M.R.O. 1—77,603—8-8-37.

(1) Number of pages 54.

(2) Date of repair 20-5-40.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	385		Press Mis.
76-77.			76-77
Dated	7—3—	18	74.

28/29

Not to be folded or roughly handled

No. 76. Read the following Proceedings of the Board of Revenue, dated 9th January 1874, No. 26 :—

Read the following letters :—

From the President of the Local Fund Boards, Ganjam District, dated 23rd October 1873, No. 310.

ABSTRACT.—Submitting the Local Fund Budgets of the Chetterpore Circle for the year 1874-75, and copy of the Sub-Committee's Report.

From the same officer, dated 28th October 1873, No. 330.

ABSTRACT.—Submitting the Local Fund Budgets of the Chicacole Circle for the year 1874-75, and copy of the Vice-President's letter, No. 167, of 1st October, with the President's remarks in the margin.

From the same officer, dated 14th November 1873, No. 350.

ABSTRACT.—Submitting a sketch map showing the different roads in the Chetterpore and Chicacole Circles.

From the Sanitary Commissioner for Madras, dated 18th November 1873, No. 1,937.

ABSTRACT.—Reporting that Chetterpore Local Fund Boards have provided Rupees 5,000 for sanitary expenditure for 1874-75.

From the Director of Public Instruction, dated 12th December 1873, No. 2,458.

ABSTRACT.—Stating that the provision for education in the Budget-estimate for 1874-75 for the Chetterpore Circle seems sufficient.

From the same officer, dated 18th December 1873, No. 2,529.

ABSTRACT.—Remarking on the Budget-estimate for 1874-75 for the Chicacole Circle.

THE Local Fund Budget-estimates for 1874-75 of the Chetterpore and Chicacole Circles of the Ganjam District are submitted for the orders of Government :—

CHETTERPORE.

2. STATEMENT I.-A, REVENUES AND RECEIPTS.—The assets of this Circle are estimated at Rupees 1,16,100 as follows :—

	RS.
1. Balances...	6,000
2. Allotments from General Revenue...	19,180
3. Land-cess...	90,000
4. Fees in Schools	300
5. Contributions	200
6. Miscellaneous	420
Total...	1,16,100

3. There will be a saving of Rupees 718 more than the President expects in school-expenditure during the current year, but the Board do not think it necessary to raise the General Fund balance on this account.

4. The receipts from Land-cess are estimated at Rupees 90,000 against Rupees 92,000 in the current year. The reduced amount, the President explains, is inserted with reference to the actuals of 1872-73.

5. The Fishery and Grass-rents should be shown separately.

6. The receipts are classified thus—

	RS.
Road Fund	83,180
General Fund...	32,920

7. STATEMENT I.-B, EXPENDITURE.—The total expenditure is estimated at Rupees 1,13,360 made up of—

	RS.
Grant I.	89,070
Do. II.	9,900
Do. III.	13,050
Do. IV.	1,340
Total...	1,13,360

8. GRANT I., PUBLIC WORKS, STATEMENT II, ROAD FUND RECEIPTS AND EXPENDITURE.—The Local Fund Board propose to transfer Rupees 5,000 to the Road Fund from the one-third Land-cess available for general purposes. An appropriation of Rupees 4,000 will be sufficient, and the Board think this should be sanctioned. The assignment for education is fair, and the need of roads is great. It is shown in the printed report of a Sub-Committee, which is enclosed in the President's letter, that Rupees 2,03,961 will be required to complete roads which are much wanted, and have been commenced, and that Rupees 20,000 of a loan made by Government has still to be re-paid. About fifty miles more of road must be made before the Circle can be considered properly provided with roads. Even, with an appropriation of Rupees 4,000, it is only possible to assign Rupees 10,400 to new works.

9. The share of the cost of Public Works Department General Establishment, calculated at 25 per cent., with reference to the Government Orders marginally noted, should be Rupees 13,760.

Dated 14th June 1873, No. 841, F. D.
„ 24th „ „ „ 885, F. D.
„ 22nd Sept. „ „ 1,355, F. D.

10. The share of the cost of General Management, chargeable to the Road Fund, should be Rupees 1,050.

11. The provision for Tools and Plant, at 1 per cent. on expenditure, should be Rupees 550. The District Engineer asks for less, but it is better to provide the full amount.

