20,707	18,419	17,099
Results Grants	6,423	9,500	5,515
Contributions	2,500	1,350	1,149
Miscellaneous	1,128	1,041	579
GRANT III—			
Hospitals and Dispensaries ..	9,412	10,115	9,286
Vaccination	10,855	9,300	9,211
Sanitation	6,419	7,950	5,925
Choultries	1,083	880	706
Travellers' Bungalows ..	758	1,048	1,024
Contributions	10,092	10,973	9,790
Miscellaneous	..	200	..
GRANT IV—			
Establishment, including Contingencies, Refunds, &c. ..	6,921	6,590	5,885
Miscellaneous Debt Accounts ..	2,567	..	..
Total Expenditure ..	3,07,935	2,65,030	2,09,859
Balance ..	4,829	2,610	30,749
Grand Total ..	3,12,764	2,67,640	2,40,608

2. The opening balance adopted by the President erroneously includes debt heads amounting to Rs. 43. In Statement I-A, the actual collections from tolls in 1884-85 are given as Rs. 6,670 instead of Rs. 6,994. The sale-proceeds of dried avenue trees (Rs. 32-6-11) should have been included under "Receipts from avenues" and not under "Public Works—Miscellaneous." The sum of Rs. 8,750 paid by the Buckingham Memorial Committee in 1884-85 for the construction of two choultries by the Local Fund Public Works Department is shown as a contribution from private individuals under Education, instead of as a debt head as required in paragraph 3 of G.O., 21st September 1885, No. 756 L.F. In Statement I-B, the cost of medicines, &c., obtained from the medical stores, should be exhibited as a contribution to provincial services, and not as a contribution to private individuals. The cost of the controlling establishments at the Presidency as communicated by the Accountant-General, viz., Rs. 1,407-14-8, should have been shown under Grant IV. The following items are omitted in column 2 of Statements I-A and I-B :—

Statement I-A.

	RS.
Debt heads	2,814

Statement I-B.

Grant I—	
(c) (1) Public Works Department supervision	2,245
Grant IV—	
(c) Superannuation and retired allowances	53
Miscellaneous debt heads	2,567

The necessary corrections have now been made in the foregoing abstract.

3. In Statement I-B, a sum of Rs. 162 is shown as a contribution to Provincial funds under Grant I. The nature of this contribution should be explained. The President should explain the circumstances under which the Post office building at Nandavaram was repaired by the District Board at a cost of Rs. 139-15-10, as shown in Statement III. In Statement IV-B, the length in miles of road avenues is not given—an omission which should be supplied. In paragraph 6 of the report, it is stated that there was a large deficit of Rs. 56,920 in the receipts, and a decrease of Rs. 34,272 in the expenditure of 1884-85, as compared with the estimate, and in paragraph 8 the decrease under Tolls is given as Rs. 2,000; but it is not clear how these figures have been arrived at. The President will explain this. The number of meetings held and the average attendance of each class of members should have been given in Statement XVI.

4. The following discrepancies should be explained:—

(1) In Statement I-A, the sundry receipts under "5, Miscellaneous," are given as Rs. 41, but according to the details in paragraph 13 of the report, they amounted to Rs. 9-3-7.

(2) In the above statement the income under Land-cess is given as Rs. 2,12,366, whereas according to Statement VII, it was Rs. 2,12,359.

(3) The Provincial grant for education is given as Rs. 1,764 in Statement I-A, and as Rs. 1,473 in Statement IX.

(4) In Statement IX, the receipts of the two normal schools at Nellore and Kandukúr from fees are given as Rs. 153 and Rs. 22; but in the statement annexed to paragraph 28 of the report, they are shown as Rs. 120 and Rs. 52 respectively.

(5) The result grants paid to the teachers of the combined system schools are given as Rs. 348-11-10 in Statement IX, and as Rs. 731 in Statement I-B.

(6) In Statement IX, the amount of school-fees paid to the teachers of the combined system schools is given as Rs. 99-6-6; but this does not appear in Statement I-B.

(7) From Statement IX, it would appear that the contingent and miscellaneous charges of Local Fund secondary and elementary schools amounted to Rs. 1,702; but in Statement I-B, they are given as Rs. 1,892.

(8) From Statement XI, it would appear that the establishment and contingent charges of travellers' bungalows amounted to Rs. 879-10-7, whereas in Statement I-B, they are given as Rs. 1,024.

(9) In Statement XIII, the total cost of vaccination is given as Rs. 9,019-2-8, whereas according to Statement I-B and paragraph 39 of the report, it was Rs. 9,211.

5. The President should expedite the submission of Statement XIV and the District Medical and Sanitary officer's report, which ought to have accompanied the report under review.

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

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

Exd A. Raitt.

Govt. of [1886] Madras

FINANCIAL.

SECRETARIAT TO GOVERNMENT
24 NOV 86

Issued

Recd. *Encl.*

G.O., 12th Nov. 1886, No. 1522 L.F.

NOVEMBER.

Local Fund Report.

Reviewing the — of the Nellore district for 1885-86.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following paper:—

From W. J. TATE, Esq., President, District Board, Nellore, to the Chief Secretary to Government, dated Nellore, 24th August 1886, No. 824.

I have the honor to submit the following annual report on the administration of Local Funds during the past official year, with the usual appendices as per accompanying list, prepared in the form prescribed in G.O., dated 22nd April 1886, No. 452 L.F., Financial.

2. *Financial position.*—The year under report opened with a balance of Rs. 4,872 against an estimate of Rs. 27,520 for the year and against actuals of Rs. 1,05,224 in the previous year. The subjoined statement will show the financial condition to which the past year's administration has led the circle:—

Opening balance.	Actual receipts.	Debt heads.	Total assets.	Actual expenditure.	Debt heads.	Total expenditure.	Closing balance.
RS. 4,872	RS. 2,35,779	RS. — 28	RS. 2,40,623	RS. 2,08,452	RS. 20	RS. 2,08,472	RS. 32,151

3. *General taxation.*—The following statement furnishes particulars regarding the incidence of taxation in the year:—

— in square miles.	Population as per census of 1881.	Land cess.	Tolls.	Total.	Total Local Fund receipts.	Incidence of taxation excluding tolls.		Incidence of taxation including tolls.		Average incidence of total Local Fund receipts.	
						1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
8,739	1,220,236	RS. 2,12,366	RS. 6,260	RS. 2,18,625	RS. 2,35,779	A. P. 2 3·4	A. P. 2 9·4	A. P. 2 4·4	A. P. 2 10·3	A. P. 2 8·2	A. P. 3 1·09

4. The rate of land cess during the year, viz., the maximum rate of one anna in the rupee, having remained the same as in the preceding year, the comparatively enhanced rate per head of taxation is apparently due to increased collections during the year as may be seen from statement I-A (*vide* remarks against Land cess).

5. Where explanations of the variations between the actuals and the estimated figures of the several items under Receipts and Charges are lengthy, and cannot, in consequence, be, with due regard to clearness, shown in the remark columns of statements I-A and I-B as required in rule 91 of the draft Local Fund Rules, it appears advantageous to embody the explanations in the report, and the following form a few of this description.

6. *Opening balance.*—The actual balance was Rs. 4,872 against an estimate of Rs. 27,520. This is owing to a large deficit of Rs. 56,920 under Receipts in 1884-85, especially under Land cess, which has been duly accounted for in the last report reviewed in G.O., No. 756 L.F., dated 21st September 1885 (paragraphs 9 to 14). Had it not been for the short expenditure (Rs. 34,272) in the same year, viz., 1884-85, as compared with the estimate, the year under report would have opened with a considerable *minus* balance.

