M.R.O. 1—77,000—8-6-37.

(1) Number of pages 2

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 622 Press ~~Mis.~~ Original

149-152.

Dated 30. 10 1871.

149 - 152 50/51

Not to be folded or roughly handled

Kistna District Collector's Office
Masulipatam, 31st August 1871.

No. 2705

From
J. A. B. Boswell Esqre,
Collector of the Kistna District.

To
J. Grose Esqre,
Secretary Board of Revenue
Madras

Sir,

In connection with the preparation of the Local Fund Budget for 1872/73, the Local Fund Board of the Masulipatam Circle held that provision for the repair of towing paths along the Buckingham Canals can only be fairly charged to Local Funds if Government are willing to put Madras Act I of 1870 in force in the District and if the proceeds of the Boat Licenses &c be transferred to the Local Funds. In passing this resolution the Local Fund Board seem to be of opinion that the cost of keeping the towing paths in good order is intimately connected with conserving the canals. The cost of keeping these towing paths in a state of repair, amounts to nearly Rs 4000. The Local Fund Board have provided this

amount

amounts for their Budgets for the current and ensuing year and have requested me to obtain the direction of Government for transferring the receipts which may be realized under Act I of 1870.

I have &c

(Signed) J. A. C. Boswell

Collector -

(True Copy)

J. B. Pennington

Secretary

Revenue Department.

Proceedings of the Board of Revenue.
dated 14th October 1871.

Read letters from the Collector and President of the Local Fund Boards, Kistna District, dated 31st August 1871, Nos 2687 and 2705.

The Local Fund Budgets Estimates of the Masulipatam Circle for 1871/72, received with the first of the foregoing letters, will be submitted for the orders of Government.

2. In this Statement, the total Local Fund assets are given as Rs 246,360 as detailed below.

	Rs
1. Balances	102,640
2. Allotments from General Revenue	27,460
3. Rates and Taxes	110,620
4. Fees in Schools &c	80
5. Contributions from other Circles &c	3,080
6. Endowments &c	1,940
7. Miscellaneous	540
	246,360

3. The Land Cess collections are estimated at Rs 110,000 but there is nothing to show how this sum has been obtained. It seems however to include also the collections under the old Act.

4. Nothing is entered against Tolls, the Local Fund Board having resolved not to levy any tolls during the Current year, as there are no good

Statement I A
Revenue & Receipts

Enclosure in Revenue Proceedings of the Board of Revenue to the Acting Secretary to Government, Financial Department, dated 14th October 1871.

Copy of a letter from the Collector of the Kistna District dated 31st August 1871 No 2705 informing that the P. W. Road & the Road Lightening Cycle will under the provisions of the Act be willing to hand over to the Local Fund Boards on the 1st of 1870 in force in the District -

Ex Field 6.5.0 11

good metalled roads in the Circle.

5. A sum of Rs 620 is given as the estimated House-tax. The President states that there are only two Rate Schools in this Circle established under Act VI of 1863, that one of them has not yet received any grant-in-aid, that the Head Assistant Collector has been requested to submit his proposals for the formation of Unions, and that the House-tax will have to be levied at those places for the benefit of the Schools now converted into Union Schools.- Pending the submission of a report on the subject the Board solicit the sanction of Government for the levy of House-tax at those places.

6. Of the sum of Rs 3,080 to be contributed by the Masulipatam Municipality, Rs 2000 are intended for the metalling of a portion of the road from Masulipatam to Hyderabad lying within the Municipal limits, and the remainder, (Rs 1,000,) is for the Civil Dispensary at Masulipatam. The Board of Revenue infer from the latter of the two items that the Dispensary is not to be transferred to the Municipality, but to be retained under the control of the Local Fund Board - The adoption of this course is not in accordance with

× At Srinivasa Nyanapatam

Public Dept. Dt. 31st March 1871 No. 436
Rd. Dt. 30th June 1871 No. 265 para 10
Rd. Dt. 8th September 1871 No. 440 para 2

Statement I B
Expenditure

with the orders of Government marginally noted. The President is requested to explain the circumstances under which the Dispensary is not to be transferred to the Municipality -

7. According to this statement, the total proposed expenditure amounts to Rs 2,22,900, made up of the following items:

	Rs
Grant I	2,10,350
Do II	4,710
Do III	5,640
Do IV	2,200
	2,22,900

Grant I
Public Works
Statement II
Road Fund Receipts and Expenditure.

8. The income of the Road Fund as per Statement II is Rs 2,10,000, inclusive of the opening balance of Rs 1,00,000. The actual balance of the Fund on the 1st April 1871 was Rs 1,79,310, which appears to have been distributed between the two Circles according to the wants of each -

9. The Local Fund Board propose to make an additional appropriation of Rs 1,670 from the one-third of the Land Cess. The Board of Revenue do not see the necessity for this transfer, and accordingly disallow it.

The

10. The allotment for the share of the cost of the Public Works Department Supervision chargeable to the Road Fund of this circle, is given as Rs 2200, but a portion of this amount is debitable to the General Local Funds. The correct sum has accordingly been inserted.

11. The assignment for the share of the cost of the Controlling Establishment of the Residency Agency has been reduced from Rs 2,200 to Rs 900.

12. There is an allotment of Rs 2600 proposed on account of "Tools and Plant" which is stated in para 23 of the Resident's letter to have been calculated at one per cent on the expenditure. The total expenditure on New works and Repairs as shown in the Statement is Rs 161,450 and one per cent of this amount is Rs 1614. The correct sum has been entered.

13. Part I contains 19 items, of which the first 15 appertain to the Road Fund, and the remaining four to Sanitary and Miscellaneous. Items Nos 4 & 14 are unsanctioned fresh proposals with allotments of Rs 11,300 & 10,000 respectively. The last of the two items is the road from the Pier head to Anderson's bridge at

Statement II A
Part I
New Works

at Masulipatam 4 miles which is roughly estimated to cost Rs 20,000. In para 16 of his letter the President states that a revised Estimate for the reconstruction of the entire length of the road from Masulipatam to Hyderabad is under preparation, if so, the Board of Revenue are of opinion that it would be better to get an accurate Estimate to include also the cost of the four miles of the road in Masulipatam, and that it is premature to provide any sum in the present budget for this portion of the road. This item as well as the expected contribution of Rs 2,000 from the Municipality shown in Statement I A have accordingly been struck out.

Part II
Repairs.

14. Part II contains 10 items, of which the first nine belong to the Road Fund and the tenth to Sanitary and Miscellaneous. The 1st & 7th items should appear in the Appendix, as their allotments are Rs 1000 & 900 respectively.

15. Of the works enumerated in the Budget and list which accompanied the Government Orders marginally noted, the undermentioned works have

G/7th June 1871
No 216
G/21st July 73 No 301

have been omitted from the Budget.

1. Item № 41 Road from Masulipatam to Manganapudi ——— 10,000

2- Do № 42 Do from Manganapudi to Peddanna ——— 10,000

3 Do № 103 Repair of road from Inkole to Chinna Ganjam —— 800

4 Do № 104 Do from Argole to Bantoomilly ——— 1,400

5 ——— Improvements to the road from Bezwada to the Hyderabad frontier ——— 10,000

6 ——— Constructing a bridge and road between Chinna Ganjam and Salt platform ——— 1820

7. — Improvement to the salt road between Periked & Buntoomilly

8 — Culverts on the Imperial salt road from Argole to Buntoo—milly, and for a road from the terminus Calingula of the Buntoomilly Channel to Buntoomilly ——— } 5,000

Of these 8 works, the 5th has been omitted because a revised Estimate for the entire line of road from Masulipatam to Hyderabad is

Vide para 13 above

is under preparation. The remaining seven works have not been provided for by the Local Fund Boards as they are intended simply for the benefit of Salt Revenue. The Board of Revenue have addressed Government on this subject in a separate Proceedings, and they think it unnecessary to refer to it further in this place.

Statement II B. 16. It is observed from this statement that the talugwar proportion has been observed in the appropriation of the Land Cess.

Grant II Education

17. This Grant is made up of.

	Rs
1- Payment for Inspection —	900
2. Training Schools ——	1,000
3. Union Schools ——	810
4. Result Grants ——	2,000
	4,710

18. The 1st item is for a moiety of two-thirds of the cost of Deputy Inspectors' salary, Establishment & Travelling allowance and of the salary &c of the Inspecting Schoolmaster as detailed in the Margin of para 33 of the Presidents letter.

19. The second item is for a Training School to be established at Masulipatam Vide Statement A III A.

The

20. The subject of the formation of Union Schools is noticed in para 5 supra.

21. The provision on account of the 2nd Item appears to be sufficient. It is mentioned that there were 8 schools under the Results System at the commencement of the Official year, that 14 schools have been started during the year, and that the estimated amount required for Payments is Rs 1717-

22. The receipts of the Union Fund are entered as Rs 850, the expenditure as Rs 810, leaving a balance of Rs 40.- At the foot of the Statements are given the particulars of the charges of the Union Schools. This is unnecessary, as Statement III A is intended for the purpose-

Statement III Union Fund Receipts & Disbursements-

23. In this Statement the allotments for Payments under the results System is entered through the form appended to the Local Fund rules does not provide for the exhibition of the charge.- The item has accordingly been expunged from the statement.- It is properly shewn in Statement I B.