12. A provision of Rupees 5,000 is made for the payment of the second instalment of the loan of Rupees 25,000 sanctioned from Imperial Funds in G. O., F. D., dated 21st March 1872, No. 341.

13. The reserve should be Rupees 8,320.

14. The total expenditure under the Road Fund will thus be Rupees 86,970, leaving a balance of Rupees 210.

15. STATEMENT II.-A, PART I., NEW WORKS.—Three road-works are entered in Statement II.-A, Part I., with an aggregate allotment of Rupees 10,400, and an allotment of Rupees 1,000 is provided for cleaning and improving the town of Ganjam. The changes in the designation of the roads, described in Statement II.-A, have been adopted after due consideration, and seem to be convenient ; but they should have been noticed in the column for remarks.

16. The President should submit the plans and estimate for the third item at an early date. It is observed that this road was added to those mentioned by the Sub-Committee when their report was considered by the Local Fund Board.

17. PART II., REPAIRS.—The sum to be expended on road-repairs is Rupees 44,650, or Rupees 3,850 more than in the current year. The increase was determined after due consider-

ation, and the particulars are given in the report already alluded to. Items 1, 5, and 6 in the Appendix did not appear in the last Budget, and should have been noticed in the remarks. Rs. 500 are allotted for public bungalows, and Rupees 500 for maintaining drainage works in Ganjam.

18. In Grant I. the cost of the Public Works Establishment should be Rupees 14,260, Tools and Plant Rupees 570, and Road Fund Reserve Rupees 8,320.

19. The grant is thus :—

	RS.
Road Fund	85,920
General Fund	2,520
Total...	88,440

20. GRANT II., EDUCATION.—Grant II. provides the following charges :—

	RS.
1. Payment for Inspection	1,230
2. Local Fund Schools	5,600
3. Results Grants	2,500
4. Miscellaneous	570
Total...	9,900

21. The pay of the Deputy-Inspector is properly omitted from the estimate for inspection. The allotment should be Rupees 1,240, as pointed out in the Director's letter, dated 12th December 1873, No. 2,458.

22. Rupees 5,600 are provided for fifteen Local Fund schools. It is proposed to establish these before the end of the current year, and the subject is laid before Government in Board's Proceedings, dated 5th January 1874, so that nothing more need be said here.

23. Statement III. is useless, and, in the Board's opinion, may be omitted.

24. The provision for Result Grants is increased from Rupees 1,000 to Rupees 2,500, and the Local Fund Board propose not to give any to schools at places where Local Fund schools are established.

25. GRANT III., SANITATION, ETC.—The particulars of Grant III. are—

	RS.
1. Vaccine Establishment	3,000
2. Medical Practitioners...	4,000
3. Sanitary Establishment	5,000
4. Travellers' Bungalows...	250
5. Contributions	800
Total...	13,050

26. Item No. 1 (Rupees 3,000) provides for the salaries and contingencies of the Vaccine Establishment, as re-organized with reference to G. O., F. D., dated 12th September 1873, No. 1,301.

27. A sum of Rupees 4,000 is provided for two medical practitioners. In the current year's Budget Rupees 2,000 are entered for this purpose. In their order, dated 25th August 1873, No. 1,202, the Government specially sanctioned the utilization of the allotment, though the general question regarding the employment of medical practitioners is still under their consideration. The Local Fund Board propose to entertain a second practitioner of the same description.

28. A lump sum of Rupees 5,000 is entered for the Sanitary Establishment of the Circle, but no particulars are given in Statement IV.-B. The President is requested to furnish the details for embodiment in the printed Budget.

29. The expenditure on Travellers' Bungalows will be—

	Rs.
Establishment, etc.	250
Repairs (Grant I.)	500
Total...	750

The fees are estimated in Statement I.-A at Rupees 120.

30. The contribution to the Berhampore Municipality for the dispensary at that place is given as Rupees 800, the sum approved of in G. O., F. D., dated 8th October 1873, No. 1,433.

31. Grant IV., Miscellaneous.—The contribution for the controlling establishment at the Presidency is Rupees 490, and that of the Collector's Office Establishment is Rupees 570.