7. *Land cess.*—Rs. 2,12,366 were collected during the year against an estimate of Rs. 2,20,000, the collections thus being 96·5 per cent. Probably about half the remaining sum of Rs. 7,634 belongs to old arrears, the recovery of which is in some cases doubtful.

8. *Tolls.*—The decrease of Rs. 2,000 under this head is owing to the instalments due by the contractors, &c., not having been credited before the close of the official year. The amount will appear under the receipts for 1886-87.

9. *School fees.*—The increase of Rs. 688 under this head is due to a low estimate in the budget. It was anticipated that the strength of the schools would fall on account of the enhanced rate of school fees. As it is, though the figures have exceeded the budget estimate, they are not what they would have been had the strength of the schools remained normal.

10. *Fishery rents.*—The receipts under this head were Rs. 3,659 against an estimate of Rs. 1,000 for the year and the actuals of Rs. 3,012 in the previous year, thus showing a marked increase of Rs. 2,659 and Rs. 647 respectively. At the time of the preparation of the budget it was not known whether the increase in the previous year, viz., 1884-85, would continue or not; hence the low figures given therein. Under Board's Proceedings, No. 1021, dated 6th April 1882, the fisheries of such of the tanks as are in charge of the Public Works Department were sold by that department, and the rents received after this Board's Proceedings was brought into operation show a considerable increase.

11. *Contribution from Provincial Funds for Education.*—The decrease of Rs. 646 under this head, as compared with the estimate, is due in some instances to the laxity displayed by Deputy Inspectors of Schools generally in recovering the provincial grants for salaries of masters and stipends of students within the close of the year to which the claims appertain. Steps are, however, being taken to ensure more prompt application and recovery in future.

12. *Pound Fund.*—The increase of Rs. 702 under this head, as compared with the estimate, is due to Board's Proceedings, dated 29th May 1885, No. 1587, enjoining that the expenditure under Special funds be curtailed owing to financial pressure. In result Rs. 2,000 out of the allotment provided for the construction and repairs of cattle pounds were saved.

13. The following are the details of miscellaneous receipts under the several heads of account shown separately as required in rule 94 of the Local Fund Rules :—

Heads of Account.	Amount. RS. A. P.
2. Education—	
3. (*c*) Medical, Miscellaneous—	
Sale-proceeds of printed forms by the Inspecting schoolmasters	3 4 6
Excess payment recovered from the Darsi schoolmaster	2 13 8
Recovery of stipends of normal students	7 5 4
Sale-proceeds of Grant-in-aid Codes (Telugu), &c.	2 0 6
Recovery of batta overdrawn by hospital assistant	4 8 0
Refunds of stipends by medical students	147 0 0
Refund of money paid on account of cholera charges	2 0 0
Fees and fines credited by hospital assistants	0 5 2
Sale-proceeds of syringe	0 5 4
Savings and Refunds—	
Refund from the amount paid on account of Panchelakonda festival	10 6 0
Sundry Receipts—	
Sale-proceeds of water-pandal materials	0 6 3
Do. of materials, &c.	3 12 0
Do. of water-pandal materials	2 1 4
Do. of sweepings	3 0 0
6. Public Works—	
Sale of produce	34 9 0
Do. old materials	39 13 9
Do. avenue dried trees	32 6 11
Amount of store-yard bills recovered	195 14 2
Amount realized in workshop	7 12 11
Sale-proceeds of dung	21 4 0
Recovery from C. Narayanasamy Mudali, being cash balance unadjusted	4 2 6

6. Public Works—*continued.*

	RS. A. P.
Security deposit of Siddappa Chetty and Co., contractors, forfeited	50 10 0
Value of a water-pump sold	22 12 10
Amount recovered from A. R. Rungasamy Mudali, double payment made by him to contractors	5 8 6
Two pints of linseed-oil sold	0 6 11
Three pints of turpentine sold	0 12 6
Cost of service book recovered	0 2 10
Employer's agreement stamps recovered from Mr. Arbuthnott	2 9 5
Value of stamped agreements	4 10 4
Do. of two large keys	0 10 0
Do. of contractors' agreement forms	5 12 6
Cost of supervision of the Roman Catholic cemetery from Provincial funds	147 3 8
Amount received from M. Gurunadam and Co. to give copies of bills	2 0 0
Value of telegraph-post lost recovered	2 12 0
Security deposits forfeited	125 0 0

14. The following statement exhibits the chief items of receipts with the percentage they bear to the total receipts :—

Items of receipts.	Amount of receipts.		Percentage to total receipts.	
	1884-85.	1885-86.	1884-85.	1885-86.
	RS.	RS.		
Land cess	1,74,347	2,12,365	85·1	90·1
Tolls	6,670	6,260	3·3	2·6
School fees	2,326	2,888	1·2	1·2
Fishery rents	3,012	3,659	1·5	1·6
Contribution from Provincial funds	836	1,764	·4	·7
Pound fund	4,986	4,702	2·4	2·0
Other items of receipts	12,516	4,141	6·1	1·8

15. *Expenditure.*—The total expenditure during the year was Rs. 2,08,471, which sum was distributed under the several grants as follows.

16. *Grant I, Public Works Department.*—The expenditure under this head was Rs. 1,36,943 against an estimate (including subsequent allotment) of Rs. 1,79,315 for the year and actuals of 2,20,453 in the previous year, or 76·3 per cent. and 62·1 per cent. respectively. It was 56·9 per cent. and 65·6 per cent. of the total receipts and expenditure against 71·1 per cent. and 72·7 per cent. in the previous year.

The chief items of expenditure under this grant were as follow :—

Items of expenditure.	Actuals of 1884-85.	Estimate for 1885-86.	Actuals of 1885-86.	Difference between columns 2 and 4.	Difference between columns 4 and 5.
1	2	3	4	5	6
	RS.	RS.	RS.	RS.	RS.
New Works—					
Communications	45,098	48,995	35,071	+ 10,027	+ 13,924
Civil buildings	13,955	11,143	4,852	+ 9,103	+ 6,291
Miscellaneous public improvements	6,616	6,082	5,809	+ 807	+ 273
Total	..	66,220	45,732	..	..
Repairs—					
Communications	97,621	78,768	58,671	+ 38,950	+ 20,097
Civil buildings	1,811	1,539	899	+ 912	+ 640
Miscellaneous public improvements	55	458	— 33	+ 88	+ 491
Total	..	80,765	59,537	..	..
Local Fund Engineering establishment charges including contingencies, &c.	30,215	29,060	28,438	+ 1,777	+ 622
Tools and plant	5,666	1,770	1,916	+ 3,750	— 146
Other items	19,417	1,500	1,320	+ 18,097	+ 180
Total	..	1,79,315	1,36,943	..	..

17. The short expenditure (Rs. 42,372), compared with the estimate, is accounted for by the Local Fund Engineer as being due to —

	Rs.
(1) Certain bills for works executed, but received too late by the Local Fund Engineer for scrutiny and payment before the end of the year, amounting to	4,724
(2) Certain dues on works completed or partly completed, but not billed for before the close of the year, amounting to	10,046
(3) Certain works the execution of which was postponed or stopped, amounting to	8,160
(4) Amount of allotments left unspent through other causes ..	19,165

The non-payment of bills presented for payment at the close of the year referred to in the first case might perhaps be avoided were the works measured up and billed for earlier. But the claims similarly left unpaid last year amounted to Rs. 22,000. There is here a great improvement.