Statement III A

24. The total of Grant III is Rs 5640 & consists of the following items-

Grant III Sanitation &c.

Hospitals

	Rs
1. Hospitals & Dispensaries	3,740
2. Payments to Government for Vaccine Establishments	1,500
3. Employments of Medical practitioners	300
4. Chouttries	100
	5640

25. The 1st item is for the Masulipatam Civil Dispensary which is noticed in para 6 of these Proceedings. The income of this Institution is given in Statement IV as Rs 4,800 and the expenditure as Rs 3740, leaving a balance of Rs 1060.

2d Item

26. The allotments for Vaccine Establishments is intended to meet the cost of the existing Establishments as well as certain increased expenditure proposed by the Superintendent General of Vaccination-

3d Item

27. The scheme for the training of Medical practitioners does not appear to have been discussed by the Local Fund Board, but the Zillah Surgeon considers that a sum of Rs 300 will suffice to make a beginning. The President will report further on this subject- In their Order

Revenue

Revenue Department dated 12th April 1870, No 213, the Government deferred the consideration of the question of the Establishment of Medical Schools in the Districts until the provisions of the Local Funds & Towns Improvement Bills had been discussed, and passed into Law - Clause III Section 26 of the Local Fund Act provides for the training and employ-ment of Vaccinators & Medical practitioners - The Board of Revenue beg to suggest to Govern-ment the advisability of issuing some definite instructions on the subject.

28. The 4th or last item is for the Poddapatnam Choultry - The income of this Chuttram is Rs 900 and the expenditure is Rs 100 leaving a balance of Rs 800.

29. The several allotments proposed under this head have been altered with reference to Govt Order, Financial Department, dated 16th August 1871 No 1242 & Board's Proceedings dated 13th October 1871. Grant IV Miscellaneous

30. With reference to para 36 of the Presi-dents letter, the Board of Revenue observe that the General Fund according to the Budget Budget Estimates consists only of the one-third Land cess, Viz: Rs 36,670, and the 10 per cent of this sum is Rs 3,670 which is the "General Reserve" All items of expenditure not appertaining to the Road, Union & Endowment Funds should be charged to the general funds, and the remainder should be shewn as general balance.

31. Adverting to para 37 of the Presidents letter, his attention is drawn to No X of the Local Fund rules from which it will be observed that the charges of Union Schools are to be met not from House-tax alone, but also from School fees, dona-tions, Contributions & other money accruing to those Institutions, all of which must not only cover the charges, but also leave a surplus balance, as Rule No XLVI authorizes the revision of the rates of House-tax, should the receipts thereof exceed the expenditure in a Union by 25 per cent in two years - But should however the receipts fall short of the charges, the difference must be made good

good from the General Local funds.

32. In the second letter recorded at the head of these Proceedings, the Collector reports that the Local Fund Board "held "that provision for the repair of towing paths "along the navigable canals can only be "fairly charged to Local funds, if Government "are willing to put Madras Act No I of 1879 "in force in the District and if the proceeds "of the boat Licenses are to be transferred "to the Local fund," and that the Board have provided Rs 4,000 in their Budgets for the current and ensuing Official years with a request that the sanction of Government may be obtained for transferring the receipts, which may be realized under the Act.

33. The proceeds of boat Licenses are being credited to Imperial Revenues under the Orders of the Government of India. The Board of Revenue have no means of knowing what the annual collections amount to.- As the cost of keeping the towing paths in order is intimately connected

Vide Govt Order Rev: Deptt dated 8th July/69 No 1973

connected with the upkeep of the canals, the Board of Revenue are of opinion that the charge in question must be debited to the canal receipts. Pending the orders of Government on this point, the allotment of Rs 4,000 in the Budget will be retained-

34. The Abstract of the Budget Estimates as modified by the Board of Revenue is as follows-

Receipts	Rs	Expenditure	Rs
Road Fund	201330	Grant I	198460
Union Do	850	Do II	4710
Endowment Do	5500	Do III	5640
General Do	36670	Do IV	1030
			209840
		General Reserve 3670	
		Road Fund Balance 9770	
		Union Do Do 40	34510
		Endowment Do 1660	
		General Do 19370	
Total	244350	Total	244350

(True Extract)

J. B. Pennington
Ag Secretary

To, The Chief Secretary to Government
Financial Deptt

with No 11 Enclosures & Copies of 2 letters from Collector & President of Local Fund Board-

W. D. Gwebeker
Ag

No. 2657. Kistna District Collector's Office
Masulipatam 3rd Aug 1871

From,

J. A. C. Boswell Esqr
Collector and President of
Local Fund Boards.
Kistna District.

To,

James Grose Esqr
Secretary to the Board of Revenue
Madras.

Sir,

Agreeably to Boards Circular Memorandum No 949 dated 6th July 1871, I have the honor to forward herewith for submission to Government the Budget of the Masulipatam Local Fund Board for 1871-72. A copy of this Proceedings is herewith enclosed for the information of the Board and Government.

2 As will be seen from the Statement No 1, which is the general budget of estimated receipts and charges for 1871-72, the Local Funds of this Circle start with a balance of Rs 1,02,659 consisting mainly of the Road Fund Balance at the end of the previous year and amounts to Rs 2,46,355 including the current years receipts from the marginally noted sources.

Allotment for Provincial Funds	12460
Special Funds	15,000
House tax	616
Fees in Schools	80
Contribution from Municipalities	3,080
Cess on lands	410,500
Receipts from Endowments	1,940
Miscellaneous	540

3

Kistna District Local Fund Proceedings Vetti: made by Executive Engineer Kistna Division for 1871-72.

Proceedings of the Board of Revenue.

Read the following Letter from the Collector of Kistna dated 3rd August 1871 and Enclosures.

Resolved that the Local Fund Budget for 1871-72 be submitted to Government.

3 The total charges under the several grants amount to Rs 2,22,900 of which by far the greater portion, viz Rs 162,526 are allotted for public works originally and repairs to be executed by the P.W.D. and other agency.

Grant I	210,350
" II	4,710
" III	5,640
" IV	2,200
	222,900
P.W.D.	162,526
other agency	6224
	168,750

4 I shall now proceed to offer a few remarks briefly upon the transactions connected with each Fund.

5 Road Fund. There was a balance of Rs 1,79,306-9-10 at the beginning of the current official year. Rs 79,306-9-10 having been placed at the disposal of the Guntur Road, one lac of Rupees was reserved for the Masulipatam. The difference in the distribution is owing to most of the roads having hitherto been undertaken in the Guntur Circle, where the expenditure would appear to have been greater than the receipts.

6 Government in their Order dated 7th June 1871, No. 216, promised a grant of Rs 22,460 from Provincial Services for the whole District. The proportion credited to Masulipatam Circle is Rs 12,460.

7 The special Funds placed at the disposal of the Local Fund Board this year amount to Rs 16,000.

8 The Local Fund Board have declined by resolution to levy any tolls at present as there are no good metalled roads in the Circle.

9 Rs 2,000 have been estimated as a contribution from the Masulipatam Municipality as they have promised to pay the Board one fourth of the expenditure that may be incurred in the construction of a well metalled road from Colonel Anderson's Bridge to the Fort near the Pier-head being a portion of the Imperial road from Masulipatam to Hyderabad. The Local Fund Board have acceded to the proposed arrangement under the authority vested in them by para 12 of Government Order dated 7th June 1871, No 216.

10 The Miscellaneous receipts are estimated to amount to Rs 640.

11 The total assets of the Road Fund will therefore be Rs 2,10,000.

12 The proposed Road Fund Expenditure amounts to Rs 2,05,200.

13 The amount allotted for Public Works is Rs 1,61,450, as particularized in the margin.

14 In para 10 of the Government Order dated

P.W.D.	1,45,000
Local Fund Agency	16,450
† Miscellaneous — Rs 640	
Establishments — Rs 4,360	
	1,66,450

dated 4th June 07, the Government desire that the Local Fund Board should be asked if possible to accept the list of works accompanying the notes the Local Fund Board regret that they cannot adopt the list as it stands as they do not consider it right that the Road Cess should be saddled with the construction and maintenance of State Roads the Board have therefore excluded the marginally noted works.

15 The said works included in Government Order dated 21st July 07, Rs 203 have also been excluded on the same score.

16 In the Govt Order just quoted, there is another road for which the Government desire allotment from the District Road Fund, but as the Superintending Engineer has informed the Board that a revised estimate for the reconstruction of the entire length of road from Masulipatam to Hydera- -bad is under preparation, the present allotment is unnecessary.

