M.R.O. 1—77,006—8-6-37.

(1) Number of pages._____

(2) Date of repair_____

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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No.	491	Press ~~Mis.~~
65-66.		
Dated	16-4-	1873.

34/38

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
16th April 1873.

No. 65. Read the following Proceedings of the Board of Revenue, dated 23rd November 1872, No. 2262:—

From the President, Local Fund Board, Nellore Circle, dated 15th October 1872, No. 582.

ABSTRACT.—Submitting Budget Estimates of the Local Funds of the Nellore District for 1873-74.

From the Sanitary Commissioner, dated 28th October 1872, No. 1,563.

ABSTRACT.—Reporting that the Local Fund Board, Nellore, has provided a sum of Rs. 5,800 for Sanitary expenditure during official year 1873-74.

From the Secretary to the Inspector-General, Indian Medical Department, dated 1st November 1872, No. 7,118.

ABSTRACT.—Submitting remarks on the Estimate for 1873-74 of Nellore Local Fund Circle.

From the Director of Public Instruction, dated 13th November 1872, No. 2,504.

ABSTRACT.—Submitting remarks on the Local Fund Budget of the Nellore District for 1873-74.

THE Local Fund Budget Estimates of the Nellore Circle for 1873-74, are submitted for the approval of Government with the following remarks:—

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The total assets under all the funds are given as Rupees 3,14,360:—

	RS.
1. Balances	52,000
2. Allotments from general revenue	51,730
3. Rates and Taxes	2,08,470
4. Fees in Schools, etc.	150
5. Endowments	...
6. Miscellaneous	2,010
Total...	3,14,360

3. The grant from Provincial Funds for schools has been raised from Rupees 1,700 to Rupees 3,250, in consequence of the transfer to the Local Board of the three middle class schools at Vencatagiri, Naidupett and Kundakur.

G. O., F. D., dated 6th April 1872, No. 469.
Do. do. 4th October 1872, No. 1,331.

4. Under Special Funds, it is estimated that there will be Rupees 20,000 available for transfer from the Pound Fund, a moiety of which is credited to the Local Funds, the other moiety being intended for experimental farms, etc. In paragraph 9 of his letter, the President dilates on the great hardship caused by the appropriation of half the surplus Pound Fund for the up-keep of farms in other districts, and requests that the whole or at least more than a half may be made over to the Local Funds. The orders of Government on this subject are distinct, and the President has failed to appreciate the intention of the Agricultural scheme which is devised to improve agriculture throughout the Presidency.

Vide G. O., F. D., dated 10th October 1871, No. 544.

5. The land cess is entered as Rupees 1,95,000 which is Rupees 15,000 less than the current year's estimate. The decrease is owing partly to an expected diminution in the Land Revenue demand and partly to anticipated delay in collections.

6. The tolls are expected to yield Rupees 2,000 against Rupees 2,500, the current year's estimate. The decrease is owing to the reduced rates of tax collected under the Local Fund Act at the Nellore Anicut Toll-bar.

7. The House-tax is estimated at Rupees 11,470. This is to be collected for the support of forty-eight Union Schools, as detailed in Statement III. Of these, twenty-five have already been sanctioned by Government, and proposals for the formation of two more Unions were submitted to Government, with the Board's Proceedings, dated 31st October 1872, Miscellaneous No. 7,245. The President is requested to expedite the proposals for the remaining Unions.

8. STATEMENT I.-B., EXPENDITURE.—The total proposed expenditure is Rupees 2,74,525 made up of—

	Rs.
Grant I	2,30,495
,, II	25,960
,, III...	13,410
,, IV...	4,660
Total...	2,74,525

9. GRANT I., PUBLIC WORKS, STATEMENT II., ROAD FUND RECEIPTS AND EXPENDITURE.—According to Statement II., the Road Fund assets are Rupees 2,27,480.

10. The share of the cost of Public Works Department supervision chargeable to the Road Fund is entered as Rupees 59,780, which is made up of Rupees 57,620, the sum provided in the current year's budget and Rupees 2,160 being 3¾ per cent. of the former amount. This is not in accordance with paragraph 2 of the Government Order, Financial Department, dated 5th September 1872, No. 1,183, which directs that, in making provision for the charge in the budget, the Local Boards should enter sums bearing the same ratio to the budgetted expenditure on works, as in this year's budget, plus 3¾ per cent. The ratio of the cost of establishment to the expenditure in the last budget was 25·1816. The cost of the new Establishment is 3·5845 in excess of the cost of the old one. Thus the ratio in the budgets of 1873-74 must be 26·0842 per cent. The total expenditure by the Public Works Department is Rupees 1,37,510 which at 26·0842 per cent. gives Rupees 35,870, of which Rupees 35,550 are chargeable to the Road Fund and Rupees 320 to the General Fund.

The share of cost of general management should be Rupees 2,500 and the Reserve Rupees 18,050.

11. STATEMENT II.-A., PART I., NEW WORKS—PART II., REPAIRS.—Parts I. and II. seem to call for no remark.

Statement II.-B. is still under preparation.

12. GRANT II., EDUCATION.—Grant II. is made up of the following charges :—

	Rs.
1. Payment for inspection	5,000
2. Union Schools	13,960
3. Purchase of books	2,000
4. Results grants	4,000
5. Contribution to the Nellore Municipality on account of Schools ...	1,000
Total ...	25,960

Proceedings of the Madras Government, Financial Department,
16th April 1873.

13. The allotment for the first item provides for the salaries etc., of two Deputy-Inspectors of Schools and of four Inspecting Schoolmasters as noted in the margin. The provision seems to be sufficient as it is not likely that the full amount of the travelling allowance will be drawn by the Deputy-Inspectors and Inspecting Schoolmasters. The Director of Public Instruction suggests that the allotment should be raised at least to Rupees 6,000 taking the staff to consist of two Deputy-Inspectors and five Inspecting Schoolmasters, but the Board cannot discover how the amount has been calculated. Further it seems unnecessary to make provision for five Inspecting Schoolmasters while only four have been sanctioned by Government.

Vide G. O., Financial Department, dated 6th March 1872, No. 241.