18. The short expenditure, as compared with the actuals of the previous year, is due to larger allotments in that year, the total allotments under Grant I in 1884-85 being Rs. 2,90,944 against Rs. 1,79,315 during the year under report. This is because the large unexpended balances remaining from each of the previous years have now almost disappeared. The actual opening balance was Rs. 1,08,902 for 1883-84, Rs. 1,05,224 for 1884-85, but only Rs. 4,872 and 32,200 for 1885-86 and 1886-87. A sum of Rs. 18,760 was paid in 1884-85 as a contribution to Provincial funds for the famine debt, while nothing was paid in 1885-86, the debt having been fully liquidated now.

19. The following statement gives the percentage of expenditure on the several classes of works compared with the allotments, the total Local Fund receipts, and the total expenditure :—

Classes of works.	Percentage of expenditure compared with allotments.	Percentage of expenditure compared with total receipts.	Percentage of expenditure compared with total expenditure.
Communications	73·4	39·	44·9
Civil buildings	44·4	2·4	2·7
Miscellaneous public improvements	88·8	2·4	2·8
New works	69·	19·	22·
Repairs	73·7	24·7	28·5
Total of all Works ..	76·3	43·7	50·5

20. The following extracts from the Local Fund Engineer's report will show the condition of the roads generally :—

"Notwithstanding the reduction of allotments and the heavy flood expenses, the condition of the chief roads is much better, and a vast improvement has been made everywhere. Even in the Pólúr division, where the road is worn out, a considerable stride has been made, and next year when all the material is spread, fully three miles of reconstruction (10 inches metal) will have been completed. Elsewhere on this road, except in Gúdúr section where the overseer has neglected his work, good work has been done, and several miles of old bad road have been thickly metalled. I have shown that 10 miles of the Kistnapatam road have been reconstructed.

"The great need is money. If we could only get grants of Rs. 10 and 15,000 as we did for the Kistnapatam road, the roads would soon be restored to their normal dimensions. As it is, the amounts being small, we have to employ petty contractors, who give much trouble. It has to be borne in mind that fully half the money allotted annually is devoted to reconstructing roads which were either very badly constructed originally or were never completed. Many of the roads which I have metalled were originally so-called gravel roads which were almost impassable in the rainy season.

"The annual flood damages, caused mainly by defective irrigation works, about which I have often complained, are still a formidable item in the charges.

"The Swarnamukhi, Mannér, Polair and Múshi rivers still continue to be serious obstacles to the traffic. I intend to submit plans and estimates for iron girder bridges across the three latter, in order that they may be sanctioned before funds are available when the roads now under reconstruction are completed. It will be much cheaper in the end to build bridges than to go

on *patching* the present causeways which are unsuitable for deep rapid rivers. As to the former, I greatly regret that my portable tramway for crossing its sandy bed has not been adopted. It is worth a trial.

"Owing to want of funds the allotments of some roads were greatly reduced and were entirely withdrawn from others. A comparison of the allotments as compared with those in other districts, North Arcot and Chingleput for instance, will show the small cost of upkeep for the roads in this district.

"*Avenues.*—The plants are flourishing, and many of them are able to take care of themselves. Although there are now 12,774 trees planted, this is but a small quantity of the requirements. The District Forest officer has offered me almost an unlimited quantity of twelve-month casuarina plants, with which I intend to fill up the gaps."

The annexed statement exhibits the length of the main and the village roads constructed and maintained during the year :—

Number of miles of roads in the circle.		Number of miles of roads maintained.		Number of miles of roads constructed.		Number of miles of roads in progress.	
1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.	1884-85.	1885-86.
900½	934¼ + 53 1/10	876	612¼ + 16⅜	26	4 + 1 13/18	..	..
900½	987 7/20	876	628 17/20	26	5 13/16	..	..

I have here adopted the Local Fund Engineer's figures, though I do not quite understand the increase of nearly 87 miles in the length of the roads in the circle. I have called on the Local Fund Engineer to give particulars, and will forward them, if needful, on receipt.

The progress report (statement III) will furnish details of works executed during the year. It will be seen therefrom that the newly constructed mileage appertains to roads of importance previously existing, but which were found to be in such bad order as to require thorough reconstruction. These are therefore shown under new works.

21. The subjoined statement shows the land-cess collections of each taluk compared with the expenditure on communications and other items, viz., civil buildings and miscellaneous public improvements under Grant I :—

Names of taluks.	Amount of cess collected in 1885-86.	Amount of expenditure on communications.	Amount of expenditure on civil buildings and miscellaneous public improvements.	Total amount spent on works.	Percentage of column 2 to 3.	Percentage of column 2 to 4.	Percentage of column 2 to 5.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.			
Ongole	28,964	18,793	2,227	21,020	43·01	5·09	48·1
Zemindari	14,729 + 43,693						
Kandukúr	21,844	11,187	2,015	13,202	49·76	8·96	58·7
Zemindari	637 + 22,481						
Kávali	11,584	2,422	2,353	5,775	29·54	20·31	49·8
Kanigiri	4,462	434	686	1,120	4·79	7·57	12·3
Zemindari	4,594 + 9,056						
Udayagiri	4,615	1,106	524	1,630	12·009	5·69	17·7
Zemindari	4,594 + 9,209						
Atmakúr	16,563	3,289	3	3,292	19·85	..	19·8
Nellore	39,827	38,707	— 44	38,663	97·18	..	97·1
Gúdúr	22,108	13,827	3,352	17,179	37·53	9·09	46·6
Zemindari	14,729 + 36,837						
Rápúr	8,380	1,398	411	1,809	6·05	1·77	7·8
Zemindari	14,729 + 23,109						
Total ..	2,12,359	92,163 + *1,579 + 93,742	11,527	1,03,690	44·14	5·42	48·8

*This amount is not by mistake included in the Local Fund Engineer's road statement.

22. *Engineering Establishment Charges.*—The expenditure under this head was Rs. 28,439 against an allotment of Rs. 29,060 and the previous year's actuals of Rs. 30,215. The slight saving compared with the estimate is owing to certain arrears due to subordinates and to their absence on leave, &c.

The decrease, as compared with the actuals of the previous year, is due to certain reductions in the "Overseer" staff which has been throughout reorganised—*vide* Revenue Board's Proceedings, dated 13th May 1884, No. 1618.

The outlay on works being Rs. 1,05,269, the cost of establishment compared with this amount becomes 27 per cent. as against 18·3 per cent. in the previous year. This difference is owing to short allotment and expenditure during the year for want of funds. Under paragraph 4 of G.O., dated 11th June 1886, No. 667 L.F., passing the current year's budget, the Local Fund Engineer has been asked to report if further reductions cannot be made with a view to bring the percentage of the cost of establishment as near the normal figure as possible, considering the short allotments during the current year owing to a financial pressure which is not likely to improve for some years to come.

23. The only change in the establishment was caused by the sub-divisional officer, Ongole (A. Rungasawmy Mudaly), being called on to resign for misconduct. This officer was replaced by Mr. Arbuthnott, a former sub-divisional officer. The appointment of the first-grade overseer of the Nellore taluk, which had remained long vacant for want of a suitable subordinate, has since been filled up.