17 The Superintending Engineer having informed the Board that the road from Guntur to Ryalur has been almost entirely completed in the Guntoor Circle, an allotment of Rs 37,000 has been provided in this

Nos Marks
Road from Masulipatam to Hyderabad
Rs 2,000
Road from Ryalur to Kistna Bridge
Rs 1,000
Road from Guntur to Ryalur
Rs 1,000
Road from Ryalur to Nandigama
Rs 1,000
Road from Nandigama to Kistna Bridge
Rs 1,000
Road from Guntur to Nandigama
Rs 1,000
Road from Guntur to Kistna Bridge
Rs 1,000
Road from Guntur to Repalle
Rs 1,000
Road from Repalle to Vetapalem
Rs 1,000
Road from Vetapalem to Ongole
Rs 1,000
Road from Ongole to Kandukur
Rs 1,000
Road from Kandukur to Kavali
Rs 1,000
Road from Kavali to Nellore
Rs 1,000
Road from Nellore to Gudur
Rs 1,000
Road from Gudur to Venkatagiri
Rs 1,000
Road from Venkatagiri to Chittoor
Rs 1,000
Road from Chittoor to Vellore
Rs 1,000
Road from Vellore to Arcot
Rs 1,000
Road from Arcot to Conjeeveram
Rs 1,000
Road from Conjeeveram to Chingleput
Rs 1,000
Road from Chingleput to Madras
Rs 1,000

25

this circle Budget bearing only Rs 3,000 to be provided for in the Guntur Budget.

18 The only works included in the Budget for which estimates have not been passed are those named in the margin. The first work has been roughly calculated to cost Rs 2000 against which an allotment of Rs 1000 have been provided for in this Budget. The second work is estimated to amount to Rs 1,300. The Superintending Engineer has informed the Board that he has an Estimate ready for the works, and that the bridge stuff can be procured from Dowlaish- -weram in a short time.

* Tunnels for drainage at Bezwada Rs 421

19 Works amounting to less than Rs 1,000 have been clubbed together separately, a detailed appendice being added. This includes a provision of Rs 421 as per margin for which an estimate was passed by the Local Fund Board under the authority vested in them by Rule 30 of Local Fund Rules.

20 The items of repair need no explanation

21 In Government Order dated 7th June 07 Rs 216 the costs of Petty establishment and P.W.D. general establishment are given as Rs 1,000 and 44,069 respectively. The Masulipatam Board have allotted Rs

5,000

5,500 and 22,000 respectively for those circles in their circles.

22 The share of the cost of Contributed Establishments has not been communicated to the Board as provided for in Rule 40 of the Local Fund Rules. They have however made an allotment of Rs 70 to this has been added an allotment of Rs 600 for the marginally noted establishment entertained by this Board to carry on their office work. A sum of Rs 1,500 has been provided for contingencies.

23 Reserve at 10 per cent on the receipts and tools and plant at one per cent on the expenditure, amounting to Rs 1,000, and 2,000 respectively, have been entered.

24 These transactions will leave a balance of Rs 4,750 at the end of the year.

25 In statement II A and II B provision has been made for works under "Sanitary and Miscellaneous" as shown in the Margin. These contain a few items for which sanction has not yet been received. The estimates have however been passed by the Local Fund Board and will be submitted for the approval of the Revenue Board separately.

26 From statement II B, it will be seen that

VI of 1866.

the proposed expenditure in each Taluq or Division except Vizagapatam is greatly in excess of the estimated current years receipts owing to the Balance brought forward.

27 Education. In Govt Order dated 28 April 1871, No 563, the Govt direct that unions should be formed in those localities, where the Madras Educational Act has hitherto been introduced on a basis of salary grants are being paid from general funds. The Board learn that there are only 2 schools in this circle established under Act VI of 1863, and that one of them has not yet received any grant-in-aid. The transactions connected with these institutions have been exhibited in Statement III. At Srinigadda and Nizampatam, house-tax will have to be levied. As the amounts to be levied are not known, the Head Assistant Collector to whom has been delegated the preparation of the report required in Govt Order dated 28th April 1871 No 563, has been requested to submit his proposals at once, and when received these will be separately submitted.

The

28. The Government in their order just quoted above, state that a training school will cost about Rs 5,000. As the Director of Public Instruction has informed the Board, that it will not cost more than Rs 2,000 per annum, a moiety of this amount has been provided in the budget.

29 In statement III a provision of a lump sum of a couple of thousand rupees has been made for payments by results. The Local Fund Board learn from the Deputy Inspector of Schools that there were 5 schools under the results system at the beginning of the official year and some 14 have been started during the current year. This will make 22 schools on the whole. The estimated amount required for payment is Rs 1,717 but the Board have provided Rs 2000 to meet any unforeseen charges.

30 In rule 11 of Local Fund Rules, it is directed that proposals should be made to permanently establish any school of the lower class attaining 30 per cent of the pupils have for two consecutive years qualified for result grants, but as the Deputy Inspector is unable to give the necessary information

information, the Board cannot take any action in the matter at present.

31 Medical. In the statements IV and IV A, the transactions connected with the Nasulia-ka-tanr Dispensary and Kodalpakam Chowltry have been given. In your Order communicated with Board's Proceedings dated 27th April 1916 Rs 1,755 Government proposed that Rs 963 and 792 should be paid to the Dispensary from the Local and Municipal Funds, respectively, as it appeared from the Budget that unless these contributions were enhanced, capital will have to be touched upon, the Local Fund Board proposed to meet the excess of Rs 638 by debiting 388 to Municipality and 300 to Local Fund Board. This will raise the amount to be contributed by the Board to Rs 1,000.

32. The amount of one-third cess devoted for general purposes is Rs 30,000. The proposed expenditure from this source is as noted below:

1.	Sanitary & miscellaneous works. —	7,300
2.	Contributions to the Dispensary. —	1,000
3.	Payments for Educational Inspecting Staff. —	900
4.	Cost of Normal School. —	1,000
5.	Payments for results. —	2,000
6.	Vaccination. —	1,500
7.	Employment of Medical Practitioners. —	300
		14,000

Items

2

33 Items 1, 2 & 5 have already been explained. A sum of Rs 900 has been provided at a moiety of two-thirds cost of Deputy Inspector's salary, establishment, travelling allowances, Inspecting school Masters salary as explained in the margin.

	Rs
Salary of Deputy Inspector	1,200
Establishment & Contingencies	276
Travelling allowance	600
	2,076
Two-thirds	1,384
Inspecting School Masters Salary	
Travelling allowance	120
	420
	1,804
Moiety charges to be met by Subordinate Circle	902

34. Under the head of Vaccination, a sum of Rs 1,500 has been provided for, the cost of existing establishments amounts to only Rs 1,250 as explained. The increased allotment has been made to meet the increased charges proposed by the Superintendent General of Vaccine Department.

35. The Zillah Surgeon considers that Rs 200 will suffice to make a beginning in the training of Medical practitioners. The scheme has not yet been discussed but the proposed provision has been retained.

36. These charges amounting to Rs 14,000 are then deducted from one third Land cess, amounting to Rs 30,000, leave Rs 16,000 as the balance, but the Expenditure Statement B seems to imply that under the head of General Reserve only 10 per cent on the estimated receipts other than those to be credited to Road, Union, or Endowment Funds should be left. As 10 per cent thus calculated amounts to only Rs 1,600, it is not clear how the difference between this and the actual balance should be disposed of.

It

Amount set apart for general purposes	Rs 30,000
Credited to Endowment Funds	1000
Other charges	13000
	14,000
Balance	16,000

37 It is also not clear in what cases, there will be any contribution to Unions, as rule 20 of Local Fund Rules seem to imply that the cost of Education in Unions should be met by the imposition of a house-tax.

Shaw & Co.
by J. et C. Bowell
Collector

/True Copy/

J. N. Pennington
Acting Secretary

H. Lee Locker

Enclosure in Proceedings of the Board of Revenue dated 17th October 1871.

Copy of letter from the Chief Secretary to Government, Financial Department, No. 1045, dated 13th October 1871.

Copy of letter from Collector of Local Fund Board, Trichinopoly District, submitting Local Fund Budget Estimate for 1872-73.

In Tamil 6 Sheets

Revenue Department.

33

Proceedings of the Board of Revenue dated 17th October 1871.

Read letter from the Collector of Trichinopoly District, dated 20th September 1871. No. 2,057.

Read also letter from the Acting Sub-Collector in charge of the District, dated 20th September 1871, No. 3,004.

With the first of the foregoing letters, the Collector submits two sets of Local Fund Budget Estimates for the Financial Circle for 1871-72, one, as prepared by the Circle Board, which is pronounced to be incomplete and incorrect, and the other as revised by himself. The Board of Revenue will now proceed to review the latter Budget Estimates.

Statement of Revenue and Receipts.

2 The total Local Fund assets of the years are given as Rupees 2,13,620 made up of the following items.

Balances

2 1 Balances ——— Rs 82,160

2 Allotments from General Revenue } 16,100

3 Rates and taxes ——— 44,000

4 Fees in schools &c ——— 40

5 Contributions from Local bodies &c } 800

6 Endowments &c ——— 1420

7 Miscellaneous ——— 1,000

2,13,520

3 The 3rd item is the Cash and Kandian-cluding the collections under the old Act.

4 Nothing is entered against Toll and House tax, as the Local Fund Board have resolved not to impose either this year.

5 A sum of Rs 800 is shown as the contribution from the Guntur Municipality for the Dispensary at that place. According to the orders of Government marginally noted, all Public Dispensaries within Municipalities are to be transferred to the Commissioners, the Local Funds contributing towards their maintenance. The Resident will

x x the item

1. D. of 31st March 71 No. 436.

2. D. of 30th June 71 No. 265 para 2

3. D. of 8th Sept 71 No. 440 para 2.

35

will state why the Local Fund Board wish to take over the Dispensary.

