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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

REV DEPARTMENT

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B.R.G

Local Funds—Reports.

No. 62. *Read the following Proceedings of the Board of Revenue, dated* 31*st May* 1876, *No.* 1426 :—

Read letter from the President of the Local Fund Board, Nellore Circle, dated 6th October 1875, No. 1166.

The Local Fund Report of the Nellore Circle for 1874-75 will be submitted for the information of Government.

2. The following abstract statement shows the receipts and charges of the year compared with those of the previous year :—

Receipts.	1873-74.	1874-75.	Expenditure.	1873-74.	1874-75.
	Rs.	Rs.	*New Works.*	Rs.	Rs.
1. Balance	50,792	33,110			
2. Provincial Grant for Roads.	38,280	48,280	1. Communications.. By P.W.D...	93,615	68,094
3. Do. for Schools.	5,630	3,250			
4. Surplus Pound Fund	10,000	5,000	2. Educational ... { By P.W.D.	839	517
5. Fishery Rents	1,557	1,412	{ By Other Agency...	1,298	541
6. Miscellaneous	...	40	3. Sanitary and Miscellaneous—		
7. Road Cess under Act III of 1866	357	57	Public Works Department ...	12,122	9,974
8. Land-cess under Act IV of 1871	1,96,143	1,91,362	*Repairs.*		
9. Tolls	3,668	9,344	4. Communications... { By P.W.D.	79,921	1,01,253
10. House-tax	2,066	58	{ By Other Agency...	12	...
11. Fees in Schools	423	1,018	5. Educational ... { By P.W.D.	489	263
12. Contributions from other Circles	...	800	{ By Other Agency...	52	280
13. Educational Donations ...	447	1	6. Sanitary and Miscellaneous ... ... { By P.W.D.	1,610	894
14. Sale Proceeds of Books ...	585	962	{ By Other Agency...	2,594	132
15. Discount received for Books purchased...	61	...	7. Public Works Department Supervision	43,329	43,221
16. Fees from Bungalows ...	1,184	1,147	8. Petty Establishment	6,457	
17. Sale Proceeds of Bungalow Furniture and Sale of Materials	490	41	9. Charges in connection with Tolls and Ferries	18	963
18. Contribution from Private Individuals	250	...	10. Tools and Plant...	4,481	1,233
19. Public Works Receipts ...	19,187	273	11. Fines and Refunds	18,812	27
20. Refund of Expenditure ...	3,792	1,399			
21. Miscellaneous	896	2,237	Total Grant I ...	2,65,649	2,27,402
22. Advances Recoverable ...	121	1,193			
			12. Inspection	4,650	2,193
			13. Local Fund Schools	11,783	12,316
			14. Purchase of Books	1,961	1,443
			15. Commission on sale of Books...	...	64
			16. Results Grants	3,052	4,450
			17. Contribution to Nellore Municipality	1,000	1,000
			Total Grant II ...	22,446	21,466
			18. Hospitals and Dispensaries ...	1,106	1,095
			19. Vaccination	2,385	4,794
			20. Sanitation	3,353	4,880
			21. Travellers' Bungalows	1,945	1,279
			22. Contributions	1,710	4,583
			Total Grant III ...	10,099	16,636
			23. Establishment at the Presidency, &c.	3,478	3,062
			24. Road Cess Refunds	...	219
			Total Grant IV ...	3,478	3,281
			25. Miscellaneous Debt Account ...	247	1,182
			Total Expenditure ...	3,02,819	2,69,917
			Balance ...	33,110	31,067
Grand Total ...	3,35,929	3,00,984	Grand Total ..	3,35,929	3,00,984

3. RECEIPTS.—The assets of the year including an opening balance of Rupees 33,110 were Rupees 3,00,984 and not Rupees 3,12,077 as stated by the President. The difference, Rupees 11,093, is the result of the erroneous entry in the statement of receipts of the additional appropriation from the General Fund to the Road Fund. The statement of receipts is intended to show the entire Local Fund receipts under all heads, *i.e.*, the Road, Endowment, and General Funds. It is obvious that no transfer of funds from one minor fund to another can have the effect of enhancing the total receipts.