24. *Tools and Plant.*—The expenditure under this head was Rs. 1,916 against an estimate of Rs. 1,770 and actuals of Rs. 5,666 in the previous year. The expenditure, though exceeding the estimate by the small amount of Rs. 146, is far below the previous year's expenditure. It was 1·8 per cent. compared with the outlay on works as against 3·4 per cent. in the previous year and against the prescribed rate 1·5 per cent. (*vide* section 48 of the Local Fund Public Works Department Code.)

25. *Grant II, Education.*—The expenditure under this grant was Rs. 31,089 against an estimate of Rs. 38,659 (including subsequent allotment) for the year and the actuals of Rs. 37,130 in the previous year, or 80·4 and 83·7 per cent. respectively. The total assets of the year being Rs. 2,40,623 and the total expenditure Rs. 2,08,451, the expenditure under Grant II during the year was 12·9 and 14·9 per cent. of these items against 12 and 12·2 per cent. of the same in the previous year and 28·2 and 37 per cent. of the total General Fund receipts and expenditure of the year against 27·8 and 36·1 per cent. respectively in the preceding year.

26. The short expenditure as compared with the estimate is chiefly due to—

(1) The non-admission of stipendiary students into the Board's normal schools for some part of the year owing to the difficulty in procuring them.
(2) The absence of masters on leave, &c., which resulted in savings under "Salaries."
(3) The considerable savings under the provision for results grants, more than a third of the allotment having been left unspent at the end of the year.

Details of other minor differences will be given in their proper places (*vide* remarks in statement I-B).

The decrease as compared with the actuals of the previous year is mainly owing to—

(1) The abolition of some of the primary schools and the reduction in the status of some others owing to financial difficulties, which caused a considerable difference in the expenditure under "Salaries of Masters and Servants."
(2) The fall in the number of results grants schools.
(3) The non-contribution to Provincial Funds for "Services lent" under G.O., dated 8th May 1885, No. 129 L.F., which waives the claim of Government upon Local Funds for the pay of the Deputy Inspector of Schools, Kávali range.

(4) A smaller outlay on the purchase of books, as a large number of books purchased in the previous year remained unsold at the taluk book depôts.

The chief items of expenditure during the year were—

Particulars.	Actuals, 1884-85.	Budget and subsequent allotments, 1885-86.	Actuals, 1885-86.	Difference between columns 3 and 4.	Percentage of column 4 compared with the outlay under Grant II.
1	2	3	4	5	6
Inspection	2,210	2,305	2,124	+ 181	7
Local Fund training schools	4,161	6,044	4,623	+ 1,821	15
Do. schools, &c.	20,707	18,419	17,099	+ 1,360	55
Results grants	6,423	9,500	5,515	+ 3,985	17·7
Purchase of books	1,024	800	526	+ 274	1·6
Commission on sale of books	105	150	53	+ 97	·1
Contribution to Municipalities	1,000	1,350	1,016	+ 334	3·2
Do. to Provincial Funds for additional Deputy Inspectors.	1,500	..	133	— 133	·4
Miscellaneous	..	91	..	..	..

27. *Inspection.*—This consists of the "Inspecting Schoolmasters." There have been no changes in this establishment during the year, except that a temporary additional hand was entertained in the Nellore range for three months to collect schools for examination for results grants.

Frequent applications were received from the Deputy Inspectors that the number of inspecting schoolmasters might be raised, but the state of the District Board's finances forbad the entertainment of these proposals.

The subjoined statement shows the work done by these men during the year. The results appear certainly better than those of the previous year:—

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 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. Subbu Row, Náyudupet	1884-85	308	..	..	..	..	..	..	344	..
	1885-86	292	..	..	..	..	..	..	245	..
K. Gopaliah, Kandukúr	1884-85	320	234	13	16	99	1	116	214	1·9
	1885-86	337	281	13	13	116	3	132	257	1·9
C. Mulliah, Ongole	1884-85	212	80	..	6	63	40	109	230	2
	1885-86	254	72	..	4	91	..	95	289	3
S. Laxminarayanappa, Addanki.	1884-85	306	101	..	6	102	18	126	211	1·6
	1885-86	253	71	..	5	86	..	91	223	2·4

28. *Training Schools.*—The strength of the two schools of this description at Nellore and Kandukúr was 33 and 22 respectively during the year as against 25 and 28 in the previous year. The number that appeared for the Special Upper Primary examination was 25 and 18 respectively, while the number of passes secured in each case was 13 and 14 against 22 and 19 respectively in the previous year, or the success compared with the strength of the schools was 39·4 and 63·6 per cent. respectively, against 88 and 68 per cent. in the previous year.

The decrease in Nellore is partly attributable to changes in the teaching staff.

The annexed statement furnishes the statistics of the two normal schools:—

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.	Rs.	Rs.	Rs.	Rs. A. P.
Nellore ..	1884-85 ..	4	25	..	79	25	22	..	..	..	..	2,384	2,384	108 5 10
	1885-86 ..	4	25	8	71	25	13	432	120	..	552	2,319	1,767	135 14 9
Kandukúr ..	1884-85 ..	2	28	..	64	28	19	..	..	..	..	2,051	2,051	107 15 4
	1885-86 ..	2	22	4	33	18	14	296	52	..	348	2,119	1,771	126 9 1
Average for	1884-85 ..	..	..	..	..	..	..	..	..	..	..	..	..	108 2 7
	1885-86 ..	..	..	..	..	..	..	..	..	..	..	..	..	131 3 11

The strength of the practising department attached to the normal schools at Nellore and Kandukúr fell from 79 and 64 in 1884-85 to 71 and 33 respectively during the year.

This is accounted for as due to the enhanced rates of school fees levied under Government notification, dated 5th February 1884.

29. *Secondary or Middle Schools.*—There were 5 schools of this kind at Kávali, Buchireddipalem, Gúdúr, Venkatagiri and Kandukúr against 9 in the previous year, the 4 schools at Allúr, Náyudupet, Atmakúr and Kanigiri having been reduced to primary schools for want of funds and also because they were found not to work well.

The schools at Kandukúr and Venkatagiri are of the first grade with an upper fourth class. They are thus qualified to teach pupils for the Middle School Examination.

Six pupils appeared for the Middle School Examination from each of these two schools. Three passed from Kandukúr and 5 from Venkatagiri against 3 and 7 respectively in the previous year. Of the 12 students that appeared from the Board's middle schools, 8 passed as against 22 that appeared and 10 that passed in the previous year.

30. *Elementary Schools.*—These are of 3 classes, viz., the salary, the higher grade combined and the lower grade combined schools. The first of these are wholly maintained from Local funds by means of fixed salaries. The second class, viz., the higher grade combined schools, are maintained partly by fixed salaries and partly by results grants earned by them and by a portion of the school fee collections. These are allowed two masters. The third class or the lower grade combined schools are similarly maintained, but are allowed only one master each.

There were only 26 salary system schools during the year, although 27 were budgeted for, the school at Koratur having been reduced to the grade of a combined school in order to provide funds for reviving a similar school at Indukurpet.

There were 23 combined system schools as against 21 provided for in the budget, the increase being due to the conversion of the salary school at Koratur into a combined school and to the reopening of the school at Indukurpet.

Thus the number of elementary schools maintained during the year was 49.