6 The 6th item appertains to the Guntur Dispensary and appears to be made up of the following sums.

	Rs
Sale of Medicines	400
Allotment from Capital	1,000
Interest on Capital	20
	1420

The allotment from the capital of the institution is proposed by the Circle Board, but the Collector deprecates the measure. As there are ample funds available from the General funds, the Board of Revenue have disallowed the item.

Statement B Expenditure.

7 The total expenditure shown in this statement is Rupees 1,72,680 and consists of the following items:

	Rs
Grant I	1,60,700
Do II	5,250
Do III	5,330
Do IV	1,400
	1,72,680

Grant I Public Works. Statement II Road Fund Receipts and Expenditure.

8 For Statement II, the assets of the Road Fund are given as Rs 1,72,700 inclusive

2 inclusive of each showing balance of Rs 1500.

9 The assignment for the share of the cost of the Public Works Department supervision chargeable to the Road Fund (Rs 22,069) has been reduced to Rs 21,969.

10 The allotment for the share of the controlling Establishment of the Residency Agency, has been reduced from Rs 1400 to Rs 830.

11. Part I contains 22 items of which the first 20 appertain to the Road Fund and the remainder to Sanitary and Miscellaneous. Statement III Part I Remarks

12 The allotments for the 4th and 7th items have been raised from Rs 1000 to Rs 15,000 in each case as proposed in para 18 of the Residents letter.

13 The 9th and 11th items are unsanctioned Works and the Resident will expedite the submission of Estimates for them.

14 The 21st item has been transferred to the Appendix, because the amount of the Estimate is exactly Rs 1,000.

37

15. The 19th item is one of the works entered in the list appended to the Govt Order, P.D. dated 21st July 1871 No 301. In para 18 of their review on the Masulipatam Circle Budget, the Board of Revenue have detailed the works omitted from both the Circle Budgets. It is therefore unnecessary to repeat them here.

Part II Repairs.

16 Part II contains 11 items. The 5th item has been transferred to the Appendix, as the maintenance grant proposed for it is only Rs 600.

17 The 9th item is the maintenance of Revenues along roads with an allotment of Rs 3,000. The Board of Revenue have transferred this item from the Road Fund to "Sanitary and Miscellaneous" agreeably to para 4 of the Govt Order No D, dated 30th September 1871, No 607.

Statement II B. 18 This statement shews that the condition laid down in Rule No 29, with regard to the appropriation of Land

Cess

Cess to Roads and Communications has been observed.

19 This Grant is made up of the following items:

Grant III Education.

		Rs
1	Payment for inspection	930
2	Training Schools	1000
3	Union Schools	320
4	Results grants	3,000
		5,250

20 The particulars of the 1st item are not given, but the allotment seems to be sufficient with reference to the details for a similar charge in the Masulipatam Circle.

21 The allotment for the 2nd item is half the cost of a training school viz. Rs 2000, as mentioned by the Resident in his letter submitting the other Circle budgets.

22 The 3rd item is for a late school at Chinna Ganjam now converted into a Union, but no house-tax is to be levied there this year - vide para 4 supra - according to Statement III, the

income of the schools is Rs 490, inclusive of a balance of Rs 400. The charges amount to Rupees 320, leaving a balance of Rs 170.

23 No particulars are given for the 4th or last item and the Board of Revenue are unable to say whether the provision is sufficient or not.

Statement III Detail of charges in Local Fund Schools.

24 The allotment for grants under the Results system for 30 village schools should not have been shown in Statement II A, as they are not Local Fund Schools. The item has been struck out.

Grant III Sanitation &c.

25 The total of Grant III is Rs 5,330 made up as follows

		Rs
1	Hospitals and Dispensaries	2,170
2	Payments to Govt. Vaccine Establishment.	1,300
3	Employment of Medical practitioners	360
4	Sanitary Establishment and cleansing of tanks & wells.	1500
		5330

6 The 1st item is for the Dispensary & Grants, which is noticed in paras 5 and 6 of these Proceedings. In Statement

IV

IV. The income of this Institution is given as Rs 2,080, but it should be only Rs 1,980 as detailed in the margin. The expenditure is Rs 2,620, leaving a nominal balance of Rs 1,290 to be provided for.

Balance	Rs 410
Interest on balances	20
Sale of Medicines &c	400
Municipal contribution	500
	1330

27 The provision for vaccination is the cost of the existing establishment in the Taluqs comprised in the Circle, and Rupees 360 are for two Medical Apprentices at Rs 5 each per month.

28 The 4th item is for Examining Banks &c, as mentioned in Resolution 8 of the Proceedings of the Local Fund Board dated 23rd August 1871, and submitted with the second of the letters above recorded.

29 The several allotments appearing under this head have been altered with reference to the Govt Order, Public Dept dated 16th August 1871 No 1242, and the Board's Proceedings dated 13th October 1871. Grant IV Miscellaneous.

30 The sums shewn under the head "Balances" have also been altered in this Office.

31 The Board beg to draw the attention of Government to the concluding part of para 19 of the first letter in which Mr Boswell alludes to the inconvenience caused by the division of the District into more than one Circle. He's own letter revising the budget of the subordinate circle is sufficient proof of the fact that the present system has seriously increased the work in his office, and (it may be added) in the Revenue Board's Office also.

32 The following is an abstract of the Budget Estimates as revised by the Board of Revenue.

Receipts		Charges			
Road Fund.	£72,700	Part I	Road Fund	£61,040	
Union Do.	490		Union Do	"	
Endowment Do	4330		Endowment Do	450	
General Do.	38,000		General Do	560	£70,700
		Do II	Union Do	320	
			Genl Do	4,930	5250
		Do III	Endowment Do	2,170	
			General Do	3,100	5330
		Do IV	Road Do	740	
			Genl Do	90	830
		Road Establishment	2320		102,160
		Union — Do —	170		
		Endowment Do —	1290		
		Genl Do	15120		
		General Reserve	3700		30410
Total.	212,520	Total			212,520

/True extract/

F. B. Remington
Actg Secretary.

To The Chief Secretary to Govt. N.W.P.
with copies of letters dated 20 and 28 Sept. 71
with their enclosures.

W. C. Lowe Locker
Copied by C. Hogg.

No. 2957. Kistna District Collector's Office
Masulipatam 20th September 1871.

From

J. A. C. Boswell Esquire
Collector
Kistna District

To

J. B. Pennington Esquire
Acting Secretary to the Board of Revenue
Madras.

Sir

I have the honor to submit herewith the Budget of Estimated receipts and charges for the year 1871-72 of the Local Fund Board Guntur Circle with Copy of a letter from Mr. Campbell in charge of Sub Collector's office

2 Owing to his serious illness Mr. Wilson which Compelled him to go home on Sick leave, there has been some delay in the receipt of the budget and I regret that the Local Fund Board of the Guntur Circle should have been deprived so suddenly of such a valuable officer.

3 The balance of Road Fund transferred from the Guntur Circle was as already intimated in my letter dated 31st August 1871 Rs. 2687 Rs. 79307. The Estimated yield of Cess during the year is Rs. 114000 out of which two Thirds viz Rs. 76000 have to be credited to District Road Fund and the Local Fund Board Guntur Circle apparently propose to make a further appropriation of Rupees 10,000 from the one Third balance. The Guntur Board have Estimated the Amount of Grant

from

Kistna Dist. Collector's Office
Received 23 Sept 1871
Read and Recorded

Board of Revenue
Received 25 Sept 1871
Read Entered and Recorded
Copy forwarded to Guntur Circle
for information and necessary action
Entered Despatched

from Provincial Services as Rs 3,700, but no reason is assigned for such a low Estimate. The Amount of Grant sanctioned in G. O. dated 7th June 1871 No 216 was Rs 22,460 for the District and the Amount appropriated for the Masulipatam Circle having been Rs 12,460, the Cuntur Board's Estimate must be raised from Rs 3,700 to Rs 10,000. The Cuntur Board have Estimated Rs 1,300 as Miscellaneous receipts under the head of Special Funds, but I am not aware that these receipts will aggregate so large a figure. The Estimate perhaps appertains to Miscellaneous in Statement II. The total receipts on account of Road Fund according to the foregoing observations Amount to Rs 1,72,707 and not Rupees 176,387 as entered in the original budget.

4. The Cuntur Board have provided a sum of Rs 11,794 for works but on referring to the details of works it is observed that an allotment of Rs 5,385 made for the marginally noted works properly appertains to Sanitary and Miscellaneous.

