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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 504 Press Mis.

80-81

Dated 18-4- 1873.

22/23

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
18th April 1873.

No. 80. Read the following Proceedings of the Board of Revenue, dated 1st March 1873, No. 297 :—

From the Acting President of the Local Fund Boards, Ganjam District, dated 12th December 1872, No. 305.

ABSTRACT.—Requesting that the Chetterpore Local Fund Board may be allowed to levy tolls in certain places in the Circle.

From the same Officer, dated 12th December 1872, No. 314.

ABSTRACT.—Forwarding Budget Estimate of the Chetterpore Circle for 1873-74.

From the same Officer, dated 12th December 1872, No. 319.

ABSTRACT.—Forwarding Local Fund Budget of the Chicacole Circle for 1873-74.

From the Sanitary Commissioner, dated 6th January 1873, Nos. 50 and 52.

ABSTRACT.—Remarking on the provision made in the Budget Estimates of the Chicacole and Chetterpore Circles for 1873-74 for sanitary purposes

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THE Local Fund Budget Estimates of the Chetterpore and Chicacole Circles of the Ganjam District for 1873-74 are submitted to Government with the following remarks :—

CHETTERPORE CIRCLE.

2. STATEMENT I.-A., REVENUE AND RECEIPTS.—The receipts of this Circle are estimated at Rupees 1,30,840 as follows:—

	Rs.
1. Balances	10,000
2. Allotments from General Revenue	14,080
3. Rates and Taxes	1,05,660
4. Fees in Schools, etc	220
5. Contributions	200
6. Receipts from Endowments, etc.	530
7. Miscellaneous	150
Total...	1,30,840

3. The Provincial grant for the current year is Rupees 21,780* inclusive of Rupees 5,000 given for the Chetterpore Circle in G. O, Financial Department, dated 20th March 1872, No. 336 in lieu of tolls which were disallowed by Government. For the ensuing year the same grant *minus* Rupees 5,000, the receipts expected from tolls, is distributed between the two Circles with reference to the proposed expenditure by the Department of Public Works' agency in each. According to the instructions of Government the grants for the Circles in the current year must be repeated. For reasons which will appear further on the toll receipts have been struck out.

	Rs.
* Chetterpore	15,460
Chicacole	6,320
	21,780

	Rs.
Provincial Funds	21,780
Expected receipts from tolls in 1873-74..	5,000
	16,780

	Rs.
Chetterpore	9,990
Chicacole	6,790
	16,780

4. A sum of Rupees 5,000 is entered as the expected toll collections to be made at the places noted in the margin. The Acting President in the first letter recorded above states that the amount has been included in the

Hooma, Aska, and Itchapoor—*Vide* paragraph 7 of Board's Proceedings, dated 26th January 1872, No. 189.

budget in accordance with the resolution of the Local Fund Board, but he expresses a hope that the Government may be able, as they did in the current year, to disallow the imposition of these tolls, and give an equivalent grant from Provincial Funds. As the Provincial grant is to be repeated independently of the consideration why it was given the Board have struck out the receipts from this source.

5. A sum of Rupees 8,660 is estimated on account of House-tax to be levied for the support of schools in twenty-two places which are enumerated in Statement III. A detailed scheme for these Unions is promised. It is also referred to by the Acting President in his letter, (recorded in Board's Proceedings, dated 11th January 1873, No. 31,) giving cover to the report on the state of primary education in the Circle. It is observed that two of the Unions appear in the current year's budget. As the Unions all fall within the scope of Rule XI. the Board do not think they should be struck out.

Barwah and Itchapoor.

6. Under 6, (a) Educational, is shown Rupees 30 as the discount to be allowed in purchasing School books. The necessity for the entry is not apparent. When books are purchased from the Government District Depôts their price *minus* the discount, is demanded by the Curators and the net amount is paid by the Local Boards and charged to the General Fund, subject to its recovery by the gradual sale of books to the Union and other Schools. The item has been struck out.

7. A sum of Rupees 150 is expected from the four† Travellers' bungalows which the Local Board have consented to take over. The Board of Revenue have separately submitted to Government the papers on the subject of the transfer of these bungalows to the Local Board.

† Kanchelly, Harripoor, Itchapoor, and Injelly

8. Grant I., Public Works, Statement II., Road Fund Receipts and Charges.—The Road Fund assets are estimated at Rupees 1,02,410, including an additional appropriation of Rupees 15,000 from the one-third Land Cess. The current year's grant from Provincial Funds has been inserted, and the receipts from tolls struck out as noticed above. With these alterations the Road Fund assets now amount to Rupees 1,02,880.

9. The share of the cost of Public Works Department General Establishment has been erroneously calculated. The ratio of establishment to expenditure in the current year's budget is 25·1816 per cent., and the new Public Works Department Establishment is 3·5845 per cent. more in cost than the old establishment. The rate to be adopted in the ensuing year's budgets is therefore 26·0842 per cent., and the proposed expenditure in the Circle multiplied by this gives Rupees 17,030, of which Rupees 16,510 are chargeable to the Road Fund and Rupees 520 to the General Fund.

10. The share of the cost of General management chargeable to the Road Fund should be Rupees 1,130.

11. The allotment for contingencies is given as Rupees 150, while that shown under Grant I. is Rupees 100. There ought to be no difference between the two figures. The Board have reduced the provision to Rupees 100.

12. The provision of Rupees 5,000 under 5 is for the payment of the first instalment of the loan of Rupees 25,000 sanctioned from Imperial Funds in G. O., Financial Department, dated 21st March 1872, No. 341. The amount is shown after Grant IV. in Statement I.-B. instead of under Grant I. The necessary alteration has now been made.

13. The Reserve should be Rupees 9,590.

14. Statement II.-A., Part I., New Works.—Part I. contains six items, with an aggregate allotment of Rupees 25,100. The second and third are unsanctioned, but plans and estimates for the second work are now before the Board and will be shortly submitted to Government.

15. The sixth work is for completing the sanitary arrangements in the town of Ganjam. The information called for in paragraph 5 of the G. O., Financial Department, dated 23rd March 1872, No. 360, has been submitted to Government in a separate Proceeding.*

* Dated 7th February 1873, Miscellaneous No. 58.

Proceedings of the Madras Government, Financial Department,
18th April 1873.