The subjoined statement exhibits the strength, cost of maintenance, &c., of the secondary and elementary schools :—

Strength of schools.	Receipts		Cost of maintenance.	Average receipt per head of pupil per annum.	Average expenditure per head of pupil per annum.	Net average expenditure per head of pupil per month.
	From school fees.	From Provincial contribution.				
	Rs.	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1884-85 2,414	2,326	836	20,707	1 4 11	8 9 3	0 9 8
1885-86 1,866	2,714	745	16,927	1 13 3	9 1 2	0 9 7

31. *Result Grant Schools.*—The number of schools brought under examination for grant was 315 against 343 in the previous year, and the number of schools examined during the year was 272 against 266 in 1884-85. The amount of grant paid was Rs. 5,515 against an estimate of 9,500 and against actuals of Rs. 6,423 in 1884-85. The expenditure under this head was 58 per cent. of the estimate, which was raised by Government in their order, No. 129 L.F., dated 8th May 1885.

32. The following statement shows the percentage of schools and pupils to villages and to the population of the school-going age in the district. The age of the school-going population is taken to be between 5 and 15 as adopted in paragraph 676 of the last census report. The figures regarding the villages and the population are taken from the last census :—

Years.	No. of villages and towns in the circle.	Population of the school-going age.	No. of schools maintained or aided from Local Funds.	Percentage of schools to villages.	Strength of schools.	Percentage of the strength of schools to the school-going population.
1884-85	1,686	1,58,806	340	20·1	8,770	5·5
1885-86	1,686	1,58,806	328	19·4	8,691	4·5

The result of this statement points clearly to the backward state of education in the district.

The two following statements give classification of pupils according to nationality and occupation :—

	1885-86.	1884-85.
Classification according to Nationality—		
Christians	552	808
Hindus	7,461	7,204
Muhammadans	678	758
Total ..	8,691	8,770
Classification according to Occupation—		
Officials	225	283
Petty officials	942	872
Traders	2,119	2,283
Land-holders	3,514	3,344
Artisans	773	864
Coolies	877	817
Mendicants	139	164
Others	102	143
Total ..	8,691	8,770

So the annexed statement compares the pupils with the population of the school-going age of each nationality or religion :—

Years.	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
1885-86 ..	147,838	7,461	5·05	8,153	678	8·3	2,815	552	19·6
1884-85 ..	147,838	7,204	4·9	8,153	758	9·3	2,815	808	29·

There appears to have been a slight increase in the number of pupils attending schools among Hindus, while the number among Muhammadans and Christians fell, especially in the latter case. This is due to the introduction of the enhanced rates of school fees which has much told upon these two classes of people who are some of the poorest in the district.

33. *Grant III.*—The expenditure under this grant appertaining to medical, vaccination, sanitation, &c., was Rs. 35,942 during the year against an estimate (including subsequent allotments) of Rs. 40,466 for the year and the actuals of

Rs. 38,619 in the previous year, or 88·8 per cent. of the aggregate allotment against 68·7 per cent. in the previous year. It was 32·6 per cent. and 42·8 per cent. of the General Fund receipts and expenditure and 14·9 per cent. and 17·2 per cent. of the total Local Fund receipts (including balance) and expenditure respectively.

The following form the chief items of expenditure:—

Items.	Actuals of 1884-85.	Estimate of 1885-86, including subsequent allotments.	Actuals of 1885-86.	Difference between columns 3 and 4.	Percentage of column 4 compared with the total outlay.
1	2	3	4	5	6
	RS.	RS.	RS.		
Hospitals and Dispensaries establishment—					
Medical Subordinates	4,452	5,280	4,648	+ 632	12·9
Medicines and Surgical Instruments ..		1,500	953	+ 547	2·7
Medical School	3,652	2,650	2,404	+ 246	7
Midwives and Midwifery pupils	1,098	1,385	1,045	+ 340	2·9
Zillah Surgeon's establishment	..	800	895	— 95	2·5
Cholera charges	1,199	..	294	— 294	·8
Vaccination	10,855	9,300	9,211	+ 89	25·6
Sanitation	6,419	7,950	5,925	+ 2,025	16·5
Choultries	1,083	880	706	— 174	1·9
Bungalows	758	1,048	1,024	+ 24	2·8
Contributions	8,802	9,123	8,668	+ 455	23·9
Other items	301	550	169	+ 381	·5

The short expenditure as compared with the aggregate allotment is chiefly owing to—

(1) A portion of the provision for the purchase of medicines and surgical instruments having remained unspent during the year as medicines indented for so far back as May and December 1885 were not yet supplied.

(2) Savings under fixed charges (salaries, &c.) appertaining to medical and vaccination in consequence of leaves granted to subordinates and otherwise.

(3) The allotments for (1) improvements of water-supply and village sites, (2) scavengering establishment, and (3) other sanitary outlay, *i.e.*, the water-pandal, &c., charges not having been utilized to the full extent.

34. *Medical Subordinates.*—These are of two classes, viz., hospital assistants and medical practitioners, the former being taught in English and the latter in vernacular, the standard being one for both. The hospital assistants are, as far as they are available, placed in charge of dispensaries, while the practitioners are sent to practise in important localities with a stock of medicines supplied to them by the District Board. The former get Rs. 20 a-month and the latter Rs. 12, except while in charge of dispensaries when they receive Rs. 15.

There were 8 English and 10 vernacular hospital assistants during the year against 4 and 6 respectively in the previous year.

The number of dispensaries remained the same as in 1884-85, viz., 9 against 10 provided for in the budget. The dispensary at Podili and the practitioner's centres at the marginally-noted places were not opened for want of medicines, although these were indented for in May and December 1885. This has left 9 hospital assistants without work, and their services were utilized by deputing 6 of them on vaccine duty, while the other 3 were held in reserve at the civil dispensary, Nellore.

1. Náyudupet.
2. Darsi.
3. Kottapatam.
4. Pamoor.
5. Sríharikót (cusba).
6. Allúr.

35. The total expenditure under hospitals and dispensaries, including the cost of medicines, was Rs. 5,601 against an estimate of Rs. 6,780 for the year and the actuals of 4,452 in the previous year, or 82·6 per cent. of the estimate against 71·9 per cent. in the previous year.

The percentage of expenditure under this head during the year, as compared with the General Fund receipts and expenditure and the total Local Fund receipts and expenditure, was 5·1 and 6·7 and 2·3 and 2·7 per cent. respectively against 2·7 and 3·9 and 1·4 and 1·5 under these heads in the previous year.

The number of cases treated and cured at the several dispensaries during the year was 21,214 and 19,822 respectively against 17,358 and 15,293 in the previous year.

The cost per case treated and per case cured was Rs. 0-4-2 and Rs. 0-4-6 respectively against Rs. 0-3-9 and Rs. 0-4-4 in the previous year.

This increase in cost, notwithstanding the larger number of cases treated and cured during the year, is owing to the non-utilization of the services of 9 hospital assistants as has been observed in paragraph 34.

Eliminating therefore the cost of these men and taking into account the charges on account of those that actually worked as hospital assistants, the cost of dispensaries only amounts to Rs. 4,209, and the cost per case treated and cured is then Rs. 0-3-2 and Rs. 0-3-5 respectively.

The dispensaries at Gúdúr, Addanki, Udayagiri and Venkatagiri exhibit a marked decrease in the number of cases, while increases are perceptible in the case of those at Rápúr, Kanigiri, Kávali, Atmakúr and Kandukúr.