	Rs.	Rs.
1 Deputy-Inspector	1,500	
Office allowance	280	
Travelling allowance	880	
		2,660
1 Deputy-Inspector	1,200	
Office allowance	280	
Travelling allowance	880	
		2,360
		5,020
Two-thirds of this is		3,347
2 Inspecting Schoolmasters at Rupees 25 each, 50×12	600	
1 Inspecting Schoolmaster at Rupees 20 each, 20×12...	240	
Office allowance	60	
Batta	430	
		1,330
1 Inspecting Schoolmaster at Rupees 20 each, 20×12	240	
Office allowance	20	
Batta	140	
		400
		5,077

14. Mr. Powell next points out that no provision is made for building Schoolhouses and that only Rupees 500 is entered for Repairs. He proposes that Rupees 3,000 for the former and Rupees 1,000 for the latters making in all Rupees 4,000, be set apart. The Board observe from Statement III. that only twelve Union School buildings are to be repaired at a cost of Rupees 500 and that only Rupees 430, the net unappropriated balance, is available from the Union Funds. It will thus be seen that the Union Funds do not admit of the adoption of Mr. Powell's proposals. The attention of the President is however called to this point.

15. The 4th item (Rupees 4,000) has been raised to Rupees 6,000 as suggested by the Director.

16. Mr. Powell further remarks that no provision has been made in the Budget for an Elementary Normal School which is necessary for the district and suggests that a sum of Rupees 2,000 may be entered for the purpose. The President will be good enough to bring this subject before the Circle Board and report their views.

17. The fifth item was sanctioned in G. O., Financial Department, dated 21st June 1872, No. 809.

18. GRANT III., SANITATION, ETC.—This grant consists of the following items :—

	Rs.
1. Hospitals and Dispensaries	1,300
2. Vaccine Establishment	2,700
3. Employment of Medical Practitioners	500
4. Sanitary Establishment, etc.	5,800
5. Travellers' Bungalows	1,400
6. Miscellaneous	1,710
Total...	13,410

19. The first item (Rupees 1,300) is for the Dispensary at Ongole as particularized in Statement IV.-A. It is Rupees 430 in excess of the current year's provision. The increase is owing to the enhanced pay of the Medical Officer, to the proposed entertainment of two additional medical servants and to a larger provision on account of Hospital furniture. The Inspector-General Indian Medical Department points out that no sum has been allotted to cover the cost of the Medicines and Surgical Instruments which may be required for the Dispensary but does not state what it may be expected to amount to. The President should ascertain this from the Medical Officer in charge of the Institution, and make the necessary arrangements.

20. The fourth item (Rupees 5,800) is made up of the following charges :—

	Rs.
1. Clearing Prickly-pear in Union Villages	300
2. Sanitary arrangements at festivals	500
3. Sanitary improvements in different parts of the Circle.	5,000
Total...	5,800

The Sanitary Commissioner suggests that particulars of the proposed sanitary expenditure should be furnished in all future Budgets. The President is requested to attend to this.

21. The fifth item (Rupees 1,400) is the pay of the Establishment attached to the fifteen Traveller's Bungalows of the district which were transferred to the Local Board in G. O., Financial Department, dated 8th April 1872, No. 483. Of the fifteen bungalows, there is one at Nellore, which should be made over to the Municipal Commissioners of the town. The President will, in consultation with the Municipal Commissioners, ascertain their views.

22. The sixth or last item (Rupees 1,710) is made up of Rupees 510 for the Dispensary at Nellore, and Rupees 1,200 for its branch. The usual provision of Rupees 390 for the Lungerkhana at Nellore has not been made, and no explanation is furnished for the omission. The President will explain.

23. Grant IV., Miscellaneous.—Of the four items of charges exhibited under this grant, the allotment for the third marked C. has been reduced from Rupees 2,270 to Rupees 1,070 as shown in the margin. The difference, viz., Rupees 1,200, is intended to meet the salary of the proposed Head Clerk on Rupees 100 per mensem which was disallowed by the Board and Government. The question has since been mooted again by the President and it has been submitted for the Orders of Government in Board's Proceedings, dated 7th October 1872, Miscellaneous No. 6,712.

	Rs.
1 Clerk.....	50
1 Do.	25
2 Attenders at Rupees 7 each..	14
$89 \times 12 = 1,068$ or in round numbers Rs. 1,070.	

Vide G. O., Financial Department, dated 14th August 1872, No. 1,075.

24. An abstract of the Budget, as revised by the Board of Revenue, is as follows :—It is observed that large balances are left unappropriated under the Road and General Funds. After the close of the current year, the President should submit a Supplemental Budget to utilize these balances :—

Receipts.		Charges.			
	Rs.			Rs.	Rs.
Road Fund...	2,27,480	Grant I. ... Road Fund...		1,97,790	
Union Fund	14,870	Union Fund		500	
General Fund	72,010	General Fund		8,350	
					2,06,640
		Grant II ... Union Fund		13,960	
		General Fund		14,000	
					27,960
		Grant III... Union Fund		300	
		General Fund		13,110	
					13,410
		Grant IV... Road Fund...		2,500	
		General Fund		960	
					3,460
		Balances.			2,51,470
			Rs.		
		Road Fund...	27,190		
		Union Fund	430		
		General Fund	35,270		
				.....	62,890
Total ...	3,14,360		Total ...	.....	3,14,360

(A true Extract.)
(Signed) J. GROSE,
Secretary.

No. 66. Order thereon, 16th April 1873, No. 491.

With their Proceedings above recorded, the Board of Revenue submit the Local Fund Budget of the Nellore Circle for 1873-74.

2. The opening balance of the Road Fund exceeds the estimated closing balance for 1872-73 by Rupees 44,940 owing to anticipated savings. The allotment for schools from Provincial Funds is increased by Rupees 1,550 on account of the transfer of some aided schools to the Local Fund Board. An increase of Rupees 6,000 is also expected in the contribution from the Pound Fund. Under Rates and Taxes there is a decrease of Rupees 15,000 in the cess on land. The house-tax must be struck out with reference to G. O., dated 28th March 1873. The allotment for Public Works Establishment may stand as entered by the Board of Revenue. The allotment for New Works, Communications, is only Rupees 60,000 against Rupees 1,41,980 for the current year, but the budget, as modified by Government, shows a balance of Rupees 27,090 at credit of the Road Fund, which, together with the reserve, brings the sum available for New Works, Communications, up to Rupees 1,05,140. There is a decrease of rather over Rupees 10,000 in the allotment for Repairs, chiefly in items Nos. 1, 3, 6, 7, and 9. The total absence of explanation of this change is not satisfactory. Item No. 7 is put down at sixteen miles in length, while, in the current year's budget, its length is given at eleven miles. Variations of this kind should be explained in the column for Remarks, Statement II.-A. It appears that nine old rate schools have been continued and twenty-five new schools sanctioned by Government. Provision for the necessary expenditure in connexion with these thirty-four schools can be made from the unallotted general balance, but the other schools proposed will be struck out of the budget. The increase in the provision for Result Grants made by the Board of Revenue, at the suggestion of the Director of Public Instruction, is approved. The sum of Rupees 300, which it was proposed to devote from the proceeds of the house-tax to the extirpation of prickly-pear in unions, must now disappear from the budget. Anything that may be necessary in that direction must be done from the general provision for sanitation.