32. Grant IV. is Rupees 1,400, of which Rupees 1,050 is payable by the Road Fund.

33. The General Reserve, at 10 per cent. of the estimated receipts, is Rupees 3,090.

34. The following is an abstract of the Budget as revised by the Board :—

Receipts.			Charges.			
		Rs.			Rs.	Rs.
Road Fund...		83,180	Grant I. ...	Road Fund	85,920	
General Fund		32,920		General Fund ...	2,520	
						88,440
Road Fund.			Grant II. ...	General Fund ...	...	9,910
	Rs.		Grant III....	General Fund ...	...	13,050
Receipts ...	83,180		Grant IV....	Road Fund	1,050	
Appropriation.	4,000			General Fund ...	350	
						1,400
Total...	87,180					1,12,800
			General Reserve		...	3,090
			Balance.			
			Road Fund	210		
			General Fund			
						210
Total...		1,16,100		Total...	...	1,16,100

CHICACOLE.

35. Statement I.-A, Revenues and Receipts.—The receipts of this Circle are made up of—

	Rs.
1. Balances	10,000
2. Allotments from General Revenues	9,180
3. Land-cess	65,150
4. Fees in Schools	300
5. Contributions, etc.	630
6. Receipts from Endowments	1,000
7. Miscellaneous	260
Total...	86,520

36. The current year's provincial grant for roads is entered, but the grant for schools, viz., Rupees 120, is omitted, because it is proposed to reduce to the lower class the middle-class school at Jalmur, for which it has been received.

37. A sum of Rupees 130 is entered as a contribution from the Vizagapatam Local Fund Board on account of the repair of the south approach to the Chicacole bridge. This road is in the Vizagapatam Circle, but the repairs are attended to by Chicacole officers.

38. The receipts are—

	RS.
Road Fund	57,740
General do.	28,780

39. STATEMENT I.-B, EXPENDITURE; GRANT I., PUBLIC WORKS; STATEMENT II., ROAD FUND RECEIPTS AND CHARGES.—The Road Fund charge for the cost of Public Works supervision should be estimated at Rupees 7,370.

40. The provision for Petty Establishment is Rupees 1,820, and includes the salary (Rupees 15) of an Overseer's Clerk and provision for his travelling allowance, at the rate of 5 Rupees a-month. The latter provision must be disallowed, as travelling allowance to Overseer's Clerks has not been sanctioned by Government, and is not drawn, the Board believe, by Clerks attached to Imperial Taluq Overseers.

41. The share of the cost of general management chargeable to the Road Fund is raised to Rupees 850.

42. The provision for Tools and Plant, at 1 per cent. on expenditure, is Rupees 410.

43. The total Road Fund expenditure is Rupees 57,160, leaving a balance of Rupees 580.

44. STATEMENT II.-A, PART I., NEW WORKS.—The assignment for two new road-works is Rupees 8,810. The first is an unsanctioned work, and appeared in the two preceding Budgets. The Vice-President states that the Local Board lately received from the District Engineer a revised estimate for that part of the road which lies in this Circle, and have passed it. The President is requested to expedite the submission of the estimate.

45. The amount of the estimate for the second work is Rupees 12,000, of which only Rupees 8,770 is now entered for the portion of the road lying in this Circle. The remainder, Rupees 3,230, belongs to the Vizagapatam Circle.

46. The President should explain why no provision is made for continuing the road from Chicacole to Parvatipore, via Palconda, for which Rs. 7,710 is provided in the current year's Budget.

47. Rupees 2,030 are provided for the construction of twenty-three school-sheds, which will be noticed further on, and Rupees 1,600 for constructing caste cooking-rooms near four travellers' bungalows. It is explained that the Native Members of the Local Fund Board represent that native travellers want this species of accommodation at their halting places, and that the sheds are intended for travellers *of good caste*. This is a novelty, and the Board do not think it worthwhile to build mere cooking sheds. They object, moreover, on principle to providing accommodation out of the Local Fund for particular castes, but the allotment will be allowed to remain subject to the orders of Government.

48. PART II., REPAIRS.—The allotment for repairs of roads is Rupees 32,440, which shows an increase of Rupees 8,800 over the current year's provision. Of this increase, Rupees 5,380 is for Kimedy roads, which the Local Fund Board have decided to maintain at the instance of the Court of Wards, Rupees 2,050 for a road lately made, and Rupees 765 for modifications in maintenance allowances deemed advisable by the District Engineer. It is observed that the increased allowances for two items are not to be spent until the Local Fund Board have had an opportunity of considering the reasons for providing them.

49. The allowance for the roads in the Kimedy estate is to be expended by the establishment of the Court of Wards, so that it is allotted to "Other Agency."