The slight decrease at Gúdúr may be accounted for as due to the temporary cessation of the State Railway works in the locality at the beginning of the year, while the fall at the other dispensaries is attributable to the change of hospital assistants through absence on leave or otherwise.

36. *Medical School.*—The school opened in 1885-86 with 8 pupils on the roll, 3 of them studying for the grade of English hospital assistants and 5 for that of practitioners. They should have appeared for their final examination during the year, but at the instance of the Zillah Surgeon, who recommended an additional year's tuition to the boys on account of their backwardness in their studies, it was decided to allow the class the benefit of another year's training. This measure was also advantageous from a financial point of view, inasmuch as there being no funds for new dispensaries these pupils, if allowed to appear and pass during the year, must have been kept in reserve, they being paid all the while the full salaries they would be entitled to in lieu of the small stipends they now receive at the school.

The Kistna District Board have lately applied for the services of two hospital assistants and were told that the District Board here would be prepared to spare them provided the cost of their tuition as well as the amount paid to them under stipends while at the school were refunded by the Kistna Board. No reply has been received to this communication.

37. *Midwives.*—There were 16 midwives at work during the year at a cost of Rs. 1,045 against 18 in the previous year, 2 having been removed for bad work and misconduct. The number of labor cases attended by them were 655 against 600 in the previous year. The results though comparatively better are still poor. The number of births during the year being 32,520, the percentage of cases attended was 2 only. The midwives are generally of low caste and are certainly not popular. The cost per case was Rs. 1-9-6 against Rs. 1-13-3 in 1884-85.

38. *Cholera*—made its appearance during the year in the northern part of the district, and a sum of Rs. 294 was spent in dieting the cholera patients and in the purchase of medicines and disinfectants.

39. *Vaccination.*—The expenditure under this head during the year was Rs. 9,211 against an estimate of Rs. 9,300 and actuals of Rs. 10,855. The difference as compared with the actuals of 1884-85 is due to the reduction in the number of vaccinators from 37 to 29 during the year under report. The expenditure was 8·4 per cent. and 11 per cent. of the General Fund receipts and expenditure and 3·8 and 4·4 per cent. of the total Local Fund receipts and expenditure against 8, 10·5, 3·5 and 3·6 per cent. of these items respectively in the previous year.

There has been no change in the inspecting staff, but the number of vaccinators has been reduced to 29 from 37 in the previous year—*vide* paragraph 86 of last year's report.

The following statement furnishes particulars of the work turned out by the vaccine staff of the district:—

Years.	Total cost of the department.	Number of cases vaccinated.	Number of successful cases.	Percentage of column 4 to 3.	Average cost per successful case.
1	2	3	4	5	6
	RS.				RS. A. P.
1884-85	10,855	33,747	31,449	93	0 5 6
1885-86	9,211	28,673	27,195	94·8	0 5 5

The decrease in the number of cases vaccinated is due to the reduction in the number of the vaccine staff as has been noticed above. The cost per case is high, as compared with the average cost for the Presidency, which was Rs. 0-3-9 in 1883-84. This is owing to the backward state of vaccination in the district.

40. *Sanitation.*—This covers the following heads of expenditure :—

Conservancy establishments; improvements of village sites and water-supply; sanitary arrangements at fairs and festivals; maintenance of water-pandals; reserve.

The allotment provided for in the budget was Rs. 11,300, but a sum of Rs. 3,350 (Rs. 850 from the conservancy establishment and 2,500 from the allotment for the improvement of village site and water-supply) was subsequently surrendered to grant I to meet the cost of incomplete works—*vide* G.O., dated 21st August 1885, No. 643. The allotment for the year was therefore Rs. 7,950. The expenditure was 5,925, or 74·5 per cent. of the allotment against 34·4 per cent. in the previous year, or 5·4 and 7 per cent. of the General Fund receipts and expenditure against 4·7 and 6·2 per cent. in the previous year and 2·5 and 2·8 per cent. of the total Local Fund receipts and expenditure against 2 and 2·1 per cent. in 1884-85.

Scavengering establishments were maintained in 24 villages at a total cost of Rs. 3,125.

A sum of Rs. 467 has been spent in the improvement of water-supply and village sites, *i.e.*, in repairing fresh-water wells and ponds, erecting parapet walls round them, &c., and removing prickly-pear. The allotment of Rs. 1,000 under this head, though small, was not fully utilized in spite of the numerous wants of the circle.

Rupees 165 were spent in carrying out sanitary arrangements at fairs and festivals in the places noted in the margin. This expenditure includes the cost of the extra temporary scavengering establishments maintained during the festivals and the erection of temporary sheds to be used as water-pandals and latrines.

Venkatagiri.	Annasamudrumpet.
Jonnavudu.	Penchalakonda.
Bitragunta.	

One hundred and twenty-one water-pandals were maintained during the year in the different taluks as per margin at a total cost of Rs. 2,168 for the four months which form the hottest part of the year. Each of these institutions is allowed a Brahmin servant, or where such is not available, a Sudra servant, at a monthly pay not exceeding Rs. 5 with a contingent allowance of Annas 4 a month.

Names of taluks or divisions.	No. of water-pandals, maintained.
Gúdúr	4
Rápúr	10
Nellore	14
Atmakúr	8
Kávali	12
Udayagiri	11
Kandukúr	4
Kanigiri	14
Ongole	9
Sulurpet	4
Venkatagiri	6
Addanki	5
Podili	14
Darsi	6
Total ..	121

41. *Charitable Institutions, Chuttrams and Bungalows.*—Seven choultries and 12 bungalows were maintained during the year at a cost of Rs. 737 and 1,493 respectively. Of these sums, Rs. 31 and 469 were for the repairs of the buildings. The receipts being Rs. 771, the net cost under this head was (taking the choultries and bungalows together) Rs. 1,459, or 1·3 and 1·7 per cent. of the General Fund receipts and expenditure (·6 per cent. and ·7 per cent. of the total Local Fund receipts and expenditure). The subjoined statement will furnish particulars regarding the maintenance and the utility of the bungalows. Similar information regarding the chuttrams is not available, as no record of the travellers visiting them is kept :—

Number of Bungalows.	Receipts.		Charges.		Net cost.	Number of travellers halted.	Average cost per traveller.
	Fees from travellers.	Endowments.	Public Works Department.	Estimate cost.			
	RS.	RS.	RS.	RS.	RS.		RS. A. P.
Twelve	688	..	469	1,024	805	492	1 10 2

The annexed statement gives the receipts and charges on account of the choultries and bungalows :—

Number.	Receipts.		Total.	Charges.		Total.	Net cost.
	Fees.	Endowments.		Public Works Department.	Estimate cost.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Twelve bungalows ..	688	..	688	469	1,024	1,493	805
Eight choultries ..	3	80	83	31	706	737	654
Total ..	691	80	771	500	1,730	2,230	1,459

42. *Grant IV, Administration.*—The expenditure under this grant was Rs. 4,477 against an estimate of Rs. 6,590 and actuals of Rs. 6,968 in the previous year. The decrease is due to the non-adjustment before the close of the official year of Rs. 2,060 on account of the proportionate cost of the controlling establishment at the Presidency.

In his No. L.F.I.A.-263, dated 13th July 1886, the Accountant-General has requested the adjustment of Rs. 1,407-14-8 on account of the cost of the establishment at the Presidency appertaining to the past official year, and taking this amount into account with the expenditure during the year under report, it will amount to Rs. 5,885, or 2·4 and 2·8 of the total Local Fund receipts and expenditure.