3. The President states that a large general balance was purposely left unallotted to meet anticipated expenditure in the construction of choultries, musafurkhanas, &c. As no details have been given, the Government are unable to say how far the reduced balance of Rupees 27,075 will suffice for the work.

4. The abstract of the budget, as modified by Government, is as follows:—

Receipts.			Rs.	Rs.
Balances—				
Road Fund			47,000	
General Fund			5,000	
				52,000
Allotments—				
Provincial	Roads	...	38,280	
	Schools	...	3,250	
Special			10,200	
				51,730
Rates and Taxes—				
Cess on land			1,95,000	
Tolls...			2,000	
				1,97,000
Miscellaneous...				2,160
Total ...				3,02,890

Expenditure			Rs.	Rs.
Grant I.—				
Road Fund...			1,97,790	
General Fund			8,850	
				2,06,640
Grant II.—				
General Fund				25,515
Grant III.—				
General Fund				13,110
Grant IV.—				
Road Fund			2,600	
General Fund			860	
				3,460
				2,48,725
Balances—				
Road Fund			27,090	
General Fund			27,075	
				54,165
Total ...				3,02,890

(True Extract.)

Acting Under Secretary,
for *Chief Secretary.*

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

Exd. J. Wright.

Govt. of {1873 Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated April, 16th.

Rec'd.

Encl.

G. O., 16th April 1873, No. 491.

APRIL.
Nos. 65-66.

Reviewing the Local Fund Budget of the Nellore Circle for 1873-74.

5

No. 2504

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION.

MADRAS, 13th November 1872

From

E. B. POWELL, Esq.,
Director of Public Instruction.

To

The Secretary to the
Board of Revenue.

SIR,

I have the honor to make the following remarks in reference to the Local Fund Budget of the Nellore District for 1873/74

2. Rs 5000 is allotted for Inspecting Agency; but taking the staff to consist of two Deputy Inspectors and five Inspecting School masters, at least Rs 6000 will be required.

3. No provision is made for building school houses, and only Rs 500 is entered for repairs. I am informed that very few of the school houses are even moderately appropriate,

most

most being mere sheds; at the same time it is evident that, without decent buildings, these schools will fall into discredit. I think it would be well to set apart some 3000. Rs for the erection of a few new school-houses, and to provide Rs 1000 for repairs.

4 The provision for Results grants is Rs 4000, while upwards of 5000 Rs was sanctioned in 1871-72. The diminution has probably been made in consequence of the provision for these schools; but, if so, I think sufficient account has not been taken of the probable improvement of indigenous schools during the coming year. I suggest that Rs 6000. be entered for Results grants.

5. In conclusion, I have to remark that no provision has been made for an elementary Normal school. I consider the Kellore District to be in need of such an institution, and I suggest that Rs 2000 be provided for the purpose.

I have the honor to be,
Sir,
Your most obedt. Servant
J. Bowie
Director of Public Instruction

Memo of Remarks
Charges

7

Grant I

Estt of General Establishment
D. P. W.

1872-73	1873-74	Increase
57,620	59,780	2160.

The Estimate for 1873-74 is raised by Rs 2,160, with reference to G. O. No. 1183 dated 5th September 1872.

Tools and Plant

Decrease 990 This decrease is owing to the decrease in the expenditure proposed on works.

Grant II

Payment of inspection -

Increase 1,000 - The increase of 1000 Rs in the Estimate for 1873-74 is owing to the employment of an additional Deputy Inspector, with Establishment, and an Inspecting School Master -

Public Works Dept

No. 1191 of 1872.

From

The Director of Public Instruction,

To

The Secretary to Government,

Bombay Castle.

Dated 23rd April 1872.

Received 25th April 1872.

Enclosures.

Subject Remarks on the Estimate for Public Instruction for 1873-74.

Sir,

I have the honor to forward herewith the Estimate for Public Instruction for 1873-74.

2. The Estimate for 1873-74 is Rs 59,780 or Rs 2,160 more than the Estimate for 1872-73.

3. The increase is owing to the employment of an additional Deputy Inspector, with Establishment, and an Inspecting School Master.

4. The decrease in Tools and Plant is owing to the decrease in the expenditure proposed on works.

I have &c.

(Signed) G. Wingate

Director of Public Instruction.

S. O. No. 16 dated 13th May 1873.

Let Estt 2388/72

Public Works Dept

No. 1191 of 1872.

From

The Director of Public Instruction,

To

The Secretary to Government,

Bombay Castle.

Dated 23rd April 1872.

Received 25th April 1872.

Enclosures.

Subject Remarks on the Estimate for Public Instruction for 1873-74.

Sir,

I have the honor to forward herewith the Estimate for Public Instruction for 1873-74.

2. The Estimate for 1873-74 is Rs 59,780 or Rs 2,160 more than the Estimate for 1872-73.

3. The increase is owing to the employment of an additional Deputy Inspector, with Establishment, and an Inspecting School Master.

4. The decrease in Tools and Plant is owing to the decrease in the expenditure proposed on works.

I have &c.

(Signed) G. Wingate

Director of Public Instruction.

S. O. No. 16 dated 13th May 1873.

Let Estt 2388/72

Union Schools

Increase 4,061

The increase in the Estimate for 1873-74 is owing to the increased expenditure involved in the transfer of the 3 Middle-Class schools of Vellore, Nagapatt & Kanchipuram, respectively, to the Local Fund Board.

Contribution to Municipality — 3

A sum of 1000 Rs. is provided as Contribution to Municipal schools, and the provision is the same as that sanctioned for 1872-73 in G. O. No. 809 dated 21st June 1872.