16. Part II., Repairs.—The allotment (Rupees 40,800) for repairs is on the whole Rupees 100 less than that made in the current year's budget. The maintenance grant for the road outside the town of Berhampore, which lies within the Municipal limits, has been excluded.

17. Statement II.-B.—This statement should be forwarded as soon as possible so that it may be included in the printed budget.

18. Grant II., Education.—The current year's budgets provide for one Deputy Inspector for the two Circles, and for four Inspecting Schoolmasters at the rate of two for each Circle. The Chetterpore Board now propose to have a separate Deputy Inspector as decided in G. O., Financial Department, dated 17th September 1872, No. 1,215 besides the two Inspecting Schoolmasters, and hence the increased provision for payment for Inspection.

19. Rupees 180 are provided for Salary grants, but no particulars thereof are given in Statement III.-B. It is, however, observed from the Acting President's letter that Rupees 120 are intended as a grant-in-aid for a school at Sompetta, and the remainder for any other wants which may arise. The Board have retained only Rupees 120, and exhibited the particulars in Statement III.-B. Should there be any application for Salary grants in the course of the year it may be complied with out of the available General Funds.

20. Under (e) Miscellaneous, Rupees 800 are exhibited as the share payable by the Chetterpore Board towards the expenses of a Normal School proposed to be established at Russelcondah at the joint expense of Government and of the two Local and Municipal Boards. The existing Government Normal class is to be absorbed in the new scheme, the management of which is to vest in Government; the Local and Municipal bodies contributing only the following sums out of the total estimated cost, Rupees 2,700:—

	RS.
Two Circle Boards at 800 Rupees each...	1,600
Two MunicipalCommissions at 120 Rupees each ...	240
Total...	1,840

The letter* of the Acting President on this subject was submitted to Government for orders through the Director of Public Instruction with Board's Proceedings, dated 16th January 1873, Miscellaneous No. 284.

* Dated 14th December 1872, No. 310.

21. Grant III., Sanitation.—With reference to G. O., Public Department, dated 1st July 1872, No. 750, the Circle Board have provided for a larger number of Vaccinators, and forwarded a scheme for the opinion of the Superintendent of Vaccination. The details of the scheme are given in the Acting President's letter. On the receipt of a reply from the Superintendent the President promises to submit the scheme for orders.

22. It is proposed to employ a Medical officer on 100 Rupees a month with an allowance of Rupees 30, who is to itinerate in the Circle generally, and particularly in the town of Ganjam, with a supply of medicines.

23. A sum of Rupees 1,000 is entered for Sanitary establishments, etc., but nothing is stated as to how this money is to be laid out, nor is Statement IV.-B. furnished. The Sanitary Commissioner notices the absence of details, but states that the provision is for general sanitary expenditure in the Circle. He, however, regrets the smallness of the amount. The attention of the Acting President is drawn to the subject.

24. A sum of Rupees 500 is entered as the contribution to be paid to the Berhampore Municipality for the Civil Dispensary against Rupees 1,500 shown in the current year's budget, and the Acting President states that the amount to be paid is still under discussion. Government, in their review of the current year's budget estimates of the Berhampore Municipality, remarked that the payment from Local Funds might be reduced from Rupees 1,500 to Rupees 250, but left it to the Local and Municipal Boards to settle the matter.

G. O., F. D., dated 14th May 1872, No. 643.

25. The subjoined is an abstract statement of the receipts and charges as modified in this office:—

Receipts.		Charges.			
	RS.		RS.	RS.	
Road Fund...	87,880	Grant I. ... Road Fund... ...	98,270		
Union Fund	8,880	Union Fund.. ...	300		
General Fund	34,520	General Fund. ...	2,850		
				1,01,420	
Road Fund.		Grant II. ... Union Fund... ...	5,620		
RS.		General Fund. ...	6,390		
Receipts ... 87,880				12,010	
Appropriation 15,000		Grant III. ... General Fund ...	.....	6,640	
1,02,880		Grant IV. ... Road Fund... ...	1,130		
		General Fund. ...	310		
				1,440	
				1,21,510	
		General Reserve	.....	3,150	
		Balances.			
			RS.		
		Road Fund	3,480		
		Union Fund	2,960		
		General Fund	180		
			.....	6,620	
Total...	1,31,280	Total...	.....	1,31,280	

CHICACOLE CIRCLE.

26. Statement I.-A., Revenue and Receipts.—The receipts of the Circle as altered by the President amount to Rupees 1,01,760, and are made up as follow :—

	RS.
1. Balances	15,000
2. Allotments from General Revenue	9,810
3. Rates and Taxes...	74,460
4. Fees in Schools	500
5. Contributions	500
6. Receipts from Endowments, etc.	1,490
Total...	1,01,760

27. The grant from Provincial Funds was correctly entered by the Vice-President at Rupees 6,320, but the President alters it to Rupees 6,790. The correct amount has been restored.

28. The Land Cess, estimated at Rupees 65,000, is stated to include for the first time the collections expected from the Srikoormum Mootah, which have been omitted by mistake in previous budgets as explained by the President.

29. A sum of Rupees 9,460 is expected from House-tax. It is proposed to form forty-six Unions, one being in connection with the middle class Grant-in-aid School at Julmoor made over to the Local Fund Board in G. O., Financial Department, dated 12th September 1872, No. 1,207. Of the remaining 45 Schools, 23 appear to be receiving Results grants, and are already qualified or are expected to qualify under Rule XI.; and 22 are new Schools, which are proposed to meet the wants of education amongst the Ooriyas. The requisite draft notification for the levy of the House-tax, with full information regarding the scheme, is promised shortly.

30. The fees from Travellers' bungalows have been removed from "6, Receipts from Endowments, etc." to "7, Miscellaneous."

31. The grant-in-aid from Government for the Julmore middle class School is shown opposite to "(a) Educational" under "6, Receipts from Endowments, etc." Its proper place is opposite to Provincial Funds under "2, Allotments from General Revenue." It has accordingly been transferred.

32. Grant I., Public Works, Statement II., Road Fund Receipts and Expenditure.—The assets of the Road Fund are estimated at Rupees 69,140, which includes Rupees 5,000, the additional appropriation from the one-third Land Cess.