There were no changes in the establishments, except that the auditor, who had been working under the orders of the President in 1884-85, was transferred to the Collector's establishment to work under the supervision of the Treasury Deputy Collector—*vide* G.O., dated 10th March 1885, No. 514. An individual who had been working in the Account department of the Collector's office was transferred to the District Board's office for the scrutiny and passing of bills, which work has recently devolved upon the President, *vide* G.O., dated 19th October 1885, Mis. No. 895 L.F.

43. Twenty-four members, of whom 6 were officials and 18 non-officials, constituted the District Board during the year. The number of meetings held during the year was 8 against 15 in the previous year (10 general and 5 special).

The average attendance of official members was 2·6 and that of non-officials was 2·4 against 4·3 and 3 respectively in the previous year. The average attendance of the members generally was 2·5. The average number of members present at each meeting was 7·5.

44. The following explanations furnish details of the miscellaneous items under expenditure :—

	RS.	A.	P.
Grant II, Education—			
(*b*) (4) Miscellaneous	675	2	6
(*c*) (3) do.	1,892	0	0
Grant IV, General Administration—			
(*h*) Miscellaneous	287	10	2

The first item forms the expenditure on the purchase of maps and books, the payment of house-rent and other contingencies, such as stationery, &c., in the case of the normal schools.

The second item comprises the same charges incurred in the case of the salary schools (secondary and primary).

The last item represents the expenditure incurred in purchasing furniture for the use of the District Board's office and the Local Fund Account department attached to the Treasury Deputy Collector's office, books and periodicals for the Board's office, cart or cooly hire paid in the conveyance of furniture and books, &c., and comprises all the charges other than postal, printing and stationery.

The total expenditure under all the four grants was Rs. 2,08,472 against an aggregate allotment of Rs. 2,65,030 and the actual assets of Rs. 2,40,623, or 78·6 and 86·6 respectively against 76 and 97·8 per cent. in the previous year, and the two accompanying statements will show its utilization under the various heads classed under the Road and the General Fund. The book balances of Rs. 32,849 under General Fund and *minus* Rs. 27,977 under Road Fund are adopted for the purposes of the statement, although the real or the available balance was only Rs. 4,872. This is with a view to show the actual transactions under the two funds separately.

Road Fund Transactions.

Receipts.	Amount.	Items of Expenditure.	Amount.	Percentage of expenditure compared with receipts.
	RS.		RS.	
Balance	—27,977	New Works, Communication ..	35,071	26·8
		Repairs do. ..	58,671	44.9
Receipts	1,58,663	Local Fund Engineering establishment charges	25,290	19·3
		Charges under Grant IV ..	3,013	2·3
		Tools and Plant	1,734	1·3
		Other items	747	·06
		Total Expenditure ..	1,24,526	
		Balance ..	6,160	
Total ..	1,30,686	Total ..	1,30,686	

General Fund Transactions.

Items of Receipts.	Amount.	Items of Expenditure.	Amount.	Percentage of expenditure compared with the receipts.
	RS.		RS.	
Balance	32,849	New Works—		
One-third of land cess.	70,789	Civil buildings	4,853	4·4
School fees	2,888	Miscellaneous public improvements.	5,819	5·3
Sale - proceeds of books.	485	Repairs—		
Endowments ..	154	Civil buildings	899	·8
Interest on arrears of revenue.	2	Miscellaneous public improvements.	116	·1
Choultry rents ..	83	Local Fund Engineering establishment charges.	3,148	2·9
Bungalow rents ..	688	Tools and plant	182	·2
Fees and fines (Police Act).	135	Other items, Grant I ..	413	·4

General Fund Transactions—continued.

Item of Receipts.	Amount.	Items of Expenditure.	Amount.		Percentage of expenditure compared with the receipts.	
	RS.		RS.			
Savings and refunds.	10	Education—				
Sale of avenue clippings.	117	Inspection	2,124		1·9	
		Local Fund schools	21,722	31,089	19·8	28·31
Contribution from Provincial for education.	1,764	Results grant	5,515		5·01	
		Other items	1,728		1·6	
		Vaccination		9,211		8·4
		Hospitals and Dispensaries, including contribution to Municipalities, &c.		19,076		17·3
		Choultries and bungalows ..		1,730		1·6
		Sanitation—				
		Improvement of water-supply and village site.	467			
		Conservancy	3,125	5,925		5·4
		Other sanitary outlay ..	2,333			
		Charges under Grant IV ..		1,464		1·3
		Total Charges ..		83,925		..
		Balance ..		26,041		23·7
Total ..	1,09,966	Total ..		1,09,966		100

The following statement compares the expenditure under the several grants and their sub-heads with the corresponding allotments and the total receipts and expenditure :—

Grants with their sub-heads.	Amount of allotments including subsequent sanctions.	Amount of expenditure.	Percentage of expenditure compared with allotment.	Percentage of expenditure compared with total receipts.	Percentage of expenditure compared with total outlay.
	RS.	RS.			
Grant I—					
New Works—					
Communications	48,995	35,071	71·6	14·6	16·8
Civil buildings	11,143	4,852	43·5	2·01	2·3
Miscellaneous public improvements	6,082	5,809	95·5	2·4	2·8
Repairs—					
Communications	78,768	58,671	74·5	24·4	28·1
Civil buildings	1,539	899	58·4	·37	·4
Miscellaneous public improvements	458	— 33	..	..	..
Local Fund Engineering establishment charges ..	29,060	28,438	97·8	11·8	13·6
Tools and plant	1,770	1,916	108·2	·8	·9
Other items	1,500	1,320	88	·6	·7
Total ..	1,79,315	1,36,943	76·3	56·9	65·6
Grant II—					
Education	38,659	31,089	80·4	12·9	15·
Grant III—					
Medical, &c.	21,388	19,076	89·2	7·9	9·1
Vaccination	9,300	9,211	99·	3·8	4·4
Sanitation	7,850	5,925	75·5	2·4	2·8
Choultries and bungalows	1,928	1,730	89·7	·7	·8
Total ..	40,466	35,942	88·8	14·9	17·2
Grant IV—					
Administration—					
Local Fund Board's office	1,250	1,246	99·7	·5	·6
Presidency establishment	2,060	..	..	..	..
Audit	1,020	961	94·2	·4	·5
Establishment, Collector's offices	660	660	100	·2	·3
Other items	1,600	1,610	100	·7	·8
Total ..	6,590	4,477	67·9	1·8	2·2
Grand Total ..	2,65,030	2,08,451	78·7	86·6	100·

The following is the results of the comparison referred to in the preceding paragraph compared with the figures of the previous year :—

Grants.	Percentage of expenditure compared with allotment.	Percentage of expenditure compared with the total receipts.	Percentage of expenditure compared with the total expenditure.
Grant I .. { 1884-85	75·7	71·1	72·7
{ 1885-86	76·3	56·9	65·6
Grant II .. { 1884-85	83·3	12·	12·3
{ 1885-86	80·4	12·9	15·
Grant III .. { 1884-85	68·7	12·5	12·7
{ 1885-86	88·8	14·9	17·2
Grant IV .. { 1884-85	96·4	2·2	2·3
{ 1885-86	67·9	1·8	2·2

The closing balance of the year was Rs. 32,152 against an estimate of Rs. 2,620 and actuals of Rs. 4,872 in the previous year.