4. The actual receipts during the year were Rupees 2,67,874, or Rs. 17,263 less than in 1873-74.

5. The Provincial grant for Roads is composed of Rupees 38,280, the ordinary grant for the Circle, and of Rupees 10,000 sanctioned in G.O., Financial Department, dated 18th April 1874, No. 611, for the salt road from Koppolu to Biramgunta.

6. The decrease in the Provincial grant for Schools was due to the discontinuance of the grant sanctioned in G.O., dated 11th July 1873, No. 971.

7. The receipts from the Surplus Pound Fund were Rupees 5,000 less than in 1873-74, but they exactly amounted to the estimate for the year.

8. The Land-cess collections under Act IV of 1871 amounted to Rupees 1,91,362 against Rupees 1,96,143 in 1873-74. This falling off in the receipts is attributed to the remissions on account of the late floods in the district. The Board do not understand this. As a general rule, remissions of Land Revenue on account of bad season do not carry with them remissions of Land-cess. No separate application seems to have been submitted to the Board regarding the remission of Land-cess. The President is requested to report on this point.

9. The receipts from Tolls show an increase of Rupees 5,676 over the collections in 1873-74. This large increase is due to the collection of tolls at the two additional toll-gates sanctioned in G.O., Financial Department, dated 16th December 1873, No. 1824, throughout the year, while in 1873-74 the receipts were for a few months only.

10. The amount shown under House-tax is the collection of old arrears due for past years.

11. The school fees amounted to Rupees 1,016 against Rupees 423 in 1873-74. This increase is owing to a larger attendance in the schools and to the levy throughout the year of school fees at 1 Anna a month on children of parents who do not pay Land-cess for vernacular education and of 4 Annas on all children for instruction in English.

12. The sum of Rupees 800 shown under Contribution is the amount paid by the Guntoor Circle in pursuance of G.O., dated 25th June 1873, No. 886, for the maintenance of the Inkole and Chinna Ganjam road lying within the limits of the Nellore Circle, but benefiting only the former Circle.

Proceedings of the Madras Government, Financial Department,
7th November 1876. *No.* 1988.

13. EXPENDITURE, GRANT I, PUBLIC WORKS.—The total allotment sanctioned for Public Works was Rupees 1,92,086 made up as follows:—

			Rs.	
		New Works.		
Communications ...	Public Works Department		64,809	
	Other Agency		1,981	
Educational	Public Works Department		2,562	
	Other Agency		912	
Sanitary and Miscellaneous.	Public Works Department		17,894	
	Other Agency		1,642	
				89,800
		Repairs.		
Communications ...	Public Works Department		95,064	
Educational	Do.		252	
	Other Agency		1,470	
Sanitary and Miscellaneous.	Public Works Department		1,342	
	Other Agency		4,158	
				1,02,286
		Total ...		1,92,086

This does not include the sum of Rupees 10,000 allotted from Provincial Funds for the salt road from Koppolu to Biramgunta which has been omitted because the expenditure therefrom has not been debited to Local Funds.

14. The actual expenditure was as follows:—

		New Works.	President.	Accountant-General and Examiner of P.W. Accounts.
			Rs.	Rs.
Communications	Public Works Dept. ...		68,094	60,751
Educational	Do. ...		517	.....
	Other Agency		541	541
Sanitary and Miscellaneous.	Public Works Dept. ...		9,974	9,982
		Total ...	79,126	71,274
		Repairs.		
Communications	Public Works Dept. ...		1,01,258	1,01,258
Educational	Do. ...		263	.....
	Other Agency		280	280
Sanitary and Miscellaneous.	Public Works Dept. ...		894	894
	Other Agency		132	132
		Total ...	1,02,827	1,02,564
		Grand Total ...	1,81,953	1,73,838

15. The expenditure given by the Accountant-General agrees with that communicated by the Examiner of Public Works Accounts under all heads, but differs from that given by the President in the case of the 1st, 2nd, 4th, and 6th

items. The difference in the 1st item is Rupees 7,343 which is the expenditure incurred on the salt road from Koppalu to Biramgunta up to August 1874. The Examiner in his remarks appended to the report explains that this expenditure was transferred from Local Funds to Provincial Funds with reference to the allotment made for the work from the latter funds in G.O., Financial Department, dated 18th April 1874, No. 611. It is observed that in their Order, Financial Department, dated 9th December 1873, No. 1756, Government declined to withdraw the road in question from the scheme of works to be executed or maintained out of Local Funds, and directed that provision for it be made in the Local Fund Budget for 1874-75, but subsequently, on reconsideration, a special grant of Rupees 10,000 was given from Provincial Funds evidently as a grant-in-aid to Local Funds. At all events the special grant having been credited to Local Funds, the expenditure therefrom must be debited to those funds. The Examiner is requested to report on this point.