The Circumstances under which the grant is provided are the same as those described in the G. O.

Grant III

Hospitals and Dispensaries - 3

The Estimate is based on the probable requirements for the year 1873-74.

The increase in the Estimate is owing to the enhanced pay of the Medical Officers, and the entertainment of two Medical Servants.

A sum of Rs. 260 is provided for Furniture, as the Hospital is in great need thereof.

Grant IV

The increase in the items of "Establishment in Collector's Office and Establishment in Local Fund Boards' Office" is owing to the additional

Additional Establishment, Sanctioned by Government for the two Offices. It includes likewise the increase of establishment recommended by the Local Fund Board.

Nellore
Local Fund Board's Office
15th October 1872.

Vice President for
President, L. F. Board

Encl

Change
Statement of Remarks
on Local Funds.

L Rec'd No 2217/72

Encl 2388/72

No 7118.

9

Office of Insp.r General Hosps.
Fort Saint George 1st November 1872

From

The Secretary Inspector Genl. Hosps.
Fort Saint George

To

The Secretary to the Board of
Revenue

Sir,

With reference to No XX Local Fund Rules, I have the honor by direction of the Inspector General to submit to the Board the following remarks on the Estimate for 1873-74 of the Nellore Local Fund Circle.

2. There is only one purely local fund Dispensary in the Circle viz that of Angole, and it is observed with reference to the provision made for it, that no sum has been allotted to cover the cost of medicines and Surgical instruments. Formerly the requirements

requirements as regards these were, being small, met from the police stock, but under existing financial regulations this will no longer be possible. Provision will therefore have to be made accordingly. The amounts provided under the other heads of expenditure for the Dispensary seem sufficient.

3. The sums allotted as grants to the Municipality on account of the Dispensary and Branch Dispensary of Nellore are respectively Rupees 510 and Rupees 1209, and agree with the actuals of 1871-72.

I have the honor to be
Sir
Your Most Obed.t Servant

Surgeon
Secretary Inspector General
Indian Medical Departt.

4-2-1906

OFFICE OF SANITARY COMMISSIONER.

No. 1563. Madras, 28th October 1873.

From

The Sanitary Commissioner
for Madras.

To

The Secretary to the
Board of Revenue
Madras.

Sir, I have the honor to report for the information of the Board of Revenue, that the Local Fund Board of the Nellore Circle has provided a sum of Rs 5,800 for sanitary expenditure during the official year 1873/4, of this amount Rs 800 are set down for the removal of prickly pear, and for sanitary expenditure at a festival. The remaining sum of Rs 5,000 is proposed to be allotted in the improvement of water supply but no details are afforded in regards to this expenditure.

The sum in question is probably as much as can be profitably laid out during the year, but I trust that future estimates will exhibit the proposed sanitary expenditure in greater detail.

I have the honor to be,
Sir,
Your most Obed.t Servt
W. McConnell. F.R.C.S.
Sanitary Comr. for Madras

Enclosures.

The Sanitary Commissioner
Dated
Despatched
Received
Signature
No.
To the Secretary to the Board of Revenue

Rec'd 4-11-73

No. 2388/73.

No. 2 Genl. Statn. - A 7
Public Health, Sanitary
Con. & Sui. Subject No. 2
23 Sept 73

Engineer
The Govt. Architect &c
Chief Engineer
Public Works Dept.
Madras

Submits Estimates
on the Estimate
for 1873-74 of Nellore
Local Fund Circle
& connection with
the Pickleway.

Memo of Remarks — L. Fund Budget for 1873/74
Return No. 12

Receipts.

Allotments from General Revenues.

A. Provincial Funds.

For Roads Rs 38.280.

Schools For 1873-74	3.246	The proposed Estimate is the same as the grant sanctioned for 1872-73.
1872-73	1,700	The increase is owing to the transfer to the Local Fund Board of the three Middle class schools at Venkatagiri, Naidupett and Kandukur, which had been in the receipt of grants.
Increase	1,546	

B. Special Funds.

Surplus Funds Fund

1872-73	1873-74	Increase	
4.000	10.000	6.000	The increase under this head is on Account of the larger

From
The Sanitary Commissioner for Madras.

To

Dated 20 Oct 1873
Despatched
Received 23 Oct 1873

No.

Enclosures.

Returns that the Local Fund Board Nellore will have provided a sum of Rs 5000 for Sanitary Purposes. - Since which the Local Fund Year 1873-74

Rd 23 Oct 72

L. Fund 2388/72

Oct 24-11-72

larger Contribution from the Road Fund - Viz 20,000 Rs, a moiety of which Comes to the Road Fund.

III Rates and Taxes

(A) Cess on Land.

1872-73	1873-74	Decrease
2.10.000	1.95.000	15.000

The proposed Estimate is smaller than the Estimate for 1872-73 by Rs 15,000, which is the result of a fall in the Land Revenue Demand, and of the uncertainty of the Collections being made quite up to the Kistbundy Amount. Also the Arrears outstanding at the end of the year are estimated to be smaller than in the Commencement of the Current year, owing to more punctual Collections being insisted on.

— Tolls —

1872-73	1873-74	Decrease
2,500	2,000	500

The Decrease is expected with reference to the rental for the Current year, & the reduced rates of Taxes.

— House - Tax —

		Decrease
11,600	11,475	125

The Estimate is framed on the Union Reports, settled hitherto.

Travellers' Bungalows. A sum of Rs 500 is estimated under this head. The actual Collections on Account of

of Bungalow fee Funds for
1871-72 Amounted to Rs 475.

Nellore
Local Fund Board
15th October 1872

Vice President for
President L. F. Board

Received
Answered
1

Nellore 14

No. 582. Local Fund Board's Office
15th October 1872.

From

G. Vans Agnew, Esquire,
President, Local Fund
Board, Nellore.

To

J. Groves, Esquire,
Secretary to the Board of
Revenue, Madras.

Sir,

I have the honor to submit the Budget Estimates of the Local Funds of this District for 1873-74 in the prescribed forms.

2 A Memo of remarks, showing the Variations of receipts and charges for the year under consideration, as compared with those of former years, is enclosed for information.

3 The entire assets for the Official year 1873-74, under all the Funds are estimated at Rs 3,14,360. Of this

In Lr. C. 2388/72.