50. In Grant I. the following entries have to be altered :—

	RS.
Public Works Establishment	7,370
Petty Establishment...	1,760
Tools and Plant	450

51. The grant is—

	Rs.
Road Fund	56,310
General Fund	3,670
Total...	59,980

52. GRANT II., EDUCATION.—Provision is made for only one Inspecting Schoolmaster. In their order of the 18th April 1873, No. 504, Government determined that one would be enough for 1873-74 at least, and the Local Fund Board think one will be enough in 1874-75. The Director of Public Instruction recommends that provision be made for a second Inspecting Schoolmaster on Rupees 20 a-month.

53. In their order of the 18th April 1873, No. 504, Government sanctioned the establishment of two middle-class and twenty-two lower-class schools, on the presumption that all the latter were qualified under Rule XI. It is now reported that only seventeen of the schools were thus qualified, and that six of these are in places where there are schools already. Omitting the town of Purlakimedy, where there are thirteen results grants schools, there is not *one* institution in the whole estate which covers nearly one-half of the Circle, nor is there any probability that private results grants schools will be established there. It is pointed out that, while the rules still seem to require that established results grants schools should be made Local Fund schools first, the advancement of elementary education really requires that Local Fund schools should be first established where no means of education exist at present. The Revenue Board entirely concur in this view. The house-tax having been abolished, an entirely new policy has been inaugurated with regard to Local Fund education, and it is time that new rules should be laid down. The Local Board accordingly propose to strike out twelve of the schools named in the current year's budget and establish eleven new schools in the Kimedi estate.

54. It is further proposed to turn into elementary schools the existing middle-class schools at Jalmur and Calingapatam as soon as the general scheme is sanctioned. Jalmur will then cease to draw the Government grant, which, in the current year, is estimated at Rupees 120.

55. The average cost of the schools is given as Rupees 303, which is somewhat high, but Rupees 25 of it is for furniture, and will not all be required in future years. It is proposed to teach up to the third *or fourth* standard, but, as already remarked, they should not go higher than the third. The Chicacole Board, differing from the Chetterpore Board, think it best for a little English to be taught in the schools, but the Revenue Board agree with the President who thinks the practice throughout the district should be uniform, English being excluded from all Local Fund schools.

56. The provision for results grants is raised to Rupees 2,600. The Board agree with the President that in this Circle as in Chetterpore it should be made a rule that results grants will not be given to private schools established at the same place as Local Fund schools.

57. Under Grants-in-aid, Rupees 400 for the purchase of books and Rupees 20 for commission to calporteurs are entered. The President's attention is drawn to paragraph 12 of the Board's Circular Memorandum, dated 15th August 1873, No. 1,231, wherein it is stated that these items should be entered under (*e.*)Miscellaneous. The necessary alterations have been made.

58. GRANT III., SANITATION, ETC.—Grant III. is made up of—

	Rs.
1. Hospitals and Dispensaries	2,880
2. Vaccine Establishment	2,300
3. Medical Practitioners	1,000
4. Sanitary Establishment	4,000
5. Contributions	1,500
6. Travellers' Bungalows	180
Total...	11,860

59. The charges in the Kimedi dispensary are estimated at Rupees 2,880 against Rupees 2,590 in the current year's Budget, owing to the proposed entertainment of a pensioned 3rd-class Hospital Assistant as a second Medical Subordinate at Rupees 40 per month. It is stated that the Apothecary in charge had a Native Assistant until a little while ago, who received Rupees 20 a-month as a "Servant," and that he has retired on pension.

60. The Superintendent of Vaccination will be requested to give the particulars of the Vaccine Establishment employed in each Circle of the district.

61. Rupees 1,000 is said to be provided for a Medical practitioner, who is to itinerate through the Circle, carrying medicines. It appears that Rupees 200 of this is for conveying the two Medical Subordinates from Madras, and it has accordingly been added to the miscellaneous allotments. The remaining, Rupees 800, is admitted, pending the orders of Government.

62. Rupees 4,000 are assigned for sanitation as follows :—

	Rs.
1. Improvement of water-supply	2,330
2. Scavengering of Villages and Towns	1,600
3. Festivals	70
Total...	4,000

63. The contribution hitherto provided for the Chicacole dispensary is entered, but the Municipality have not agreed to it yet. It is admitted, subject to modification, if necessary, when the Commissioners have come to a decision on the matter.