This report will be laid before the next meeting of the District Board and their resolution on the subject forwarded to Government. It seems unnecessary to delay it for the purpose. All that the rules require is that the District Board should be given an opportunity of modifying it, if they see fit to do so (rule 91). It would have been submitted before had all the necessary information been received in time.

ORDER—dated 12th November 1886, No. 1522 L.F., Financial.

The receipts and charges of the District Board of Nellore for 1885-86 are compared below with the estimate of the year and the actuals of 1884-85 :—

RECEIPTS.

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	RS.	RS.	RS.
Balance	1,04,933	27,520	4,829
1. Rates and Taxes—			
Cess on Land	1,74,347	2,20,000	2,12,366
Tolls	6,994	8,100	6,260
2. Education—			
School Fees	2,326	2,200	2,888
Other Items	814	1,000	486
3. Medical—			
Other Items	..	..	154
4. Interest—			
On Arrears of Revenue ..	34	10	8
5. Miscellaneous—			
Choultry Rents	59	..	83
Other Items	3,976	1,800	4,651
6. Public Works Receipts	1,895	600	2,417
7. Contribution from Provincial Funds—			
Education	836	2,410	1,764
8. Contribution from Special Funds—			
Pound Fund	4,986	4,000	4,702
9. Miscellaneous Debt Accounts ..	11,564	..	..
Grand Total ..	3,12,764	2,67,640	2,40,608

CHARGES.

GRANT I—			
New Works—			
Communications	45,098	48,995	35,071
Buildings	13,955	11,143	4,852
Miscellaneous Public Improvements	6,616	6,082	5,809

CHARGES—*continued.*

	Actuals, 1884-85.	Estimate, 1885-86.	Actuals, 1885-86.
	RS.	RS.	RS.
Repairs—			
Communications	97,621	78,768	58,671
Buildings	1,811	1,539	899
Miscellaneous Public Improvements	55	458	— 33
Engineering Establishment ..	32,460	29,060	28,438
Tolls and Ferries	233	..	..
Tools and Plant	5,666	1,770	1,916
Contributions	18,757	1,500	199
Miscellaneous	427	..	1,121
GRANT II—			
Inspection	2,210	2,305	2,124
Training Schools	4,161	6,044	4,623
Local Fund Schools	20,707	18,419	17,099
Results Grants	6,423	9,500	5,515
Contributions	2,500	1,350	1,149
Miscellaneous	1,128	1,041	579
GRANT III—			
Hospitals and Dispensaries ..	9,412	10,115	9,286
Vaccination	10,855	9,300	9,211
Sanitation	6,419	7,950	5,925
Choultries	1,083	880	706
Travellers' Bungalows ..	758	1,048	1,024
Contributions	10,092	10,973	9,790
Miscellaneous	..	200	..
GRANT IV—			
Establishment, including Contingencies, Refunds, &c. ..	6,921	6,590	5,885
Miscellaneous Debt Accounts ..	2,567	..	..
Total Expenditure ..	3,07,935	2,65,030	2,09,859
Balance ..	4,829	2,610	30,749
Grand Total ..	3,12,764	2,67,640	2,40,608

2. The opening balance adopted by the President erroneously includes debt heads amounting to Rs. 43. In Statement I-A, the actual collections from tolls in 1884-85 are given as Rs. 6,670 instead of Rs. 6,994. The sale-proceeds of dried avenue trees (Rs. 32-6-11) should have been included under "Receipts from avenues" and not under "Public Works—Miscellaneous." The sum of Rs. 8,750 paid by the Buckingham Memorial Committee in 1884-85 for the construction of two choultries by the Local Fund Public Works Department is shown as a contribution from private individuals under Education, instead of as a debt head as required in paragraph 3 of G.O., 21st September 1885, No. 756 L.F. In Statement I-B, the cost of medicines, &c., obtained from the medical stores, should be exhibited as a contribution to provincial services, and not as a contribution to private individuals. The cost of the controlling establishments at the Presidency as communicated by the Accountant-General, viz., Rs. 1,407-14-8, should have been shown under Grant IV. The following items are omitted in column 2 of Statements I-A and I-B :—

Statement I-A.

	RS.
Debt heads	2,814

Statement I-B.

Grant I—	
(*e*) (1) Public Works Department supervision	2,245
Grant IV—	
(*e*) Superannuation and retired allowances	53
Miscellaneous debt heads	2,567

The necessary corrections have now been made in the foregoing abstract.

3. In Statement I-B, a sum of Rs. 162 is shown as a contribution to Provincial funds under Grant I. The nature of this contribution should be explained. The President should explain the circumstances under which the Post office building at Nandavaram was repaired by the District Board at a cost of Rs. 139-15-10, as shown in Statement III. In Statement IV-B, the length in miles of road avenues is not given—an omission which should be supplied. In paragraph 6 of the report, it is stated that there was a large deficit of Rs. 56,920 in the receipts, and a decrease of Rs. 34,272 in the expenditure of 1884-85, as compared with the estimate, and in paragraph 8 the decrease under Tolls is given as Rs. 2,000; but it is not clear how these figures have been arrived at. The President will explain this. The number of meetings held and the average attendance of each class of members should have been given in Statement XVI.

4. The following discrepancies should be explained:—

(1) In Statement I-A, the sundry receipts under "5, Miscellaneous," are given as Rs. 41, but according to the details in paragraph 13 of the report, they amounted to Rs. 9-3-7.

(2) In the above statement the income under Land-cess is given as Rs. 2,12,366, whereas according to Statement VII, it was Rs. 2,12,359.

(3) The Provincial grant for education is given as Rs. 1,764 in Statement I-A, and as Rs. 1,473 in Statement IX.

(4) In Statement IX, the receipts of the two normal schools at Nellore and Kandukúr from fees are given as Rs. 153 and Rs. 22; but in the statement annexed to paragraph 28 of the report, they are shown as Rs. 120 and Rs. 52 respectively.

(5) The result grants paid to the teachers of the combined system schools are given as Rs. 648-11-10 in Statement IX, and as Rs. 731 in Statement I-B.

(6) In Statement IX, the amount of school-fees paid to the teachers of the combined system schools is given as Rs. 99-6-6; but this does not appear in Statement I-B.

(7) From Statement IX, it would appear that the contingent and miscellaneous charges of Local Fund secondary and elementary schools amounted to Rs. 1,702; but in Statement I-B, they are given as Rs. 1,892.

(8) From Statement XI, it would appear that the establishment and contingent charges of travellers' bungalows amounted to Rs. 879-10-7, whereas in Statement I-B, they are given as Rs. 1,024.

(9) In Statement XIII, the total cost of vaccination is given as Rs. 9,019-2-8, whereas according to Statement I-B and paragraph 39 of the report, it was Rs. 9,211.

5. The President should expedite the submission of Statement XIV and the District Medical and Sanitary officer's report, which ought to have accompanied the report under review.

(True Extract.)

H. E. STOKES,
Ag. Chief Secretary.

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

Exd A. Raitt.

No. 3172 W dated 18th Dec.r 86

Communicated to the S. E. II circle for information.

(sd) J. O. H.

W.

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Govt. of {1886} Madras

FINANCIAL.

Issued

Recd. Encl.

G.O., 12th Nov. 1886, No. 1522 L.F.

No 3172 W dated 18th Dec.r 86

NOVEMBER.

Local Fund Report.

Reviewing the — of the Nellore district for 1885-86.

S. E. II circle
Exr. P. W. Accts.

With order