Lr. Rev. No. 2214/72

sum, Rs 2,27,480 belong to Road Fund, the remaining portion being divided as below:-

	Rs
Union Fund..	14,869
Endowment —do—	"
General —do—	72,011

The expenditure proposed is estimated at Rs 2,74,025, leaving a balance of Rs 40,335, which has been distributed as below:-

	Rs
Road Fund -	855
Union —do—	430
General - do —	39,050

4. A large sum has been computed as savings from the Current year's allotment, and carried to credit, as the probable opening balance for the next year. This is owing to an impression on the part of the Local Fund Board that the sanctioned Estimates for several new works have been framed on too extravagant a scale, and in order Road Fund

order to give Mr R. Smith, the Offg Superintending Engineer, an opportunity of revising the Estimates.- 15

5 Only two works have been entered under "New Works", Statement II A. Part I, and an expenditure of Rs 60,000 provided for them. If necessary, a supplemental Budget will be hereafter submitted.-

6 The estimated grant under Provincial Funds for roads is the same as that for 1872-73, the proposed expenditure being Rs 38,280.-

7 Under Schools, the increase on the receipt side amounts to Rs 1,546, owing to the transfer to the Local Fund Board of the three Middle Class Schools of Naidupett, Venkatagiri and Kandukur.-

8 Under Special Funds, the receipts under Surplus Pound Fund amounted in

in 1872-73 to Rs 4,000. For the year under Consideration, they are shown as Rs 10,000, being an increase of Rs 6,000, which is attributable to the Contribution from the Surplus Pound Fund of Rs 2,000, a moiety of which is credited to Road Fund.-

9 I respectfully beg again to draw the attention of the Board to the great hardship to the people of this District involved in granting away so large a portion of the Surplus Pound Fund for the up-keep of farms at Sydapett and elsewhere. As the old balances are worked off, the Road Fund is becoming each year less adequate to cope with the requirements of the District, and requires relief.- If there is any fund in the District which the people have a right to have spent for their own benefit, it is this Pound Fund, which assumes its exceptionally large proportions owing to the harassing system of unenclosed wood reserves set agoing by Mr. Dykes.- It is hard enough on the people to have lost for years a large proportion of their best pasture for no sort of good that either they — or I — can perceive without also losing the benefit of the vexatious fines that have been wrung from them by the "Wood Department".- Under these circumstances, I would therefore urge that the other moiety of 10,000 Rs, or at least the greater portion of it, may be transferred to the Local Fund Board.-

10 The proposed Estimate of Cess is less than that for 1872-73 by Rs 15,000. This decrease is to be attributed in part to the fall in the Land Revenue Demand, and in part to the uncertainty

of collections being made quite up to the Kistbundy amount. A decrease is also expected under "Tolls," owing to the reduced rates of tax.. The receipts from House-tax have been calculated from the Reports on Unions, which have already received the sanction of Government.-

Union Funds. 11. Twenty five of the 38 Schools, referred to in the former report, have been already established. The reports on two are still with Government, and reports for the formation of three others have been received from the Offg Deputy Collector, and will be disposed of hereafter. Proposals have also been received for the formation of an Educational Union at Nagatanudram.- This village does not form one of the 38 alluded to before, but was excluded from the Kaligiri Union

Union on the revision of the latter.-

12 Comprehensive reports on the Kavali, Kanigiri, Kandukur, and Nellore Talugs have been received, and submitted to Government; but, as no orders have been yet passed, no provision for additional Schools has been made in the Budget.-

Endowment Fund.. 13. There are no endowed institutions in this District.-

General Fund.. 14.. The allotment for Results-Grants for this year has been computed at Rs 1,000 more than for 1872-73. This amount, it is expected, will be required for the new Schools, which have been brought under inspection. Independent of the large number of Schools, which have already been, and will further in the course of the year be formed into Unions, several new ones under the present arrangements have to be paid from Results

Results-grants; a larger area than heretofore having been brought under inspection.-

15 The requisite provision has been made for the Keep of bungalows. Provision has also been made for the entertainment of two additional Servants for the Dispensary at Bagoli; a requisition for the same having been made by the Hillah Surgeon.- A proposal to this effect is now before the Local Fund Board, and will, in all probability, be passed at the next Meeting.-

16 A large balance is shown under this fund (Rs 39,550). This has been done expressly as the Local Fund Board hope to meet thereby the cost of the Construction of certain Choultries and Musafar Khanas, sanctioned by them some time ago, and

and the plans and Estimates for which are being thoroughly revised by the Offg Superintending Engineer.- 18

17 The Talugwar Statement is not submitted with the others, as the required information has not yet been obtained. It will be submitted as soon as this has been procured.-

I have the honor to be,
Sir,
Your most obt Servant,

Vice President
for President.-

No. 2962-

19

Revenue Department.

Proceedings of the Board of Revenue
dated 23rd November 1872

Read the following letters.

From The President L.F. Board, Nellore Circle, dated 15 October 1872 No. 582.
" Sanitary Commissioner " 26th " " " 1563
" Secretary to the Inspector General Indian Medical Department } " 1st November " 7118
" Director of Public Instruction " 13th " " " 2504

The Local Fund Budget Estimates of the Nellore Circle for 1873-74 are submitted for the approval of Government with the following remarks.

Statement I.A. Revenues & Receipts

2. The total assets under all the funds are given as Rupees 3.14.360-
A

1	Balances	52.000
2	Allotments from general revenue	51.730
3	Rates and Taxes	2.08.470
4	Fees in Schools &c.	150
5	Endowments	"
6	Miscellaneous	2.010
		3.14.360

3. The grant from Provincial funds for schools has been raised from
A

From The President L.F. Board Nellore Circle dated 15th October 1872 No. 582

Received 18th October 1872

Read 22nd

No. 582

Enclosure 16

Submits the Budget Estimates of the Local Fund of the Nellore District for 1873-74

G.O. 16 dated 23 December 1872

Tic 2388/72

Rs 23-10-72

Rupees 1,700 to Rupees 3,250 in consequence of the transfer to the Local Board of the three middle class schools at Vencatagiri, Naidupett and Kundukur.