33. The grant from Provincial Funds (Rupees 6,320) is entered.

34. The allotments for the items noted below have been altered in this office:—

———	Amount proposed.	Amount now inserted.
	RS.	RS.
Share of cost of Public Works Department General Establishment	10,970	11,100
Do. of General management	670	830
Reserve	6,910	5,770

35. Statement II.-A., Part I., New Works.—Part I. contains eight items, with a total assignment of Rupees 26,180. Items Nos. 2 and 6 are unsanctioned. It is observed from G. O., Financial Department, dated 14th May 1872, No. 655, that an estimate, amounting to Rupees 5,84,790, for improving the Great Northern Road lying in the Ganjam District was transferred to the President of the Local Fund Board for consideration and early re-submission. The estimate does not appear to have been re-submitted to Government, and yet the Vice-President states that "we expect that only Rupees 4,109 will be expended before the end of the current official year out of the budget allotment of Rupees 9,000." The President will explain how any portion of the assignment for the work is being utilized. As the district is divided into two Circles there should be two separate estimates prepared and submitted for sanction at an early date.

36. An estimate, amounting to Rupees 1,383, for the fifth item was sanctioned in Board's Proceedings, dated 20th December 1872, No. 2,427, and therefore the proposed allotment of Rupees 1,500 has been reduced to Rupees 1,380 in round numbers.

37. The eighth item, with an allotment of Rupees 1,950, is for the construction of 45 School-sheds as detailed in Statement III., but they should have been shown in an Appendix. The omission has been supplied in this office.

38. Part II., Repairs.—The allotment* for repairs of communications show a decrease compared with that† in the current year's budget. The maintenance grants of portions of certain roads transferred to the Chicacole Municipality and Vizagapatam Circle Board are excluded, and those of a few other roads have been reduced as explained by the Vice-President.

* Rupees 21,940 † Rupees 23,450

39. Grant II., Education.—The Chicacole Board decline to have a separate Deputy Inspector for their Circle, and they have accordingly provided for one-half of the share payable for the existing Deputy Inspector of the district, and for only one Inspecting Schoolmaster. The President has inserted Rupees 2,760 to provide for a Deputy Inspector and two Inspecting Schoolmasters. It has already been decided by Government that there should be a second Deputy Inspector, and therefore the Board have admitted the increased provision subject to the approval of Government.

40. GRANT III., SANITATION.—A sum of Rupees 2,590 is provided for the charges of the Kimedy Circle Dispensary, which includes provision for a moiety of the salary of the Assistant Apothecary in accordance with G. O., Financial Department, dated 6th April 1872, No. 462.

41. The provision for vaccination contains the payment to be made to Government, which agrees with the sum entered in the current year's budget, and a lump sum to meet the cost of Vaccinators in the Purla Kimedy estate under the Court of Wards and in other Zemindari estates, should the Court of Wards and the Zemindar wish to be relieved of the charge under the terms of G. O., Public Department, dated 1st July 1872, No. 750.

42. STATEMENT IV.-B.—The Sanitary Commissioner considers the sum of Rupees 1,930 set apart for sanitary expenses inadequate to the improvement of water-supply and conservancy of villages generally. No details are given.

43. The contribution (Rupees 1,500) to the Chicacole Municipality for the Civil Dispensary entered in the current year's budget is repeated in the present budget. The Government in their Proceedings, Financial Department, dated 14th May 1872, No. 643, expressed an opinion that it might be reduced to Rupees 750 or less. The President reports having addressed the Vice-President on the subject. Pending the receipt of a report the Board have allowed the provision to stand.

44. GRANT IV., MISCELLANEOUS.—The share of the Collector's office establishment chargeable to this Circle is Rupees 430.

45. The Circle Board propose to give their Clerk an increase of 5 Rupees to his pay should he show himself deserving of the same, and have made provision in the budget for the increase. This mode of giving increases cannot be recognized, and as it has not been shown that the nature of the work demands the higher rate of remuneration proposed the provision has been disallowed.

46. The alterations made in this office leave the receipts and charges as follows:—

Receipts.			Charges.				
		RS.			RS.	RS.
Road Fund...		63,670	Grant I. ...	Road Fund... ...	65,210	
Union Fund		10,080		Union Fund ...	1,310	
General Fund		27,540		General Fund ...	2,820	
						69,340
Road Fund.			Grant II. ...	Union Fund ...	8,770	
	RS.			General Fund ...	5,270	
Receipts ...	63,670					14,040
Appropriation.	5,000		Grant III.	...General Fund ...	.....	10,000
	68,670		Grant IV. ...	Road Fund... ...	830	
				General Fund ...	390	
						1,220
						94,600
			General Reserve		.....	2,350
			Balances.			
					RS.	
			Road Fund		2,630	
			Union Fund		...	
			General Fund		1,710	
					.....	4,340
Total...		1,01,290		Total...	.....	1,01,290

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Financial Department,
18th April 1873.

No. 81. ORDER THEREON, 18th April 1873, No. 504.

With their Proceedings above recorded, the Board of Revenue submit the Local-Fund Budgets of the Chetterpore and Chicacole Circles for 1873-74.

2. CHETTERPORE.—The Budget-Estimates, as compared with those for the current year, are as follow:—

RECEIPTS.	1872-73.	1873-74.
	RS.	RS.
Balances	8,420	10,000
Allotments—		
Provincial	15,460	15,460
Special	3,920	4,090
Rates and Taxes—		
Cess on land	85,300	92,000
House-tax	1,000	8,660
Sale proceeds of books ...	...	500
Miscellaneous	200	570
Total ...	1,14,300	1,31,280

EXPENDITURE.	1872-73.	1873-74.
	RS.	RS.
Public Works—		
New Works	28,100	25,100
Repairs	40,900	40,800
Establishment	20,510	20,170
Road Fund Reserve ...	9,170	9,590
Contribution on account of Imperial loan ...	...	5,000
Other items	740	760
	99,420	1,01,420
Education—		
Inspection	1,800	2,620
Local-Fund Schools ...	800	6,900
Grants-in-aid	3,000	1,120
Miscellaneous	...	1,370
Sanitation, &c.—		
Vaccination	2,500	2,900
Medical Practitioners..	...	2,000
Sanitary Establishment, cleansing tanks and wells	1,000	1,000
Miscellaneous	1,500	740
Controlling Establishment	1,230	1,440
	1,11,250	1,21,510
Balances	3,050	9,770
Total ...	1,14,300	1,31,280