5. For the road from Cuntur to Amaravaty the Local Fund Board have provided a small allotment of Rs 5,000 to be expended by Sheriff agency. The original allotment sanctioned in G. O. dated 7th June 1871 No 216, for this road was Rupees 15,000 and this sum was accordingly placed at the disposal of the Sub-Collector prior to the Constitution of the Local Fund Board. The road is most important and the necessary funds must be found for the Completion of the work which has for a long time been held

Road from Cuntur to Amaravaty 15,000 — 10,000 — 5,000

Road from Kistnapatam to Pedagantalla 3 — 10,000 — 5,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

Road from Cuntur to Kistnapatam 3 — 15,000 — 10,000

Road from Cuntur to Pedagantalla 3 — 15,000 — 10,000

Road from Cuntur to Ongole 3 — 15,000 — 10,000

held in abeyance owing to the differences between the Tahsildar and the D. P. W. Sn Board's Proceedings dated 31st August 1871 No 3756 they appear to approve of the recommendation of Mr. Wilson for the retransfer of the road from the revenue to P. W. Department if the Superintending Engineer is willing to take it over. This point does not appear to have been discussed by the Board. For the marginally noted works the Local Fund Board have reduced the allotments as shewn in the margin and it is not apparent what circumstances rendered this reduction necessary. The Road from Cuntur to Ongole having already been noticed in connexion with the Masulipatam Circle Budget it is unnecessary to add any remarks here.

6 The Estimate for the road from Trunk road No VII to Kesanapalle for the Survey of roads in the 3rd Range being less than 1,000 Rupees should according to Board's Circular Memorandum No 949 dated 6th July 1871 find a place in a Separate appending Six works with an allotment of Rs 5,385 which should be Exhibited under Sanitary and Miscellaneous have erroneously been Exhibited in the Road Fund Budget under the head of Miscellaneous Public Improvements. For the Great Northern Road from Madras to the Bengal Frontier for which Government in their Order dated 21st July 1871 No 301. Fin. D. required an allotment of Rs 40,000; only Rs 15,000 have been provided for probably owing to the insufficiency of funds. The Local Fund Board have quite omitted to make any provision for the bridge and road between Chimnapagam & the Salt platform and the Culvert on the Imperial Salt Road from Ongole

to

to Bantawally for which provision was required
to be made in the Government order passed as
above. For the two marginally noted Roads for
which Estimates were sanctioned vide G.O. dated
22nd June 1871. No 1101. Mr. Campbell in his letter
submitting the Budget observes that "no provision
has been made for the roads from the Kalandikan
bridge & thence to Mottupally as the Board were
of opinion that these works would more justly be
chargeable to Imperial or Provincial than to Local
Funds". The Local Fund Board Guntur while
having taken the same view as the Masulipatam
Board in respect of all works, the question
of the obligation of the Local Fund Board in
respect of these important lines of Communication
should be settled at once and the necessary
funds provided for in either the Provincial or
the Local Fund Budget. The Guntur Board have
provided Rs. 4,000 on account of Minor New Works
but to this should be added the allotment for
the two roads for which the Estimates are less than
1,000 Rs. & thus the provision will be raised to
Rs. 4,551.

7. The Local Fund Board Guntur have made
no Entries under the head of Sanitary & Miscellaneous.
Out of the sum of Rs. 5,385 wrongly entered by them
under the head of Miscellaneous Public Improve-
ments Rs. 3,808 are on account of new works

8. In the repairs Budget the Guntur Local
Fund Board have provided an allotment
of Rs. 27,060 for 14 items. This provision includes
an allotment of Rs. 3,000 for the maintenance
of Avenues along roads 1,600 Rs. for Petty repairs.
For the road from Guntur to Lyalur the Local
Fund Board have provided an allotment
of Rs. 900 but the Masulipatam Board having
provided for this work also an allotment of
Rs. 900 out of the total of Rs. 1,500 entered in
the list of works received with G.O. dated 7th
June 1871 No 216 the amount to be actually provided
for by the Guntur Board is Rs. 600. The Local

Fund

Repairs from Minor Works Rs. 900
Kistnapatam Rs. 300
Do from Bandar to Gurajala 800
Do from Guntur to Amaravathi 1600
Do from Ramachandrapuram to Vizianagram 720
Rs.
New works. 86,900
Repairs — 27,960

Repairs Board Office 320
Collectors Office — 300
Government Cattle &c. 400
Local Fund Board — 320
1400

Fund Board have here again provided for
the marginally noted works below Rs 1000 &
these have been transferred to a Separate
Appendix the totals being added to the
provision in a lump made for Minor repairs.
They have altogether failed to make any
provision for the roads from Ponnur to Inter
and from Ponnur to Chandole. The amount
required for Expenditure on these roads is
according to the list adverted to above Rs. 1,200
These alterations give Rupees 1,14,860 as the
total Expenditure on Works as indicated in
the Margin

9. The Guntur Board have provided a lump
sum of Rs. 30,000 for Petty Establishment and
share of Cost of P.W.D Supervision without
particulars. In G.O. dated 7th June 1871
No 216 these amounts being given as Rs. 10000 &
46,069 respectively and Rs. 5500 and 22,000
having been provided in the Masulipatam
Budget. Rupees 5,500 & 22,069 should be
provided for in the Guntur Budget. The
Local Fund Board have made no provision
whatever for the Pondugal ferry for which
a sum of Rs. 400 will be required. The
share of Cost of Controlling Establishments
has been put down by the Board as Rs. 2,322
but Rupees 1,400 with Contingencies as explained in the
Margin. For Contingencies however they have
made no provision whatever but I should
think that some Rs. 200 will be required
for the purchase of Stationery, furniture, peons
belts, badges &c. For tools and plant an
allotment of Rupees 1190 has been made
by the Board at one percent on the Estimated

Expenditure

Expenditure. The Superintending Engineer having already purchased the three Blake's Stone-breaking Machines sanctioned in G. O. 22d Nov.r 1870 No. 1838 the increased allotment of Rs. 2500 becomes necessary under this head. They have Calculated the reserve fund upon the total assets including the balances of Rs. 79307. The reserve Calculated upon the year's receipts amounts to Rupees 9340 & not Rs. 17630 as Exhibited by the Local Fund Board The aggregate Expenditure according to the foregoing observations amounts to Rs. 156269 but the total assets including the balance outstanding at the Credit of the Fund amounting to Rs. 172707— there will be left a balance of Rs. 16438 at the End of the year and I do not see why any appropriation should be made at all from the General Funds unless the Local Fund Board are prepared to recommend increased allotment for these works.

10. In Statement III B Column 2 instead of Exhibiting the portion of land Cultivated in the Taluks &c appropriated to Communications the Local Fund Board have shown the total amount of Cess Estimated to be realized in each Taluk. The rates given by them in Column 4 is therefore

therefore incorrect

11. The Local Fund Board have omitted altogether to fill up Statement II C. I presume they do not intend to levy any tolls this year but they ought to have provided for the Pondegul Ferry Establishment. These particulars will be obtained and submitted separately if the Local Fund Board think the provision now made by me requires alteration.

12. The Local Fund Board Guntur Circle having provided for only one Elementary School at Chinnagangam and for a Contribution to the training School Equal in Amount to that allotted by the Masulipatam Board and a sum of Rs. 300 for Schools under payment by results System no remarks are necessary. The Revenue Board will observe that the Guntur Board do not intend to raise any house-tax in Chinnagangam and apparently intend supporting the institution from a balance of Rs. 455 in hand.

13. In Statement IV the only institution Entered is the Guntur Dispensary. The Estimated receipts including an allotment of Rs. 1000 from Capital Amount to Rs. 1831 and the Estimated charges to Rs. 2983. The Board do not

state

State what amount of Capitation is processed by the institution but I should think it is not more than Rs. 1,380. I would therefore deprecate any appropriation from Capitation and would suggest that the necessary funds be found by the Local Fund Board & Municipality. Dr. Campbell states that the latter Corporation have agreed to pay one third of the Expenditure but the amount determined by Government as communicated in Board's Proceedings dated 27th April 1871. R. No. 1753 is Rs. 500 from the Municipality and 496 by the Local Fund Board. Some the Estimated charge of Rs. 2983 given by the Board Rs. 360 being the probable cost of training Medical practitioners should be excluded as it is not an Endowment charge.

Two Columns might I think be opened in the receipt side Exhibit the Contributions payable by the Municipal and Local Fund Boards These results leave a balance of Rs. 204 at the credit of the Fund.

14. The charges provided for from the

the General Fund appear to be as follows.

Education	
Payment for Inspection	930
Training Schools	1,000
Result grants	3,000
Vaccination	1,296
Training of Medical Practitioners	360
Sanitary Establishment & Cleansing of Tanks & wells	1,500
	8,086

These charges according to the Board's budget Amount to Rs. 8086 but to these should be added Rs. 638 erroneously included by item in the Road Fund Budget and Rs. 496 being the Amount of Contribution to the Civil Dispensary altogether omitted by the Board. The Total Expenditure from the General Fund amounts to Rs. 13,967 which when deducted from the one third as Amounting to Rs. 38,000 this will leave a balance of Rs. 24,033 but I am not aware on what account the provision of Rs. 1500 has been made for Sanitary Establishments and Cleansing of Tanks & wells as the particulars should have been given in Statement III B. The Local Fund Board will be requested to supply this information

In

15. In Statement I, the Local Fund Board have not given the balance under Endowment fund at the beginning of the year though I observe from the detailed Statement IV that it was Rs. 408-14-10.