G.O. P.D. 6th April 1871 No. 269
— D. — 4th October 1871 No. 1331

4. Under Special funds it is estimated that there will be Rupees 20,000 available for transfer from the Pound Fund, a moiety of which is credited to the Local Funds, the other moiety being intended for experimental farms &c. In paragraph 9 of his letter, the President dilates on the great hardship caused by the appropriation of half the surplus Pound Fund for the upkeep of farms in other districts and requests that the whole or at least more than a half may be made over to the Local Funds. The orders of Government on this subject are

Vide G.O. P.D. 10th October 1871 No. 544

distinct

distinct, and the President has failed to appreciate the intention of the Agricultural Scheme which is devised to improve agriculture throughout the Presidency.

5. The Land cess is entered as Rupees 1,95,000, which is Rupees 15,000 less than the current year's estimate. The decrease is owing partly to an expected diminution in the Land Revenue Demand and partly to anticipated delay in collections.

6. The tolls are expected to yield Rupees 2,000 against Rupees 2,500, the current years estimate. The decrease is owing to the reduced rates of tax collected under the Local Fund Act at the Nellore Ancient Toll-bar.

The

7. The House-tax is estimated at Rupees 11.470. This is to be collected for the support of 48 Union Schools as detailed in Statement-III. Of these 25 have already been sanctioned by Government, and proposals for the formation of two more unions were submitted to Government with the Boards' Proceedings dated 31st October 1872. Miscellaneous No. 7245. The President is requested to expedite the proposals for the remaining Unions.

8. The total proposed expenditure is Rupees 2.74.525 made up of

Statement I B Expenditure

Grant I	2.30.495.
Do II	25.960.
Do III	13.410.
Do IV	4.660.
Total	2,74.525.

According

Grant I Public Works Statement II Road Fund receipts and expenditure.

9. According to Statement II the Road Fund Assets are Rupees 2.27.480.

10. The share of the cost of Public Works Department supervision chargeable to the Road Fund is entered as Rupees 59.780, which is made up of Rupees 57.620, the sum provided in the Current year's budget and Rupees 2160. being 3¾ per cent of the former amount. This is not in accordance with para: 2 of the Government Order, Financial Department dated 5th September 1872 No. 1183, which directs that, in making provision for the charge in the budget, the Local Boards should enter sums bearing the same ratio to the budgetted expenditure on works, as in this year's budget, plus 3¾ per cent. The ratio of

of the cost of establishment to the expenditure in the last budget was 25·1816. The cost of the new establishment is 3·584~~0~~5 in excess of the cost of the old one. Thus the ratio in the budgets of 1873-74 must be ~~28·77~~ 26·0842 Mct. The total expenditure by the Public Works Department is Rupees 1.37.510 which at ~~28·77~~ 26·0842 Mct. gives Rupees ~~39.510~~ 35870 of which Rupees ~~39.240~~ 35550 are chargeable to the Road Fund and Rupees ~~1510~~ 320 to the General Fund.

The share of cost of General management should be Rupees 2.500 and the Reserve Rupees 18050.

11. Parts I and II seem to call for no remark.

Statement II B is still under preparation.

Statement II A.
Part I
New Works
Part II
Repairs.

Grant

Grant II Education.

12. Grant II is made up of the following charges:-

	Rs
1. Payment for Inspection	5.000.
2. Aided Schools	13.960.
3 Purchase of Books	2.000
4. Results grants	4.000
5. Contribution to the Nellore Municipality on account of Schools.	1.000
Total	25.960

Vide G.O. P.D. 6 March 1873. No 241.

13. The allotment for the first item provides for the salaries &c of two Deputy Inspectors of Schools and of four Inspecting Schoolmasters as noted in the margin. The provision seems to be sufficient as it is not likely that the full amount of the

1 Deputy Inspector	Rs 1500		
Office allowance	280		
Travelling "	880		2660
1 Deputy Inspector	1200		
Office allowance	280		
Travelling "	880		2360
	1673		5020
Two thirds of this is			3347
2 Inspecting Schoolmasters @ Rs 25 each	50 × 12	600	
1 Do. at Rs 20	20 × 12	240	
Office allowance		60	
Batta		430	1330
1 Inspecting Schoolmaster @ Rs 20	20 × 12	240	
Office allowance		20	
Batta		140	400
			5077

the Travelling allowance will be drawn by the Deputy Inspectors and Inspecting School-masters. The Director of Public Instruction suggests that the allotment should be raised at least to Rupees 6,000, taking the staff to consist of two Deputy Inspectors and five Inspecting Schoolmasters, but the Board cannot discover how the amount has been calculated. Further it seems unnecessary to make provision for five Inspecting Schoolmasters while only four have been sanctioned by Government.

Mr. Powell

14 Mr Powell next points out that no provision is made for building Schoolhouses and that only Rs: 500 is Entered for repairs. He proposes that Rs: 3,000 for the former and Rs: 1,000 for the latter, making in all Rs: 4,000, be set apart. The Board observe from Statement III that only 12 Union Schoolbuildings are to be repaired at a cost of Rs: 500 and that only Rs: 430, the net unappropriated balance, is available from the Union funds. It will thus be seen that the Union funds do not admit of the adoption of Mr Powell's proposals. The attention of the President is however called to this point.

15. The 4th item (Rs: 4000) has been raised to Rs: 6,000 as suggested by the Director.

Mr

16. Mr Powell further remarks that no provision has been made in the Budget for an Elementary Normal School which is necessary for the District and suggests that a sum of Rs. 2000 may be entered for the purpose. The President will be good enough to bring this subject before the Circle Board and report their views.

17. The 5th item was sanctioned in Government Orders, Financial Department, dated 21st June 1872 at 809.

18. This grant consists of the following items:— Grant III. Sanitation &c.

		Rs.
1.	Hospitals & Dispensaries —	1,300
2.	Vaccine Establishment —	2,700
3.	Employment of Medical Practitioners —	500.
4.	Sanitary Establishments &c. —	5,800
5.	Traveller's Bungalows —	1,400
6.	Miscellaneous —	1,710
	Total —	13,410

19. The first item (Rs. 1,300) is for the

the Dispensary at Ongole as particularised in Statement III A. It is Rs. 400 in excess of the current years' provision. The increase is owing to the enhanced pay of the Medical Officer, & the proposed entertainment of two additional Medical Servants and to a larger provision on account of Hospital furniture. The Inspector General Indian Medical Department points out that no sum has been allotted to cover the cost of the Medicines and Surgical Instruments which may be required for the Dispensary but does not state what it may be expected to amount to. The President should ascertain this from the Medical Officer in charge of the Institution and make the necessary arrangements.