64. Public bungalows are to cost Rupees 180. The fees are estimated at Rupees 60.

65. Grant IV., Miscellaneous.—The contribution for the Controlling Establishment at the Presidency is raised to Rupees 370, and that for the Collector's Office Establishment is reduced to Rupees 420.

66. The following is an abstract of the Budget with the above modifications :—

Receipts.		Charges.			
	Rs.			Rs.	Rs.
Road Fund	57,740	Grant I. ...	Road Fund	56,310	
General Fund	28,780		General Fund ...	3,670	
					59,980
		Grant II....	General Fund ...	...	10,690
		Grant III...	General Fund ...	...	11,860
		Grant IV...	Road Fund	850	
			General Fund ...	430	
					1,280
					83,810
		Balances.			
		Road Fund	580	...	
		General	2,130	...	
					2,710
Total...	86,520		Total...	...	86,520

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 77. ORDER THEREON, 7th March 1874, No. 385.

The subjoined table shows the estimates for the Chetterpore Circle for 1874-75 compared with those for the current year:—

RECEIPTS.	1873-74.	1874-75.
	RS.	RS.
Balance...	10,000	6,000
Allotments from General Revenue—		
Provincial Funds	15,460	15,460
Special Funds...	4,090	3,720
Cess on land	92,000	90,000
Fees in Schools	220	300
Contribution from other Circles...	200	200
Miscellaneous	650	420
Total ...	1,22,620	1,16,100

EXPENDITURE.	1873-74.	1874-75
	RS.	RS.
Grant I.—		
New Works	25,100	11,400
Repairs	40,800	45,650
Road Fund Reserve... ...	9,390	8,320
Other items	25,930	23,070
Grant II.—		
Inspection	1,800	1,240
Local Fund Schools ...	6,900	5,600
Grants-in-aid	1,120	2,500
Miscellaneous	1,370	570
Grant III.—		
Vaccination	2,900	3,000
Medical practitioners ...	2,000	4,000
Sanitary establishment ...	1,000	5,000
Miscellaneous	740	1,050
Grant IV.—		
Establishment...	1,440	1,400
General reserve	...	3,090
Balance	2,130	210
Total ...	1,22,620	1,16,100

2. The Provincial grant is a repetition of the grant for the current year and will be permitted to stand subject to modification hereafter if necessary. The reduced estimate of the receipts from cess on land is explained to be based on the actuals of the year 1872-73.

3. To meet the expenditure as shown in the budget it is proposed to transfer a sum of Rupees 4,000 from the one-third land cess to the Road Fund. This proposal cannot be sanctioned, but in consideration of the peculiar circumstances under which the loan of Rupees 25,000 from Provincial Funds was granted, and the undoubted wants of the circle in the matter of roads, the Government are willing to forego the repayment of the Rupees 20,000 still due which will set free a sum of Rupees 5,000 for appropriation to roads in 1874-75 in lieu of the Rupees 4,000 disallowed. The Board's Proceedings, dated 5th January 1874, submitting the proposals for the establishment of Local Fund Schools are now under the consideration of Government, and pending orders thereon the provision made in the budget will be allowed to stand, but the proposal to allow no results grants in places where Local Fund Schools have been established cannot be sanctioned except in the event of a rule of the kind being generally adopted throughout the Presidency.

4. The allotment for medical practitioners will not be interfered with, but before sanctioning the entertainment of a second officer, the Government desire to have a full report on the working of the system, and the manner in which it is proposed to utilize the services of two officers. From the salary provided, Rupees 100 per mensem, the Government presume that it is intended to employ men of a competent grade on the medical establishment. Pending orders on the general question of public bungalows, the allotment of Rupees 500 for repairs must be struck out and the provision for establishment reduced to Rupees 240, the amount sanctioned for the current year.

5. CHICACOLE.—The Budget Estimates for 1874-75 are compared below with those for the current year :—

RECEIPTS.

	1873-74.	1874-75.
	RS.	RS.
Balances	15,000	10,000
Allotment from General Revenue—		
Provincial Funds	6,440	6,320
Special Funds...	3,020	2,860
Cess on land	65,000	65,150
Fees in Schools	290	300
Contribution from other Circles, &c....	500	630
Endowments, Contributions, &c.	1,000	1,000
Miscellaneous	370	260
Total ...	91,620	86,520

EXPENDITURE.