16. The share of Cost of Controlling establishments at the Presidency and in the Collector's Office is shown in this Statement as Rs. 18,886 whereas in the Road Fund Budget it is exhibited as Rs. 2000. I am not able to account for this discrepancy but as the amount required seems to be approximately covered the large provision of Rupees 16,886 is unnecessary.

17. As the Board will observe from the foregoing remarks that Considerable alteration is necessary in the Statement submitted by the Local Fund Board Members and as their return for revision will entail further delay which is undesirable should be permitted to take place have caused revised statements to be prepared in any Office taking care however that the allotments made by the Finance Board should not be disturbed and the moneys works should be inserted in them

Road Fund — 16,438
Ammt. Fund — 171
Endowment Fund — 204
Grand Total — 24,033
40,846

save the two minor works included in the list received from Government and probably omitted by oversight.

18. These modifications leave a balance of Rs. 40,846 at the End of the year as underlined in the margin. As there is a large balance and as the reserve in the District Road Fund will not be required to any very great Extent owing to the incomplete works having been provided for in the Budget I would suggest that the allotments for the under-mentioned roads had better be increased in view to the works being pushed on more vigorously

	Increased allotments proposed.
1. Gravelling the road from Pounnee to Bupattu	5,000
2. Road from Chilakaluripett to the trunk via Ravavaripett	5,000

19. With reference to G. O. Public Works Department dated 18th Sept. 1871. No 2229 the Superintending Engineer has asked me to let him know if the Repally Taluk cannot be transferred to the Guntur Circle as it

It would be inconvenient to
Separate Repalli from Bapatla
owing to the intimate manner
in which the irrigation works in the
two Talugs are bound togther. To
this arrangement there exists the
objection that while the area of the
Masulipatam Circle would without
this be greatly reduced and additional
work & responsibility transferred
to Guntur where the Board are at
a distance from the Collector's office
there will be much liability of work
going wrong owing to want of complete
information which might be obtained
from any Office. The Taluk of Repalle
cannot be represented in the Board
unless the Assistant Collector were
put in charge of the Taluq and
relieved of Bunder Taluk charge.
In introducing the Local Fund
System if there had been but one
Circle for Whole District it would
have been the most convenient in
arrangement as I originally recommended
and would have greatly facilitated
the transaction of business.

I

2d It will be observed in that
an incomplete and inaccurate State
the Guntur Budget has been sent
up. There are no recorded Proceedings
even of the Meetings of the Board
at which the budget was prepared.
This is of course due in the present case
to the unfortunate circumstances of
Mr. Wilson's health having suddenly
broken down but Mr. Campbell wrote
of the difficulty there has been in taking
up the work owing to the want of correct
information. This difficulty entailed
by distance of referring to the Collector's
Office and the want of any Officials
in his own Office who have had experience
in drawing up Budgets.

I have the honor to be
Sir
Your Most Obdt. Servant
(Signed) J. A. C. Bowell
Collector.

(True Copy).

J. S. Pennington
Acting Secretary

Copies to Messrs
recd by C. Hogg.

Enclosure in Board's
Proceedings of 6th Sept
Received by Govt. F.D.
dated 17th Oct 1871.

Submitting two Copy
F. Letter from Collector
F. Return for month
Receipt & Expenditure
Receipts & charges for
1871-72 Guntur Circle
Guntur Circle

Proceedings of the Local Fund Board

Guntur Circle 23rd August 1871

Present.

1 W. Wilson Esquire Vice President
2 Colonel Moberly Superintending Engineer
3 J. Tyrell Esquire Civil Surgeon
4 Koli Subbarow Puntulu Garu
5 C. Sambayya Chetti Garu, Deputy Collector Range Affairs
6 Vadlamannaty Dámódarayya Garu
7 Singaraju Subbáráyadu Garu
8 Kanchinapally Narayana Row Garu
9 Palaparthi Venkatasubbayya Garu

1. Details of the Budget for 1871-72 discussed.

2. Resolved to pass the lists of new Works, repairs, and incomplete works received with the President's letter No 2152 dated 24th July, 1871. The Superintending Engineer states what amounts can be spent in the current year and the following sums are provided - viz:

(1) New works Rs. 55,717-0-0
(2) Repairs ——— 27,510-0-0
(3) Incomplete works 36,567-0-0

3. Resolved that all Roads be excluded as works chargeable rather to Provincial than to Local Funds

4 Resolved that the money necessary to complete

the incomplete works be appropriated from the 1/3 Loans &c.

5 Resolved that no house tax be raised in Tolls instituted this year.

6. Resolved to set apart for a District training school Rs. 1000 and for other schools Rs. 3000.

7 Resolved that the Board is willing to take over the Guntur Dispensary, and that the Municipality be asked to contribute as their quota 1/3 of the expense.

8 Resolved to set apart for vaccination Rs. 1296 (being the cost of the existing establishment in the Talooks forming the Guntur Circle) for six medical officers on Rs. 5 per month, Rs. 360; and for examining Tanks &c. Rs. 1500.

9. Resolved that the following sums be provided for establishments—

Viz. (1) In Collector's Office	Rs. 2000.	0.	0
In the Department Public Works	30,800.	0.	0
In the Boards own Office being the pay for 7 months of 1 Clerk on Rs. 40 and 1 peon — Rs. 6.	322.	0.	0.

/Signed/ Lowe A Campbell
For the Resident & Bd
(True Copy)

A Newman
Acting Sub Collector & Magr

Enclosure in a letter, D.
dated 25th October 1871
from the Collector N.A.D.
to the Secy. to the Board
Revenue
R. 3504

Copy to the Rev.
Collector 25/10/71

A. Pick 1654/71

Bangalore 9th September 1872.

No. 65

From

The Vice President
of the Local Fund Board
Bangalore.

To

The President of the
Local Fund Board
Nandydroog.

Sir,

I have the honor herewith the Local Fund Budget for the Circle for 1873-74.

2. The details were settled at a Meeting of the Board held at Gundoor on the 23rd October, and the Estimate made in the Manner attached.

3. An Endowment L.F. (b), the sum of Rs 450 is the balance to the credit of the late School at Chinna Sangam now converted into a Union. The Board decided not to raise any House tax this year, but draw the balance under "House-tax" 3(c). There is accordingly no entry, while under 6 "Fees in Schools" appears a sum of Rs 40.

4. The Board is willing to resume the Gundoor Dispensary, and an understanding has been come to between it and the Municipality that the latter shall contribute one third of the expenses. The sum of Rs 384 appearing in head 5 is one-third of the estimated expenditure over and above the balance in hand, and the allotment proposed to be taken from Capital. (Vide Statement H).

1. W. Nielson Esqre
Vice President.
2. Lieut Col. F. D. Newbolt
Insp. Genl. Hy. Dt. 2d Divn.
3. J. Lyons Esqre.
Civil Surgeon
4. K. Subbarow Garu. Dy. Colr.
5. C. Sambia Chetty Garu
3d Range Officer
6. P. Venkatakistiayya Garu
7. V. Domodarayya Garu
8. S. Subbarayuda Garu
9. R. Narasimha Rao.

5. The total sum at present at the credit of the Dispensary is Rs 208.14.10, and the estimated Contributions and receipts from the sale of medicines with the allotment from Capital Rs 1422-1-2. The total Rs 1831 appears under head 6(b) Statement I.A.

6. The Board decided that they would carry out the incomplete works, a list of which was furnished with your letter No 2102, dated 24 July 1877, and resolved for this purpose to supplement the Road Fund with an additional appropriation from the Land Cess. Hence the entry of Rs 1,000 in Statement II p.3 (Receipts).

7. No provision has been made for the roads from the Kadavatheruvu bridge to Shiva Sannidhi and thence to Motupalli as the Board were of opinion that these works would more justly be chargeable to Imperial or Provincial than to Local Funds.

8. The insertion of the items "Levelling the Sheboda Black tank" in Statement II A. part I is apparently contrary to Rule XXX, Clause 8, but as a matter of fact, it is a work of Communication, the road being at this place carried along the top of the tank bund.

9. With reference to your letter No 2295, dated 1st Current, a sum of Rs 3000 has been set apart under the head "Repairs", in Statement II. A, part II, for the maintenance of avenues on roads.

H.

10. It has not been settled what proportion of the Cost of the Educational Inspectorate in this Circle shall be borne by the Municipality and the whole has been debited to the Board in Statement I B. part II. (a).

11. The Capital of the Dispensary to which an allotment is made is in Statement II. column 4 consists of Rs 1000 deposited as a fixed deposit in the Bank of Madras. The Board propose to use this sum, and as the provisions of G.O. 10 of the Local Fund Act cannot possibly be carried out before the beginning of October, the interest to that date from the fixed has been credited in column 2.

12. The Office Establishment proposed consisting of a writer and a peon on Rs 40 & Rs 6 per month has already been communicated in the Vice President's letter, No 1, dated 2nd Sept. 1871.

13. The Board being uncertain what amount will be required for Controlling Establishments at the Residency has reserved a sum of Rs 16,886 which will be found under the appropriate head in part II. Statement I. B.

I have &c
Sd/ Lowe A. Campbell
Vice President.

True Copy
Sd/ J. C. Bowell
Collector

True Copy
J. S. Pennington
Acting Secretary

N.D. Gurlocker
Copy/ Mr. Majendie Collector.