3. The increased estimate under Land-Cess is reported to be based on the demand for the current year. Under recent orders the house-tax must be struck out of the budget. The other available funds seem, however, to be sufficient to meet the necessary educational expenses of the year without special aid from Provincial Funds. It appears that of the twenty-two Local-Fund Schools shown in Statement III., only two have been sanctioned by Government, but the Board of Revenue consider that the others should be allowed to remain on the budget as they have all qualified under Rule XI. In this view the Government concur, but with the

less elastic nature of the funds now available for educational purposes it will probably be impossible to carry out the provisions of Rule XI. in their entirety, and the budget-entries will, therefore, be permitted to remain only on the understanding that the question of the permanent establishment of the schools will be re-considered by the Local-Fund Board with reference to the altered circumstances of the case. The decision arrived at must be reported with full details, and the order of Government awaited before any expenditure is incurred on schools not previously sanctioned. The Government observe that the Chicacole Board demur to the appointment of a second Deputy-Inspector to the district; and, considering the restricted nature of the educational operations which may result from the suspension of the house-tax, the present Inspecting Staff will probably suffice for the ensuing year at any rate. The provision made for the purpose in the budget for the year 1872 73 will, therefore, be repeated in that for 1873-74. To balance the budget, retaining all the schools, it will be necessary to re-transfer, from the unallotted balance of the Road Fund, Rupees 2,000 of the Rupees 15,000 appropriated from the one-third land-cess. In the event of its being decided to abstain from permanently establishing any of the proposed schools, it will be necessary to increase the provision for Results' Grants. The allotment for "Medical Practitioners" will not be interfered with, but no expenditure is to be incurred pending orders of Government on the general question which is now under consideration.

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

Receipts.		Charges.		
	Rs.		Rs.	Rs.
Road Fund	87,880	Grant I.—		
General	34,740	Road Fund	98,070	
		General Fund	3,150	
				1,01,220
Road Fund	87,880	Grant II.—		
Appropriation	13,000	General Fund		11,190
		Grant III.—		
Total ...	1,00,880	General Fund		6,640
		Grant IV.—		
		Road Fund	1,180	
		General Fund	260	
				1,440
				1,20,490
		Balances—		
		Road Fund	1,630	
		General Fund	500	
				2,130
Total ...	1,22,620	Total ...		1,22,620

5. Chicacole.—The annexed abstract shows the budget for 1873-74 as compared with that for 1872-73 :—

Receipts.	1872-73. Rs.	1873-74. Rs.
Balances	10,570	15,000
Allotments—		
Provincial	6,320	6,440
Special	2,440	3,020
Rates and Taxes—		
Cess on land	56,960	65,000
House-tax	...	9,460
School-fees	...	500
Miscellaneous	1,500	1,870
Total ...	77,790	1,01,290

Expenditure.	1872-73. Rs.	1873-74. Rs.
Public Works—		
New Works	19,000	26,060
Repairs	23,450	23,640
Establishment...	11,390	13,120
Road Fund Reserve ...	6,080	5,770
Other items	670	750
	60,590	69,340
Education—		
Inspection	1,900	2,620
Local-Fund Schools ...	...	8,490
Grants-in-aid	2,000	1,780
Miscellaneous	...	1,150
Sanitation, &c.—		
Hospitals, &c.	2,000	2,590
Vaccination	750	2,530
Medical Practitioners ...	1,200	1,200
Sanitary Establishment, cleansing of tanks and wells	2,000	2,000
Miscellaneous	1,500	1,680
Controlling Establishment...	1,040	1,220
	72,980	94,600
Balances ...	4,810	6,690
Total ...	77,790	1,01,290

6. The increase under Land-Cess is owing to the inclusion of the amount leviable on the Srikurmum Mootah which has hitherto been omitted by mistake. The house-tax must disappear from the budget under recent orders. The increased assets of the circle have permitted an addition of Rupees 7,060 to the allotment for New Works. The gross allotment for Repairs remains much the same as in the current year, but there is a decrease of Rupees 1,510 on the portion assigned for Communications. This, however, is satisfactorily explained. For the reasons above given, the allotment for Inspection will be restored to the amount provided in the current-year's budget. As in the case of the Chetterpore Circle, the sanctioned schools and those which have qualified under Rule XI. will be allowed to remain on the budget subject to further report before any new school its permanently established. Though the information on the point is not very clear, the Government gather that, under the above conditions, funds must be provided in the budget for the first twenty-three schools on the list, and for that at Julmoor. With reference to the Vice-President's remark about taking over the middle-class school at Calingapatam, which has been given up by the Managers, the Government must point out that the recent changes make it necessary to adhere more strictly than hitherto to the rule that Local Funds must be devoted to elementary educa-

tion only. The entry in the budget will not, however, be interfered with, as the proposed school-charges (Rupees 190) do not seem more than would be required for a good elementary school, and the Government assume that it is intended to carry it on for the future in the latter capacity only. The school at Julmoor should now appear in Statement III.-A as a Local-Fund School, and not in Statement III.-B, which is meant for private schools receiving grants-in-aid from Local Funds. The item of Rupees 280 shown as a salary grant in the budget should be transferred to (*c*) Local-Fund Schools. The allotment for Results' Grants will be raised to Rupees 2,000, as so many schools have been disallowed. The Board of Revenue have rightly struck out the increased provision for the Circle Establishment. To balance the budget Rupees 2,000 must be re-transferred from the appropriation to the Road Fund.

7. An abstract of the budget, as modified by Government, is appended :—

Receipts.		Rs.
Road Fund		63,670
General Fund		27,946
Road Fund		63,670
Appropriation		3,000
Total		66,670
Total		91,616

Charges.	Rs.	Rs.
Grant I.—		
Road Fund	65,010	
General Fund	3,380	
		68,390
Grant II.—		
General Fund		9,970
Grant III.—		
General Fund		10,000
Grant IV.—		
Road Fund	887	
General Fund	333	
		1,220
		89,580
Balance—		
Road Fund	773	
General Fund	1,263	
		2,036
Total		91,616

(True Extract.)

W. HUDLESTON,
Chief Secretary.

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

Exd. J. Wright.

Govt. of Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
LOCAL-FUND BOARDS,
Ganjam,
&c., &c.

Dated April, 18*th*.

Recd. Instr.