16. The differences in the 2nd, 4th, and 6th items are due to erroneous debits by the Examiner which will be adjusted in the Accounts of 1875-76.

17. According to the Examiner, the total expenditure was Rupees 1,73,838, which is 90·5 per cent. of the total allotment. Under New Works, 79·36 per cent. of the allotment was expended, and under Repairs 100·27 per cent. The results are satisfactory and show a marked improvement over those of the previous year.

18. The cost of supervision by the Public Works Department was Rupees 43,221, which is exactly 25 per cent. of the expenditure by that department as given by the Examiner and Accountant-General.

19. The charges in connection with Tolls and Ferries were as follows:—

President.	Accountant-General.	Examiner.
RS.	RS.	RS.
889	956	937

20. The expenditure originally shown in the President's accounts was Rs. 968. This has been altered to Rupees 889 with reference to his letter, dated 9th December 1875, No. 1280, communicating the alterations made by the Accountant-General in his audit of the accounts. The Examiner's debit including Rupees 46 spent on repairs of Toll and Ferry works was Rupees 937, or Rupees 19 less than the Accountant-General's debit. The latter officer is requested to explain the cause of this difference.

Board's Proceedings, dated 28th January 1876, Miscellaneous No. 856.

21. The total number of miles of road in the Circle was 721, of which 599 miles were maintained in good order, 13½ miles of new roads were completed during the year, and 30¾ miles were in progress. Five School-houses were constructed and thirteen were repaired or improved; one Choultry was completed and four more were in progress; two Musaferkhanas were completed and three were in progress; six Travellers' bungalows were repaired or improved. The general progress of road extension in the district has been on the whole satisfactory.

22. The following were some of the principal new Road works in progress during the year:—

Proceedings of the Madras Government, Financial Department,
7th November 1876. *No.* 1988.

Works.	Amount of Estimate.	Expenditure in the year.	Total Expenditure.
	RS.	RS.	RS.
1. The Great Northern Road No. 1 from Madras to Bengal frontier	2,42,120	25,194	1,87,208
2. Road from Wootanoliem on Sea Coast *viâ* Singarayakonda to junction with Kottapatam and Cumbum Road near Vemalapaud Pass	21,900	1,083	22,146
3. Road from Kaligiri to Udayagiri	30,450	1,011	29,438
4. Completing the construction of the road from Nellore to Cuddapah which includes the Dornal Ghaut	13,200	4,301	11,301
5. Road from Kistnapatam to Great Northern Road, a portion from Kistnapatam to Survipully	56,240	4,130	29,228
6. Road from Nellore to Babu Row's Chuttrum	15,500	1,000	7,592
7. Do. from do. to Kodur	49,200	3,500	25,695
8. Do. from do. to Mypaud	44,400	4,483	25,990
9. Salt Road from Koppolu to Venayagum Nutta near Biramgunta	29,800	7,343	15,343

23. Omitting Rupees 11,093, the appropriation to the Road Fund which the President shows under Grant I, the total expenditure under the grant was Rupees 2,27,402 according to the President and Rupees 2,19,285 according to the Accountant-General.

24. Grant II, Education.—The cost of Educational Inspection was Rupees 2,103. The inspecting staff consisted of five Inspecting Schoolmasters, one on Rupees 30 and four on Rupees 25 a-month against four employed in the previous year. The total number of villages visited by them was 346, and the number of schools prepared by them for inspection was 535.

25. The total charge on account of Local Fund Schools, of which thirty-six were maintained against thirty-four in the previous year, was Rupees 12,316 as detailed below:—

	RS.
1. Salaries of Masters	10,021
2. Servants	291
3. Miscellaneous	2,004
Total	12,316

The attendance of pupils at the schools should have been stated.

26. The 3rd item includes Rupees 474 spent in connection with the Educational Durbar or general examination for which boys from several schools were brought together at Nellore. Rupees 4,450 were paid in Results Grants for 192 schools.