Endorsement in Board's Proceedings of 30th Sept. 1871. Rec'd 1871.

Kistna District Collector's Office
Masulipatam 25th Septr 1871.

No 2017. 69

From Henry Newman Esqre
Offg. 1st Collector in charge of
Kistna District

To W. Pennington Esqre
Offg. Secretary, Board of Revenue
Madras.

Sir,

In continuation of the Board's letter, dated 20th September 1871, No 2967, I have the honor to forward herewith a copy of Proceedings of the Local Fund Board at Bezwada since received, explaining more fully the figures entered in their original Budget for the current official year.

I have &c &c
Offg. H. Newman.
Offg. 1st Collector in charge.

True Copy

W. Pennington
Acting Secretary.

2d Collector
Copying Assistant Collectorship.

No Enclosure 6641/71

SUPPLEMENT
TO THE
KISTNA DISTRICT GAZETTE.
PUBLISHED BY AUTHORITY.

SATURDAY, AUGUST 19th, 1871.

PROCEEDINGS OF THE LOCAL FUND BOARD.

Masulipatam Circle at a Meeting held Masulipatm 9th August 1871.

PRESENT.

J. A. C. Boswell, Esqr. *President.*
C. L. B. Cumming, Esqr. *Vice President.*
Colonel F. J. Moberly.
Lorne A. Campbell, Esqr.
W. R. Kershaw, Esqr.
Revd. C. Tanner.
W. E. Wright, Esqr.
K. Rama Rao Puntulu Garu.
V. Sitapati Rao Puntulu Garu.
C. Camaswara Dikshatulu Garu.
T. Ramabramham Garu.
V. Venkatachela Somayajulu Garu.
I. Sulibarayudu Garu.
M. Venkataswamy Naidu Garu.

Upon a draft Budget being laid before the meeting.

1. Resolved that the charge of Salt roads be excluded from the Budget as the Board are of opinion that such roads should not be chargeable to Local Funds being designed especially for the benifit of Salt Revenue.

2. Read and passed estimate amounting to Rupees 1,340 for reparing the road from old escape to old Lock through the village of Duggirala.

3. Resolved to include in the Budget rough estimate of Rupees 29,000 for constructing road from the Port to Sultanagaram Bridge through Masulipatam, the Municipality having agreed to pay a quarter of the cost. Estimate must be prepared within 4 months.

4. Read and passed estimate amounting to Rupees 491 for 4 tunnels to drain off rain

water at Newpett Bezawada.

5. Read and passed estimate amounting to Rupees 1023 for improvements and repairs to masonry works of Nizampatam good water channel.

6. Read and passed estimate amounting to Rupees 1500 for draining surplus water from the Tank North of Bezawada.

7. Read and passed Bill amounting to Rupees 202-1-3 for opening fresh water reservoir at Nizampatam for which the people have subscribed half.

Copy to be communicated to Revenue Board, Accountant General, and Comptroller of P. W. accounts.

8. Read and passed estimate amounting to Rupees 518 for constructing drinking water well at Volaru Rapalli Taluq for which the people have contributed half.

9. Read and passed estimate amounting to Rupees 11,300 for Iron Girder Bridge at Chintaguntapalem.

10. Resolved that no tolls be adopted in the Masulipatam circle in the current year.

11. Resolved that House tax be introduced in Avinigadda and Nizampatam for the benifit of the rate Schools now converted into union Schools

12. Resolved that the ordinary Meeting of the Local Fund Board be held on the 2nd Saturday of each month at 2 o'clock

Special Meetings will be held as occasion requires. A permanent Sub Committee consisting of the following members is appointed for the despatch of emergent business.

President and Vice President.
Superintending Engineer.
Zillah Surgeon.
Revd. C. Tanner.
K. Rama Rao Puntulu Garu.
Or any three of these.

Resolved that the above Sub Committee be requested to prepare the draft Budget for 1872-73.

13. Resolved that until a suitable building can be built the Meetings be held in the Collector's Office.

14. Resolved that the following Office Establishment be entertained.

1 Clerk Rs. 40.
1 Clerk Rs. 25.
1 Peon Rs. 7.

15. Resolved that K. Rama Rao Puntulu Garu be requested to be Honorary Secretary to assist the President and Vice President.

16. Resolved that the Superintending Engineer be requested to favour the Local Fund Board with estimates for the following roads.

1. Masulipatam via Sallapally to Kotapalam.
2. Masulipatam via Pedana to Gudivada.
3. Gannavaram to Nuzvid via Akiripalli.
4. Jaggiapett to Muktiyala.
5. Sallapally to Lynampudi.
6. Masulipatam to Avinigadda
7. Gunnavaram to Weyur.
8. Improvement to Hyderabad road.
9. Motar to Veddhucheruvu.
10. Weyur to Gudivada.

73

Revenue Department

Proceedings of the Board of Revenue
Dated 25th October 1871.

Read the following

No. 1846.

From,

E. B. Powell Esq^re,
Director of Public Instruction.

To,

The Secretary to the,
Board of Revenue,
Madras.

Sir,

I have the honor to state that the Educational Budget provision of the Local Fund Board of the Masulipatam Circle for the year 1871-72 appears to me to be appropriate.

I have &c
(Sd) E. B. Powell
Director of Public Instruction

Office of the Director of Public Instruction
Madras 14th October 1871

Submitted to Government with reference to paras 17 & 21 of the Board's Proceedings dated 14th October 1871, reviewing the Local Fund Budget of the Masulipatam Circle.

/True Copy & Extract/

J. B. Pennington
Acting Secretary

To the Chief Secretary to Government
Financial Department

77

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter Proc. of the Board of Revenue, dated 4th Oct. 1771

No 152 — Order thereon, dated 30th Oct. 1771 No. 622.

The balance remaining at credit of the Rajah found at the commencement of the current year was Rs 1,79,300. In the Budgets submitted with the foregoing Proceedings of the Board of Revenue, Rs 100000 are assigned to the Masulipatam Local Fund and Rs 79,300 to that of Guntoor. The grounds of this distribution are not stated; but in his letter forwarding the Budget

Read 30th Oct. 1771

Proceedings of the Board of Revenue

Dated the 25th Oct. 1771

Despatch 25

Received 26

Resolved, that Colonel Pearse be requested to make in Local Fund charges for 1771-72. the Director of Public Buildings that the Government to be applied to the Collector of Masulipatam

Budget of Masulipatam, the President says, "the difference in the distribution is owing to most of the roads having hitherto been undertaken in the Guntoor Circle, where the expenditure would appear to have been greater than the receipts." The distribution of Road Fund balances should be arrived at by ascertaining the receipts and expenditure in each Circle from the first institution of the fund; and if the President's statement be well founded, the Guntoor Board have no claim to share in the past accumulations of the Road Fund. The amount allotted to this

should

should, at most, be that which will balance their Road Fund Budget for the current year. A sum of Rs. 45,000 appears sufficient for that purpose; and the remainder of the balance Rs. 136,300 will therefore go to Masulipatam.

2. The Local Fund Boards of the Districts have omitted from their Budgets certain daily roads which are specified by the Board of Revenue in para. 15 of their review of the Masulipatam Budget, and the Board of Revenue stating that it is their intention to address Government separately, have not entered the works. Of the eight works, items 1, 2, 7 & 8, are

new

new works, on which no expenditure has yet been incurred. Items 3 & 4, are repair works and the roads for which they are assigned, are clearly such as, on the principles laid down in the orders noted in the margin, are to be provided for in Local Fund Budgets. One is in the Masulipatam Circle and the other in Guntoor, and the Govt have entered the allotments required in the Budgets. The 5th item is deferred for the preparation of more complete Estimates, and as to the 6th, the Govt are doubtful, whether, with reference to the remarks in the second

G.O. 7th Augt 1871 No 313
6th Oct. 1871. No 529.

2

of the Orders above cited, as to the Cheyaur Channels, the allotment should be provided in the Local Budget. The Board of Revenue will be good enough to obtain a report as to the nature of the work. The Govt, before passing orders as to the other works, await the Revenue Board's promised communication.

3. As revised below, the allotments for Expenditure on works by the Public Works Dept in the Masulipatam and Guntoor Circles are respectively Rs 153,970 and Rs 123,470 - The charge for Public Works Dept General establishment, Rs 40,70, should therefore be distributed, Rs 25,150 to Masulipatam and Rs 18,920 to Guntoor - The cost of petty establishment

establishment is equally divided. The Govt. do not at present interfere with this arrangement, but request the Board of Revenue to take steps for dividing the Petty Establishment between the two Circles.

11. Budgets. Between the two Circles Rs. 1830 are allowed for the Educational Inspectorate. The charge for the existing establishment will be according to a statement furnished by the Director of Public Instruction Rs. 2,010. This provides for only one Inspector, Schoolmaster on Rs 25. The Govt. think that another on Rs 35 should be at once entertained. The man now employed should be transferred to the Guntoor Circle, and the new man employed

employed in Masulipatam. The President should bring the matter before the Local Boards. The deficiency in the provision, is due to a different Estimate of travelling allowances and the allotments may stand. Rhodes for vaccination, with an increase, not detailed, of Rs. 250, in the Masulipatam Circle, are sufficient. The cost of vaccinators now employed in each Circle is apparently provided in its Budget. The Superintendent Govt. of Vaccination should be directed by the Inspector General Indian Medical Dept., to take up without delay, the question of the division of the Vaccine Establishments in districts containing

more

more Circles than one. As far as the Govt. have yet seen, nothing has been done by him under Rule IX.