G. O., 18th April 1873, *No.* 504.

APRIL.
Nos. 80-81.

Reviewing the Local-Fund Budgets of the Chetterpore and Chicacole Circles for 1873-74.

Revenue Department

7

Proceedings of the Board of Revenue
Dated 1st March 1873.

Read the following letters

From the Acting President L. Fund Boards Ganjam dated 12th December 1872 No. 305
" " " " " " " " 314
" " " " " " " " 319
Sanitary Commissioner dated 6th January 1873 No. 50
Do. Do. " 52.

The Local Fund Budget Estimates of the Chetterpore and Chicacole circles of the Ganjam District for 1873-74 are submitted to Government with the following remarks

Chetterpore Circle.

Statement IA
Revenue & Receipts

2. The receipts of this Circle are estimated at Rupees 1,30,840 as follows:-

		Rs.
1.	Balances	10,000
2.	Allotment from General Revenue	14,080
3.	Rates and taxes	1,05,660
4.	Fees in schools &c.	220
5.	Contributions	200
6.	Receipts from Endowments &c.	530
7.	Miscellaneous	150
	Total	1,30,840

3. The Provincial Grant for the current year

year is Rupees 21,780 inclusive of Rs. 5,000 given for the Chetterpore Circle in Government Order Financial Department 20th March 1872 No. 336 in lieu of tolls which were disallowed by Government. For the ensuing year, the same grant minus Rupees 5,000, the receipts to expected from tolls, is distributed between the two Circles with reference to the proposed expenditure by the D. P. W. agency in each according to the instructions of Government the grants for the Circles in the current year must be repeated. For reasons which will appear further on, the toll receipts have been struck out.

x Chetterpore 15,460 / Chicacole 6,320 / 21,780

Rs. Provincial Funds 21,780 / Expected receipts from tolls in 73/74 5,000 / 16,780

Chetterpore 9,990 / Chicacole 6,790 / 16,780

4. A some of Rupees 5,000 is entered as the expected toll collections to be made at the places noted in the margin. The Acting President in the first letter recorded above, states that the amount has been included in the Budget in accordance with the Resolution of the Local Fund Board, but he expresses a hope that the Government may be able, as they did in the current year, to disallow the imposition of these tolls, and give an equivalent

Hoonma
Aska
Itehapore

vide para 7 of Board's Proceedings dated 26th January 1872 No. 189.

equivalent grant from Provincial funds. As the provincial grant is to be repeated independently of the consideration why it was given the Board have struck out the receipts from this source.

5. A sum of Rupees 8660 is estimated on account of House-tax to be levied for the support of schools in 22 places which are enumerated in Statement III. A detailed scheme for these Unions is promised. It is also referred to by the Acting President in his letter giving cover to the report on the state of primary education in the circle. It is observed that

recorded in Board's Proceedings dated 11th January 1873 No. 31

Barwah
Itehapore

two of the Unions appear in the current year's Budget. As the Unions all fall within the scope of Rule XI the Board do not think they should be struck out.

6. Under 6 (a) Educational is shown Rs. 30 as the discount to be allowed in purchasing school books. The necessity for the entry is not apparent. When books are purchased from the Government District Depots their price, minus the discount, is demanded by the curators and the net amount is paid by the Local Boards and charged to the General Fund

Fund, subject to its recovery by the gradual sale of books to the Union and other schools. The item has been struck out.

7. A sum of Rupees 150 is expected from the four[x] Travellers' Bungalows which the Local Board have consented to take over. The Board of Revenue have separately submitted to Government the papers on the subject of the transfer of these Bungalows to the Local Board.

[x] Kounchelly
Harripoor
Hehapoor
Lingelly

8. The Road Fund assets are estimated at Rs. 1,02,410 including an additional appropriation of Rupees 15,000 from the one-third Land-cess. The current year's grant from Provincial funds has been inserted and the receipts from tolls struck out as noticed above. With these alterations, the Road Fund assets now amount to Rs. 1,02,880.

Grant I
Public Works
Statement II
Road Fund Receipts charges.

9. The share of the cost of P. W. D. General Establishment has been erroneously calculated. The ratio of establishment to expenditure in the current year's Budget is 25·1816 per cent, and the new P. W. D. Establishment is 3·5845 per cent more in cost than the old Establishment. The rate to be adopted in the ensuing year's Budgets is therefore 26·0842 per cent and the proposed expenditure in the circle multiplied by this, gives Rs. 17,030, of which Rupees 16,510 are chargeable to the Road Fund and Rupees 520 to the General Fund.

10. The share of the cost of general management chargeable to the Road Fund should be Rupees 1130.

11. The allotment for contingencies is given as Rupees 150 while that shown under Grant I is Rupees 100. There ought to be no difference between the two figures. The Board have reduced the provision to Rupees 100.

12. The provision of Rupees 5,000 under 5 is for the payment of the 1st instalment of the loan of Rupees 25,000 sanctioned from Imperial funds in Government Order No. D. dated 21st March 1872 No. 341. The amount is shown after Grant IV in Statement IB instead of under Grant I. The necessary alteration has now been made.

13. The Reserve should be Rupees 9,590.

Statement II A
Part I New Works

14. Part I contains six items with an aggregate allotment

allotment of Rupees 25,100. The 2nd & 3rd are unsanctioned, but Plans and Estimates for the 2nd work are now before the Board and will be shortly submitted to Government.

15. The 6th work is for completing the Sanitary arrangements in the town of Gunjam. The information called for in para 5 of the Government Order F. D. dated 23d March 1872 No. 360, has been submitted to Government in a separate Proceedings dated 7th February 1873 Miscellaneous No. 758.

16. The allotment for repairs is on the whole Rupees 100 less than that made in the current year's Budget. The maintenance grant for the road outside the town of Berhampore which lies within the Municipal limits, has been excluded. — Part II Repairs Rs. 40,800

17. This statement should be forwarded as soon as possible so that it may be included in the printed budget. — Statement III B

18. The current year's Budgets provide for one Deputy Inspector for the two Circles and for four Inspecting Schoolmasters at the rate of two for each Circle. The Chutterpore Board now propose to have a separate Deputy — Grant II Education

Deputy Inspector as decided in Government Order Financial Department dated 17th September 1872 No. 1215. besides the two Inspecting Schoolmasters and hence the increased provision for payment for Inspection.