27. The expenditure under Grant II was Rupees 21,466.

28. Grant III, Sanitation, &c.—Rupees 1,095 were spent on account of the Ongole Dispensary as follows:—

	RS.
1. Salaries of Medical Subordinates	540
2. Clerks and Servants	120
3. Medicines and Supplies	320
4. Contingencies	60
5. Miscellaneous—Rent, Furniture	55
Total	1,095

29. The total number of out-patients treated during the year was 3,086 against 3,613 in the previous year. No in-patients were admitted for want of accommodation. Fair progress towards the completion of the Dispensary building is stated to have been made. The Medical Officer in charge of the dispensary says that the institution is steadily gaining popularity among the people, but that there is much prejudice still to be overcome. The falling off in the number of out-patients is not explained.

30. The Vaccine Establishment costing Rupees 4,794 consists of—

	Rs.
Two Superintendents on	70 each.
Eight 1st-class Vaccinators on	18 ,,
Fourteen 2nd-class do. on	10 ,,

The establishment is said to have worked on the whole satisfactorily. 15,333 persons were vaccinated at a cost of 4 Annas and 11 Pies each, and 92·85 per cent. of the cases were successful. The President remarks that better results would have been obtained had the Vaccinators received the co-operation of the Village Officers. It is not stated whether any steps were taken to impress on the Village Officers the necessity of rendering assistance to the Vaccinators; the exercise of the Collector's influence by a Circular Order would, no doubt, have the desired effect.

31. The expenditure on Sanitation amounted to Rupees 4,880 against Rupees 3,853 in 1873-74, and is made up of the following items:—

	Rs.
1. Cleansing of tanks and wells	1,232
2. Improving village sites...	1,116
3. Sanitary arrangements at fairs and festivals	197
4. Scavengering of small towns and villages...	215
5. Water-pandal charges...	2,020
Total ...	4,880

32. As in last year fifteen Travellers' bungalows were maintained at a cost of Rupees 1,279 as detailed in the margin; Rupees 284 were expended in repairs, &c., making a total of Rupees 1,563, against which Rs. 1,148 were realized in fees from 481 travellers.

	Rs.
Establishment	1,116
Contingencies	163
Total ...	1,279

33. The expenditure under Miscellaneous Contributions is Rupees 4,588 as per margin.

	Rs.
To Nellore Branch Dispensary	2,400
,, Nellore Civil Dispensary	510
,, Purchase of Police Ward	1,400
,, Midwifery class	278
Total ...	4,588

34. The expenditure under Grant III was Rupees 16,636 chargeable to the General Fund.

35. Grant IV, Miscellaneous.—The expenditure under Grant IV is composed of the following items:—

	Rs.
1. Contribution for controlling establishment at the Presidency...	1,270
2. Contribution for establishment in Collector's Office ...	640
3. Establishment of Local Fund Board's Office	1,055
4. Contingencies	97
5. Road Cess Refunds	219
6. Advances Recoverable...	1,132
Total ...	4,413

The last item should have been shown below the total of Grant IV under a separate head styled "Miscellaneous Debt Account."

36. Balance.—The total expenditure and balance were—

	President.	Accountant-General.
	Rs.	Rs.
Expenditure	2,69,917	2,61,801
Balance	31,067	39,183
Total ...	3,00,984	3,00,984

37. Local Fund Board.—Excluding the President there were fourteen official and sixteen non-official members. Twelve Meetings were held with an average attendance of four official and two non-official members.

38. Statements in the prescribed forms showing the receipts and charges on account of Roads, Education, and Sanitation are appended.

(A true Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 63. Order thereon, 7th November 1876, No. 1988.

Ordered to be recorded. The special statements show that with the exception of Rupees 1,311 the whole of the Road Fund assets were expended, and that the charges on account of Education and Sanitation were respectively about 61 and 76 per cent. of the income calculated to appertain to each.

(True Extract.)

Chief Secretary.

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

Exd. T. O'Connor.

Rev: Dept
No 5701

Govt. of {1876} Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated November, 7th.

Issued

Read 22 *Encl.*

G.O., 7th November 1876, *No.* 1986.

NOVEMBER.

Nos. 62-63.

Local Funds—Reports.—The annual report of the Nellore Circle for 1874-75, recorded with remarks.

No 2784

23 Nov 76