5. Masulipatam.—In this Circle it is proposed to establish two Unions for the support of the Rule Schools opened at Avinigadda and Nizampatam. The Govt. sanction the proposal, and request that draft Notifications, authorizing the imposition of the house tax, may be submitted. The Local Fund Board have included in the Budget, the whole of the receipts and charges of the Masulipatam Civil Dispensary, including among the receipts, a contribution of Rs 1,080,

from the Municipality. The Local Fund Board apparently desire to assume the management of the Institution, but there is no reason for departing from the General rule which has been laid down. The interests which the Local and Municipal bodies have in the Institution can be adjusted in the appointment of its Committee, but the management should certainly rest in the Municipal Commissioners, who are on the spot, and more likely to exercise the necessary supervision than the Members of the Local Fund Board. The charges are estimated, apparently correctly, at Rs 37,402, and the receipts from current sources at Rs 1,570.

OF

To provide for their share of the remainder Rs 2000 it will probably be fair that a contribution of Rs 1000 should be made by the Local Fund Board; and the detailed receipts and charges of the Dispensary will be struck out of the Budget. The Collector is authorized to notify in the District Gazette that it is the intention of Govt. to declare the Institution vested in the Municipal Commissioners. The endowed Choultry is, it is presumed under the control of the Board of Revenue under Regulation VII of 1817. The Govt. hereby consent to the transfer of the management to the Local Fund Board.

6. The receipts of the

Balance	—	137080
Allotments 48	—	27460
Rates & taxes	—	110620
Fees in Schools	—	80
Endowments 48	—	270
Miscellaneous	—	540
		276050

the Local Fund as shown in the margin, will be Rs 276050. The cess is estimated to produce Rs 110000, and of this sum, exactly two thirds or Rs 73,330, are credited to the Road Fund. The credit should probably be more, as the whole of the road cess collection during the first 3 months of the year belongs to the Road Fund. The Board of Revenue will call for a report on the point, which Information to should also give information as to the credit to the Guntoor Road Fund budget, which the Govt. observe, is also exactly two thirds of the whole cess proceeds, including the revised balance, the afore-

%

of the road fund will be Rs. 2,35,630 - The expenditure on avenues being excluded, and the allotment for the repair of the Argole & Bantumilly road adds the outlay on works will be Rs. 1,48,890 - Of the whole charge for P. W. D. Establishment, Rs. 23,970, are chargable to the Road Fund, and for tools & plant Rs. 1,190; and the total expenditure under all heads, will be Rs. 1,91,340, leaving a road fund balance of Rs. 44,290.

Grant I (Public Works) amounts to Rs. 2,03,060.

7. Under Grant II, the sum of Rs. 1,000 being half the estimated charges of a Training School,

School, the other half being borne by Government are provided. The Director of Public Instruction will cause the necessary arrangements to be made for opening the School. The assignment for the said grant is Rs. 2,000, not too much. Grant II is Rs. 4,710-

8. Grant III contains no provision for Sanitation. As there are ample funds, the Govt have inserted an allotment of Rs. 1,000, which they have no doubt the local board will be able to utilize. The revised grant amounts to Rs. 3,900.

9. Grant IV, as fixed by the Board of Revenue is Rs. 1030-

10. The expenditure is as follows:—

Grant

Grant I	—— Rs	203,060
Grant II	—— "	4,710
Grant III	—— "	3,900
Grant IV	—— "	1,030
		212,700

Balances.

Road fund -	44,290	
Union funds -	40	
Endowments -	800	
General -	18,220	
		63,350
		276,050

11. The Budget contains provision for the repair of towing paths on navigable Canals and the Local Fund Board in making the provision have remarked that the cost can only be fairly charged to local funds if the Govt are willing to put Act I of 1870 in force and if the proceeds of the boat licenses are made over to the local funds. It is observed that under the Act, such proceeds must be credited to a Special fund. The question will, however, be referred to the Revenue Department.

12. Question. — The Local Fund Board have included in their Budget the whole of the receipts and charges of the Question Civil Dispensary, the management of which, must under the Local Fund Rules and the orders of Government, be entrusted to the Municipal Commissioners. As the Agents (including the balance, but excluding the proposed appropriation from Capital, which is disallowed) are Rs. 810, and the estimated charges Rs. 2,620 (according to the last Dispensary Report, the charges were only

L. R. D. 16 Oct 1869

only Rs. 1,895/, there re-
-mains Rs. 1810 to be
provided between Local
& Municipal Funds.
Rs. 1,000 will be a fair
Contribution from the
farmers, and will be en-
-tered in the Budget - all
the other dispensary al-
-lotments, including that
for the repair of the
building, will be struck
out. The Govt observe
that the estimate of
Receipts takes no credit
for European and Na-
-tive donations, from
which, Rs. 910-3-7
were realized in 1869.
There are apparently
no endowed Choultries
in the Circle. The Collector
will notify in the
District Gazette, that
it

it is the intention of
Govt to transfer the
Guntoor Dispensary to
the Municipal Com-
-missioners and after the
date of the publication of this notice
13. There is one Rate
School at Chinna
Ganjam. The Local Board
propose to defer the
imposition of the house
tax, meeting the charges
of the current year Rs. 320
from the balance of
School funds Rs. 450.
The President will
submit in due time
a draft Notification
for the levy of the tax
in 1872/73. The Act
VI of 1863 was declared
to be in force in Nandigama
Taluk
-gudlur, but no Explan-
-ation has been given why a Union
is not now to be formed
there.

S.O. 7th Dec. 1870 No 379
Educational

The

14. — The assets of the Local Fund, including the revised balance of Road Cess are Rs. 1,76,890 and of this sum Rs. ~~31,500~~ 155000 are credited to the road fund, including an additional appropriation from the Local Fund which it is necessary to make of Rs. 16,702- The charges of the Road Fund are as shown in the margin. The reserve is reduced to Rs. ~~3790~~ 3790 as there appears no necessity for one so large as provided in the Local Budget. The maintenance grant for the Chinna Ganjam road has been added. The Govt. observe with reference to Item 19 Statement A Part I the great Northern Road, that in G.O. 21st July 1871, a sum

to balance the budget	Rs.
New works	96900
Repairs	25,760
Establt	25,660
Tools & plant	2500
Reserve	4000
	1,54,790
Balance	210
	155000

9

statute labor

of Rs. 1,00,000 was required. Rs. 15,000 are allotted in the Guntoor budget and nothing in that of Masulipatam. The Govt. trust that adequate provision may be made for this important work in the Budgets of 1872-3. Grant I Public Works is Rs. 1,62,580-

15. Grant II comprises the charge above mentioned for Inspection, an allotment of Rs. 1,000 for a training school, Rs. 3,000 for results Grants, and Rs. 320 the charges of the Chinna Ganjam School - total Rs. 5,250.

16. Grant III is Rs. 4,65, and Grant IV as computed by the Board

7

of Revenue, Rs 830.

17. The revised budget is as follows:—

Receipts—

Balances	Rs 45,160
Allotments &c	16,100
Rates & Cesses	1,14,000
School fees	60
Miscellaneous	1300
	176890

Expenditure—

Grant I	1,62,560
Grant II	5250
Grant III	4160
Grant IV	830
	1,72,800

Balances—

Road fund	210	
Union fund	170	
General	3710	4090
		1,76,890

18. The inconveniences specified by Mr Boswell, resulting from the division of the District into two Circles, are, that owing to the distance of

of Guntoor from the Collector's office, work in the Guntoor Circle is likely to go wrong, and apparently that Repalle and Bapatla, which form one public Works Range, are separated. The former inconvenience will be felt only at first, and the latter will, to a great extent be remedied by the separation of the Establishment between the two Local Fund Circles, a measure towhich the Revenue Board have been directed in para 3, supra, to turn their attention. The reasons in favor of division, viz., the great size of the district, its separation into two tracts of different physical

physical characteristics, and in which the incidence of the land revenue, and the staple products, differ — and the indispensiney of inaugurating an arrangement which cannot be permanent, outweigh, in the opinion of Govt. the reasons for constituting the district into a single circle — If the District Local Fund Establishments which have been authorized, are found insufficient, the Govt will be prepared to sanction an increase.

J.B.

To

1 The Board of Revenue
2 " Dir. of Pub. Instruction
3 " Insp. Gen. Sanitation
4 " Insp. Gen. Jails
2 Accountant
3 PW Department
6 Sanitary Comrs
Revenue Department C.I.
Collector of Kistna

9-3-78 [illegible]

Govt. of {187} Madras.

Financial

To

The Board of Revenue.

Dated 2nd Dec 30 } 187 , No. 622

Recd.

Nos. 49. 53

Passing orders on the Budget of the Nasulipatam and Guntoor Local Fund Circle for 1871-72