19. Rupees 180 are provided for salary grants, but no particulars thereof are given in statement III B. It is however observed from the Acting Presidents letter that Rupees 120 are intended as a grant-in-aid for the school at Sompetta and the remainder for any other wants which may arise. The Board have retained only Rupees 120 and exhibited the particulars in Statement III B. Should there be any application for salary grants in the course of the year, it may be complied with out of the available General

general funds.

20. Under (E) Miscellaneous Rupees 800 are exhibited as the share payable by the Chetterpore Board towards the expenses of a Normal school proposed to be established at Russelcondah at the joint expense of Government and of the two Local and Municipal Boards. The existing Government Normal class is to be absorbed in the new scheme, the management of which is to vest in Government, the Local and Municipal bodies contributing only the following sums out of the total estimated cost, Rs. 2700.

2. Circle Boards at 800 Rs. each	=	1,600
2. Municipal Commissions at 120 Rupees each	=	240
		1,840

The letter of the Acting President on this subject was submitted to Government dated 14th December 1872 No. 310.

Government for orders through the Director of Public Instruction with Board's Proceedings 16th January 1873 Miscellaneous No. 284

III 21. With reference to Government Order P. D. 1st July 1872 No. 750, the Circle on Board have provided for a larger number of vaccinators and forwarded a scheme for the opinion of the Superintendent of vaccination. The details of the scheme are given in the Acting Presidents letter. On the receipt of a reply from the Superintendent, the President promises to submit the scheme for orders.

22. It is proposed to employ a medical Officer on 100 Rupees a month with an allowance of Rupees 30 who is to itinerate in the Circle generally and particularly in the town of Ganjam with a supply of medicines.

23. A sum of Rs. 1,000 is entered for Sanitary

sanitary establishments &c but nothing is stated as to how this money is to be laid out, nor is statement IV B furnished. The Sanitary Commissioner notices the absence of details, but states that the provision is for general sanitary expenditure in the Circle. He however regrets the smallness of the amount. The attention of the Acting President is drawn to the subject.

24. A sum of Rupees 500 is entered as the contribution to be paid to the Berhampore Municipality for the Civil Dispensary against Rupees 1,500 shown in the Current year's Budget and the Acting President states that the amount to be paid is still under discussion. Government in their review of the current year's Budget Estimates of the Berhampore Municipality remarked that the payment from Local Funds might be reduced from Rs 1,500 to Rs 250, but left it to the Local and Municipal Boards to settle the matter.

Government Order Financial Department 14th May 1872 No 643.

25. The subjoined is an abstract statement of the receipts & charges as modified in this Office.

Receipts.	Rs
Road fund	87880
Union do	880
General do	3452 0
	131280.
Road Fund	
Receipts 87880	
Appropriation 15,000	
102880	
Total	131280

Charges.		Rs	Rs
Grant II	Road fund	98270	
	Union do	300	
	General do	2850	101420
Do II	Union do	5620	
	Gnl do	6390	12010
Do III	General do	--	6640
Do III	Road do	1130	
	General do	310	1440
			121510
General Reserve		----	3150
Balances			
Road fund	3480		
Union do	2960		
General do	180	----	6620
Total			131280.

Chicacole Circle.

Statement I A. Revenue & Receipts

26. The receipts of the Circle as altered by the President amount to Rupees 101760, and are made up as follows:

	Rs.
1. Balances	15,000
2. Allotments from general Revenue	9810
3. Rates and taxes	74460
4. Fees in Schools	500
5. Contributions &c	500
6. Receipts from Endowments &c	1490
Total	101760.

27. The grant from Provincial funds was correctly entered by the Vice President at Rs 6320, but the President alters it to Rs 6790. The

correct

correct amount has been restored.

28. The Land Cess, estimated at Rupees 65000, is stated to include for the first time, the Collections expected from the Irikoorumum Moolah which have been omitted by mistake in previous budget as explained by the President.

29. A sum of Rs 9460 is expected from House-tax. It is proposed to form Forty-six Unions, one being in connection with the middle class grant-in-aid school at Jaffnoor made over to the Local Fund Board in G. O. Financial Department 12th September 1872 No 1207. Of the remaining 45 schools, 23 appear to be receiving Results grants, and are already qualified or are expected to qualify under Rule XI, and 22 are new schools which are proposed to meet the wants of Education amongst the Pariyas. The requisite draft notification of the levy of the House-tax with full information regarding the scheme is promised shortly.

30. The fees from travellers' Bungalows have been removed from "6" "Receipts from Endowments &c." to "9" "Miscellaneous".

31. The grant-in-aid from Government for the Jaffnoor middle Class School is shewn opposite to "a" "Educational" under "6" — "Receipts from Endowments &c." It's proper place is opposite to Provincial funds under "2" "Allotments from general Revenue". It has accordingly been transferred.

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

32. The assets of the Road Fund are estimated at Rs 69140 which includes Rs 5000, the additional appropriation from the one-third Land Cess.

33. The grant from Provincial funds (Rs 6320) is entered.

34. The allotments for the items noted below have been altered in this Office.

	Amount proposed	Amount now inserted.
Share of cost of P. W. D. General Establishment	10970	11100 ↓
Do of General management	670	830 ↓
Reserve	6910	5770 ↓

Statement II A Part I New Works.

35. Part I contains eight items with a total assignment of Rs 26180. Items Nos 2 and 6 are unsanctioned. It is observed from G. O. Financial Department dated 14th May 1872 No 655 that an Estimate amounting to Rs 584790 for improving the Great Northern Road lying in the Gangaie District was transferred to the President Local Fund Board for consideration and early re-submission. The Estimate does not appear to have

have been re-submitted to Government, and yet the Vice President states that "we expect that only Rs 4,109 will be expended before the end of the Current Official Year out of the Budget allotment of Rs 9,000." The President will explain how any portion of the assignment for the work is being utilized. As the District is divided into two circles there should be two separate Estimates prepared and submitted for Sanction at an early date.

36. An Estimate amounting to Rs 1383 for the 5th Item was sanctioned in Boards' Proceedings dated 20th December 1872 No 2427, and therefore the proposed allotment of Rs 1500 has been reduced to Rs 1380 in round numbers.

37. The 8th item with an allotment of Rs 1950 is for the Construction of 45 School Sheds as detailed in Statement III but they should have been shown in an Appendix. The omission has been supplied in this Office.