20. The fourth item (Rs. 5,800) is made

made up of the following charges:-

1. Clearing prickly pears in Union Villages	—	Rs. 300
2. Sanitary arrangements at festivals	—	500
3. Sanitary improvements in different parts of the Circle	—	5,000
		5,800

The Sanitary Commissioner suggests that particulars of the proposed sanitary Expenditure should be furnished in all future budgets. The President is requested to attend to this.

21. The fifth item (Rs. 1,400) is the pay of the Establishment attached to the 15 Travellers' bungalows of the District which were transferred to the Local Board in Government Orders Financial Department, dated 8th April 1874, No. 483. Of the 15 bungalows three is one at Nellore, which should be made over to the Municipal Commissioners of the town. The President will, in

Consultation

Consultation with the Municipal Commissioners, ascertain their views

22 The 6th or last item (Rs. 1,710) is made up of Rs. 510 for the Dispensary at Nellore and Rs. 1200 for its branch The usual provision of Rs. 390 for the Lingerkhana at Nellore has not been made and no explanation is furnished for the omission. The President will Explain.

Grant IV Miscellaneous

23. Of the four items of charges Exhibited under this grant, the allotment for the third marked C is has been reduced from Rs. 2,270 to Rs. 1,070 x as shown in the margin. The difference, Viz:- Rs. 1,200, is intended towards the Salary of the proposed Head

x 1 Clerk — Rs. 50
1 — do — 25
2 attenders at Rs 7 Each — 14
89 x 12
= 1068 or in round numbers Rs. 1070

Head Clerk on Rupees 100 per
mensem which was disallowed
by the Board, and Government
The question has since been re-
moved again by the President
and it has been Submitted
for the orders of Government
in Boards Proceedings dated
7th October 1872 Miscellaneous
No. 6712.

Vide G.O.I.D.
dy 14th August 1873
No. 1075

24. An Abstract of the Budget,
as revised by the Board of
Revenue, is as follows. It is
observed that large balances
are left unappropriated under
the Road and General funds.
After the close of the current
year

year, the President should submit
a Supplemental budget to utilize
these balances.

Receipts	Rs.		Charges		
Road Fund	2,27,480	Grant I	Road Fund	195390	
Union do	14,870		Union do	500	206640
General do	72,010		General do	8,350	
		Grant II	Union do	13,960	
			General do	14,000	27,960
		Grant III	Union do	300	
			General do	13,110	13,410
		Grant IV	Road do	2,500	
			General do	960	3,460
					251480
			Balances		
			Road fund	32090	
			Union do	430 +	62890
			General do	35280 +	59200
			Total		314360
Total	314360				

(True Extract)

J. Gole
Secretary

To The Officiating Chief Secretary
to Government
Financial Department
with original letter Enclosed

E. Thompson
Comptroller of Accounts

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter Proceedings of the Board of Revenue dated 23rd November 1872. ~~16th April 1873 No 491~~ ~~20th February 1873 No 244~~. Order thereon

With their Proceedings above recorded the Board of Revenue submit the Local Fund Budget of the Vellore Circle for 1873/74.

2. The opening balance of the Road Fund exceeds the estimated closing balance for 1872/73 by Rs 429 owing to anticipated savings.

3. The allotment for schools from Provincial Funds is increased by Rupees 1550 on account of the transfer of some aided schools to the Local Fund Board. An increase of Rs 600 is also expected

Rs 1 Rs 4 Rs

See Register Pp. 4 Rs

Financial 16/4/73.

Read letter from Board of Revenue Dated 23rd November 1872 No 4912 with enclosures

Read Order thereon dated 20th February 1873 No 244

Ordered that the Budget Estimate for the Vellore Circle for 1873/74 be submitted to the Government of India in the Financial Department.

(Sd) T. Pycroft

Pp. 2204 & 2052

Rs: 6 afsh. 1873 . . — 40 — 42
" 4 Oct. 1873 . . — 34 — 43 — 18.
" 10 " " . . — 34 — 42 — 38
" 5 Nov. " . . — 34 — 42 — 38
" 6 " " . . — 42 — 48
" 21 " " . . — 94 — 95
" 8 afsh. 1872 . . — 150 — 168.
" 16 August 1872 . . — 91 — 93.

Pp. 2204 & 2052
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" 4 Oct. 1873 . . — 34 — 43 — 18.
" 10 " " . . — 34 — 42 — 38
" 5 Nov. " . . — 34 — 42 — 38
" 6 " " . . — 42 — 48
" 21 " " . . — 94 — 95
" 8 afsh. 1872 . . — 150 — 168.
" 16 August 1872 . . — 91 — 93.

Rs 1

Rs 4

Rs 1

Rs 1

Rs 1

expected in the contribution from the Pound Fund. Under Rates and Taxes there is a decrease of Rs 15,630 principally in the Cess on Land. The other items call for no remark. Excluding the opening balances the receipts for 1873/74 are expected to fall short of those of the current year by Rupees 6910.

3 The allotment for new works is only Rs 60000 against 141980 allotted for the current year, but the budget as modified by the Board of Revenue shows a large balance to the Road Fund not anticipated by the local Board, from which it will be possible to make further provision under this head. There is a decrease of rather over Rs 10000 in the

the allotments for repairs chiefly in items Nos 1. 3. 6. 7 and 9. The total absence of explanations for this change is not satisfactory. Item No 7 is put down at 16 miles in length while in the current years budget its length is given at 11 Miles. Variations of this kind should be explained in the Column for remarks.

Statement IIA. The allotment for Public Works Establishment has been amended by the Board of Revenue in accordance with G.O dated 6th September 1872 No 1183. Under Grant 27 the provision for inspection is raised by Rs 1000 to allow of the employment of an additional Deputy Inspector and an Inspecting School master. This item and the

budget

budget estimates for 48 union schools is passed on the understanding that no additional expenditure is to be incurred until the orders of Government have been received on definite proposals for the establishment of the as yet unsanctioned unions. The existing staff would probably suffice for even more than the ~~thirty-three~~ schools already sanctioned. The increase in the provision for result grants made by the Board of Revenue on the suggestions of the Director of Public Instruction is approved. The Government await the President's report on the views of the Local Fund Board regarding the establishment of an elementary Normal School

As

I wd. alter
this so as to say
that as ~~the~~ do not
wish the Board
to establish any more
Union Schools: and
also that of the
25 already sanctioned
Union as yet which
have not been yet
actually established
these shd. be dispensed
with. And that the
Estimate of receipts
under "Share Tax"
must be reduced
accordingly from the Budget
JSR

As remarked by the Sanitary Commissioner the information regarding the mode in which it is proposed to utilize the allotment for sanitation is far too meagre. The provision however seems ample.