38. The allotment for repairs of Communications shows a decrease compared with that in the Current Years' Budget. The maintenance grants of portions of certain roads transferred to the Chicacole Municipality and Vizagapatam Circle

Part II
Rs 21940
Repairs.
D 23450

Circle Board are excluded, and those of a few other roads have been reduced as explained by the Vice President.

Grant II
Education

39. The Chicacole Board decline to have a Separate Deputy Inspector for their Circle, and they have accordingly provided for one-half of the Share payable for the existing Deputy Inspector of the District, and for only one Inspecting School master. The President has inserted Rs 2760 to provide for a Deputy Inspector and two Inspecting Schoolmasters. It has already been decided by Government that there should be a Second Deputy Inspector, and therefore the Board have admitted the increased provision, Subject to the approval of Government.

Grant III
Sanitation.

40. A sum of Rupees 2590 is provided for the charges of the Kimedy Civil Dispensary, which includes provision for a moiety of the Salary of the Assistant Apothecary in accordance with G. O. — Financial Department, dated 6th April 1872 No 462.

41. The provision for Vaccination contains the payment to be made to Government, which agrees with the Sum entered in the Current Years' Budget, and a lump Sum to meet the cost of Vaccinators

Vaccinators in the Purla Kimedy Estate under the Court of Wards, and in other Zemindary Estates should the Court of Wards and the Zemindar wish to be relieved of the charge under the terms of G. O. Public Department, 1st July 1872 No. 750.

42. The Sanitary Commissioner considers the sum of Rupees 1930 set apart for Sanitary Expenses, inadequate to the improvement of water Supply and conservancy of Villages generally. No details are given. Statement II.B.

43. The Contribution to the Chicacole Municipality for the Civil Dispensary entered in the Current Year's Budget is repeated in the present Budget. The Government in their Proceedings Financial Department, dated 11th May 1872 No. 643 expressed an opinion that it might be reduced to Rs. 750 or less. The President reports having addressed the Vice President on the Subject. Pending the receipt of a report the Board have allowed the provision to stand. Rs. 1500.

44. The share of the Collector's Office Establishment chargeable to this Circle is Rs. 430. Grant IV Miscellaneous.

45. The Circle Board propose to give their

their Clerk an increase of 5 Rupees to his pay should he show himself deserving of the same, and have made provision in the Budget for the increase. This mode of giving increases cannot be recognised and, as it has not been shown that the nature of the work demands the higher rate of remuneration proposed, the provision has been disallowed.

46. The alterations made in this Office leave the Receipts and Charges as follows:—

Receipts.		Charges.			
	Rs.			Rs.	Rs.
Road Fund —	63670	Grant I { Road Fund —		65210	
Union — " —	1008 0	Union — " —		1310	
General — " —	27540	General — " —		28201	69340
		Do II { Union — " —		8770	
		General — " —		5270	14040
	101290.	Do III. General — " —		" —	10000
				830	
		Do IV { Road — " —		390	1220
Road Fund —		General — " —			94600.
					2350.
Receipts — 63670		General Reserve —			
Appropriation — 5000		Balances			
68670.		Road Fund — 2630			
		Union " — 1710			
		General " —			4340
Total —	101290.		Total		101290.

True Extract

J. Gole
Secretary.

To The Chief Secretary to Government
Financial Department
with original letters and Enclosures.

E. Stumpf
Deputy Secretary

c.31/3
B.5/4

Pro: 20 March 1873. No 163.

" —13. Summary 1872-73. —23-28.
" —24. Details of 1874. —169-170.
" —23. Details of 1872-73. —230-35.
" —17. Chittoor Taluk. —79-80
" —1. Gudiyatam Taluk. —3-4 Ditt.
" —14. Arcot. —30-31.
" —13. Chingleput. —69-70.
" —12. Vellore. —67-68.
" —6. Cuddapah. —130-32.

From Secretary to Board of Revenue
Proceedings of the Board of Revenue
Dated 1st March 1873.

Read. 20th March 1873.

Ordered, that a Copy of the Proceedings of the Board of Revenue above recorded be forwarded to the Government of India in the Financial Department for their information.

(Signed) H. Stokes
Secy to Govt.

To
The Secretary to the Government of India
Financial Department

Sir,

I am directed to forward for the information of the Government of India in the Financial Department a Copy of the Proceedings of the Board of Revenue noted in the margin, submitting the Local Fund Budgets of the Chittoor and Chicacole Circles for 1873-74.

2. The Board observe that the Budget Estimate of the Chittoor Taluk Local Fund for the year 1873-74 has been framed on the assumption that the Taluk Board will be able to realize the full amount of the Balances of the previous year, and that the Collector has not made any provision for the Establishment of the Taluk Board. The Board have called for explanations on these points.

3. The Budget Estimate of the Chicacole Local Fund for 1873-74 has been framed on the assumption that the Balances of the previous year will be realized in full, and that the Collector has not made any provision for the Establishment of the Taluk Board. The Board have called for explanations on these points.

I have &c.
(Signed) H. Stokes
Secy to Govt.

Fort St George
20th March 1873.

81

16

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter Proceedings of the Board of Revenue, dated 1st March 1873.

Order thereon 18th April } 31/504

With their proceedings noted above recorded, the Board of Revenue submit the Local Fund budgets of the Chittoor and Chicacole circles for 1873-74.

Chittoor. The budget estimate as compared with those for the current year are as follows.

Receipts	1872-73	1873-74
Balances	8420	10000
Allotments to		
Provincial	15460	15460
Special	3920	4070
Rates & Taxes.		
Cess on land	85300	92000
House tax	1000	8660
Sale proceeds of forts	—	400
Miscellaneous	200	670
	114300	131280

Expenditure

Expenditure

	1872-73	1873-74
Public Works		
New Works	28100	25100
Repairs	40900	40800
Establishment	20510	20170
Road Fund Reserve	9170	9590
Contribution on account of Imperial loan	—	5000
Other items	740	760
	99420	101420
Educational		
Inspection	1800	2620
Local Fund Schools	800	6900
Grants-in-aid	3000	1120
Miscellaneous	—	1370
Sanitation &c		
Vaccination	2500	2900
Medical Practitioners	—	2000
Sanitary Establishment		
Cleansing tanks & wells	3000	1000
Miscellaneous	1500	740
Controlling Establishment	1230	1440
	111250	121510
Balances	3050	9770
	114300	131280

The increased estimate under Land Cess is reported to be based on the demand for the current year. Under present orders the House tax must be struck out of the budget

The other available funds shew however to be sufficient to meet the necessary Educational expenses of the year without special aid from Provincial funds. It appears that of the twenty-two Local Fund schools shewn in Statement III only two have been sanctioned by Govt. but the Board of Revenue consider that the others should be allowed to remain on the budget as they have all qualified under Rule XI. In this view the Govt concur but with the less elastic nature of the funds now available for educational purposes it will probably be impossible to carry out the provisions of Rule XI in their entirety and the budget entries will therefore be permitted to remain only on the understanding that the question of the permanent establishment

establishment of the schools will be reconsidered by the Local Fund Board with reference to the altered circumstances of the case - The decision arrived at must be reported with full details, and the order of Govt awaited before any expenditure is incurred on schools not previously sanctioned. The Government observe that the Educational Board demur to the appointment of a second Deputy Inspector to the District and considering the restricted nature of the educational operations which may result from the imposition of the house tax, the present Inspecting staff will probably suffice for the ensuing year at any rate. The provision made for the purpose in the budget for the ~~current~~ 72/3 year will therefore be

be reprated in that for 1872-73. To balance the budget, retaining all the schools, it will be necessary to retransfer from the small ~~extra~~ balance of the Road Fund, Rs 2000 of the Rs 15000, appropriated from the 3rd land cess. In the event of its being decided to abstain from permanently establishing any of the proposed schools, it will be necessary to increase the provision for results grants. The allotment for "medical practitioners" will not be interfered with, but no expenditure is to be incurred pending orders of Govt on the general question which is now under consideration.

The abstract of the budget as above modified is as follows.

	Receipts
Road Fund —	87880
General —	34760

Road Fund	87880
Appropriation	13000
	100880
	122620

Charges

Charges

Grant I.	Road Fund	98070	
	General Fund	3150	
			101220
Grant II.	General Fund	—	11190 ✓
Grant III	General Fund	—	6640 ✓
Grant IV	Road Fund	1180	
	General Fund	260	
			1440
			120490
Balances	Road Fund	1830	
	General Fund	600	2130
			122620

Chicacole. The annexed abstract shows the budget for 1873-74 as compared with that for 1872-73.

Receipts

	1872-73	1873-74.
Balances	10570	15001
Allotments.		
Provincial	6320	6660
Special	2040	3020
Rates & Cesses.		
Cess on land	56960	65000
House-tax	—	9460
School fees	—	500
Miscellaneous	1500	1870
	77790	101290

Expenditure

	1872-73	1873-74
Public Works		
New Works	19000	26060
Repairs	23450	23660
Establishment	11390	13120
Road Fund Reserve	6080	5770
other items	670	750
	60590	69340
Education		
Inspection	1900	2620
Local Fund Schools	—	8490
Grants-in-aid	2000	1780
Miscellaneous	—	1150
Sanitation &c		
Hospitals &c	2000	2590
Vaccination	750	2530
Medical Practitioners	1200	1200
Sanitary Establt & Cleansing of Tanks & wells	2000	2000
Miscellaneous	1500	1680
Controlling Establishment	1040	1220
	72980	96600
Balances	4810	6690
	77790	101290

The increase under Land Cess is owing to the inclusion of the amount leviable on the Srikurmam Mootah which has hitherto been

been omitted by mistake. The House-tax must disappear from the budget under recent orders - The increased assets of the Circle have permitted an addition of Rs 7060 to the allotment for New Works. The gross allotment for repairs remains much the same as in the current year but there is a decrease of Rs 1510 on the portion assigned for communications. This however is satisfactorily explained. For the reasons above given, the allotment for Inspection will be restored to the amount provided in the current years budget. As in the case of the Chittoor Circle, the sanctioned schools and those which have qualified under Rule XI will be allowed to remain on the budget subject

subject to further report before any new school is permanently established. Though the information on the point is not very clear, the Govt gather that under the above conditions, funds must be provided in the budget for the first 23 schools on the list, and for that at Jalnoor. With reference to the Vice Presidents remark about taking over the middle class school at Chicacole from the Municipality of the Chicacole Taluq, the Govt must point out that the recent changes make it necessary to adhere more strictly than hitherto to the rule that local funds must be devoted to elementary education only. The entry in the budget will not however be interfered with as the proposed school changes (Rs 190) do not affect more than

Rule 6 be it ruled to be best to adhere strictly to the new principle
L&S

than would be required for a good elementary school, and the Sd assumes that it is intended to carry it on for the future in the latter capacity. H.

The school at Salmoor should now appear in Statement III A as a Local Fund school and not in Statement III B which is meant for private schools receiving grants-in-aid from Local Funds. The item of Rs 280 shown as a salary grant in the budget should be transferred to (c) Local Fund schools. The allotment for Result Grants will be raised to Rs 2000 as so many schools have been disallowed. The Board of Revenue have rightly struck out the increased provision for the Circle Establishment. To balance the budget Rs 2000 must be retrenched from the appropriation to the Road Fund.

An abstract of the budget as modified by Government is appended.

Receipts		Charges		
Road Fund	63670	Grant I	Road Fund 65010	
General Fund	27946		General Fund 3380	68390
		Grant II.	General Fund	9970
Road Fund 63670		Grant III.	General Fund	10000
Appropriation 3000		Grant IV.	Road Fund 887	
66670			General Fund 333	1220
	91616			89580
		Balance	Road Fund 773	
			General Fund 1263	2036
				91616

Residual Local Fund Rs 773 Ganjam

To The Revenue Department 6
" Board of Revenue 24
" Collector of Ganjam
" Accountant General 6
" Public Works Department 21
" Inspector General
Indian Medical Department 6
" Director of Public Instruction 7
" Sanitary Commissioner 6
" Presidt. of the Mint Commrs 6
Ganjam

110 140

Govt. of {1873} Madras.

Financial

To

The Presd.t L. F. Boards

Ganjam

per.

Dated April 18 }
Recd. }

~~1873~~, No. 504

Nos. 80-81.

Reviewing the Local Fund Budgets of the Chittoor & Vizagapatam Circles for 1873-74.

Dated 18/3/74