4 In the abstract of the budget given at the end of the Board's Proceedings the balances do not seem at first sight to correspond with the other figures, but on reference to Statement IV shows that this is owing to the entry of a sum of Rs 320 as an appropriation from general funds to the Kaidupatti Union. In such cases it is usual to omit the contribution from general funds in the Union receipts on Statement III and to show a nominal balance equivalent to the

I wd. also propose that of these schools actually established the expense shd. be met partly from the portion of the land-cess available for the purpose and that the Govt. shd. supply as dispensary ~~shall remain~~ from Provincial funds
JSR

the assistance obtained from general funds, but the President's letter incorporated with G.O. dated 25th April 1872 No 560 shows that there will be an annually recurring deficit to be met from general funds which can never be repaid by the Union, in which case no object would be served by keeping up an indefinite & by increasing negative balance and the course adopted in the preparation of the budget is consequently approved.

5 The President reports that the large general fund balance (Rs 35,270) has been purposely left unallotted to meet the charges connected with certain works the estimates for which are now under revision. ~~His Excellency is~~

do

~~accordance with the Rule laid down by the G.I. that Estimates should be submitted with the Budget.~~ Ent to the Accountant General requesting every endeavour to expedite the preparation of the estimates as much as

30

do not consider this a satisfactory way of preparing a budget. Every project on which it is intended to incur expenditure during the year should be included and the nearest possible approximation made to the estimate. The Government cannot sanction any expenditure not shown in the budget (except from the reserves) and unallotted balances must will be taken into consideration when determining the amount of grant to be given to each circle from Provincial funds.

H

Ent

To

The Board of Revenue with duplicate attached.
" Revenue Department
" ~~Collector of Bellary~~
" Accountant General
" Public Works Department
" Inspector General Civil & Medical Departments
" Director of Public Instruction
" ~~Sanitary Commissioner~~
" President Local Fd Board Bellary Circle.
" President of the Munl Comrs Bellary

Govt. of {1873 Madras.

From Financial

To The Board of Revenue

Dated Read 15 / Recd. 1873, No. 491

Nos. 65. 66

Transmitting the Local Fund Budget of the Nellore Circle for 1873-74.

Financial Department.

31

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Proceedings of the Board of Revenue dated 23rd November 1872

Order thereon, 16. april 1873 No 491.

With their Proceedings above recorded, the Board of Revenue submit the Local Fund Budget of the Nellore Circle for 1873-74

The opening balance of the Road Fund exceeds the estimated closing balance for 1872-73 by Rupees 44,940 owing to anticipated Savings. The allotment for Schools from Provincial Funds is increased by Rs 1,530 on account of the transfer of some aided Schools to the Local Fund

S.D.S

Would it not be better that the Estimate for the preceding year should accompany the present Order?

*This title to be done in future
S.D.S*

Fund Board. An increase
of Rs 600 is also expected
in the contribution from
the Pound Fund. Under
Rates and taxes, there is a
decrease of Rs 15,000 in the Cess
on land. The house tax must
be struck out with reference to G.O
dated 28th March 1873.
The allotment for public
works Establishment
may stand as entered
by the Board of Revenue.
The allotment for New
works, Communications,
is only Rs 60,000 against 1,41,980
for the current year but
the Budget as modified
by Government shows a
balance of Rs ~~20,920~~ 27090 against
Road fund which together
with the reserve brings the
sum available for New
works, Communications,
upto Rupees ~~124,770~~ 105140 There is
a

a decrease of rather over
Rupees 10,000 in the allot-
ment for repairs, Chiefly
in items Nos 1, 3, 6, 7 and 9.
The total absence of
explanation of this
change is not satisfactory.
New No 7 is put down at
16 Miles in length while
in the Current years Budget
its length is given at 11 miles.
Variations of this kind
should be explained
in the Column for remarks.
Statement II A. 2 appears
that nine old pati Schools
have been continued and
twenty five new Schools
Sanctioned by Government.
Provision for the necessary
Expenditure in connection
with these thirty four
Schools can be made
from the unallotted
general balance but the

other

Improved

other Schools will be struck out of the Budget. The increase in the provision for Result grants made by the Board of Revenue at the suggestion of the Director of Public Instruction is approved. The sum of Rupees 300 which it was proposed to devote from the proceeds of the house tax to the extirpation of prickly pear in Unions must now disappear from the Budget. Anything that may be necessary in that direction must now be done from the general provision for sanitation.

The President states that a large general balance was purposely left unallotted to meet anticipated expenditure in the construction of Choultries.

Musafurkhanas

33

Musafurkhanas vide As no details have been given the Government are unable to say how far the reduced balance of Rupees 27,075 will suffice for the work.

The Abstract of the Budget as modified by Government is as follows.

Receipts

Balances		
Road Fund	47,000	
General Fund	5000	52,000
Allotments		
Provincial Roads	38,280	
Provincial Schools	3250	
Special	10,200	51,730
Rates and Taxes		
Expenditure	1,95,000	
Tolls	2,000	
	1,97,000	
Miscellaneous	2,160	
Total	3,02,890	

Expenditure

Expenditure

Grant I

Road Fund —	197.790	
General Fund —	8.850	206.640

Grant II

General Fund —		25.515

Grant III

General Fund —		13.110

Grant IV

Road Fund —	2600	
General Fund —	860	3.460
		248.725

Balances.

Road Fund —	25.090	
General Fund	27.075	54.165
		302.890

To,

The Board of Revenue. 14
" Revenue Department. 6
" Accountant general 6
" Public Works Department 21
" Inspector General Indian Medical Department 6
" Director of Public Instruction 17
" Sanitary Commissioner 6
" President L & L Board Nellore Circle 6
" President Municipal Commission Nellore 6

Govt. of {1873} Madras.

Financial

To

The Board of Revenue.

Dated April 16 } 1873, No. 491.
Recd. }

Nos. 65. 66.

Reviewing the Local Fund Budget of the Nellore Circle for 1873-74.

Despatch

31/3 5/4 8/4