	1873-74.	1874-75.
	RS.	RS.
Grant I.—		
New Works	25,310	12,440
Repairs	23,640	32,440
Road Fund Reserve... ...	5,570	5,270
Other items	13,860	9,830
Grant II.—		
Inspection	1,900	700
Local Fund Schools ...	4,920	6,970
Grants-in-aid	2,000	2,600
Other items	1,150	420
Grant III.—		
Hospitals, &c...	2,590	2,880
Vaccination	5,730	2,300
Other miscellaneous purposes	1,680	6,680
Grant IV.—		
Establishment...	1,220	1,280
Balance...	2,050	2,710
Total ...	91,620	86,520

6. The remarks made above with reference to the grant from Provincial funds apply to this circle also.

7. The provision of Rupees 1,600 for caste cooking sheds near the travellers' bungalows is disallowed as recommended by the Board of Revenue.

8. The entertainment of a second Inspecting Schoolmaster is sanctioned as recommended by the Director of Public Instruction. The Governor in Council observes, with satisfaction the attention which has been paid to elementary education, but although the entries in the educational portion of the budget will not be interfered with at present, the Government are not prepared to authorize the establishment of so many Local Fund Schools until they have been furnished with further particulars regarding the number of villages that the proposed schools will provide for, the attendance expected, and the cost per pupil, as well as the views of the Board regarding the extension of educational advantages to the villages not provided for by the schools now proposed, and the means which the Board possess for carrying out the measures they would advocate for future adoption. It is observed that in the present budget with admittedly only one-fifth of the population provided for, the educational expenditure is estimated to be about 37 per cent. of the assets of the General Fund. The proposal to reduce the Middle-class Schools at Jalmur and Calingapatam to the lower class is approved. As in the case of the Chetterpore Circle some modification must be made in the resolution to allow no result grants to private schools in places where Local Fund Schools have been established. The Government desire further explanation regarding the necessity for the entertainment of a second medical subordinate at the Kimedy Dispensary. The provision, however, may remain as may also that for the entertainment of an itinerating medical practitioner subject to the orders of Government on the report called for in connexion with a somewhat similar entry in the Chetterpore Budget.

Proceedings of the Madras Government, Financial Department,
7th March 1874.

9. Subject to the above remarks the Budgets of both Circles are passed as submitted by the Board of Revenue.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the Board of Revenue.
„ Revenue Department.
„ Accountant-General.
„ Public Works Department.
„ Surgeon-General, Indian Medical Department.
„ Director of Public Instruction.
„ Sanitary Commissioner for Madras.
„ President of the Municipal Commission, Ganjam District.
„ President of the Local Fund Boards, Ganjam District.

Exd. J. Wright.

Govt. of Madras.

FINANCIAL.

To

THE BOARD OF REVENUE,

&c., &c., &c.

Dated March, 7th.

Read. Encl.

G.O., 7th March 1874, No. 385.

MARCH.

Nos. 76-77.

Chetterpore and Chicacole Circles.—The Budget Estimates of these Circles for 1874-75 reviewed.

Revenue Department

Proceedings of the Board of Revenue
dated 9th January 1874.

Read the following letters

From the President Local Fund Board
Ganjam District dated 23d October 1873
No. 310;

Do — Do dated 28th October 1873 No. 330,

Do — Do dated 14th November 1873 No. 350,

From the Sanitary Commissioner dated
18th November 1873 No. 1937.

From the Director of Public Instruction
dated 12th & 18th December 1873 Nos. 2458 & 2529.

The Local Fund Budget
Estimates for 1874-75 of the Chetterpore
and Chicacole Circles of the
Ganjam District are submitted
for the orders of Government.

Statement I.A
Revenues
and Receipts.

Chetterpore.

2. The assets of this
Circle are estimated at
Rupees

Rupees 116,100 as follows:

	Rs.
1. Balances	6,000
2. Allotments from General Revenue	19,180
3. Land Cess	90,000
4. Fees in schools	300
5. Contributions	200
6. Miscellaneous	420
Total	116,100.

3. There will be a saving of Rupees 718 more than the President expects in school expenditure during the current year but the Board do not think it necessary to raise the General Fund Balance on this account.

4. The receipts from Land Cess are estimated at Rupees 90,000 against

against Rupees 92,000 in the cur-
-rent year. The reduced amount
the President explains is inserted
with reference to the actuals of
1872-73.

5. The Fishery and Grass
Rents should be shown separately.

6. The receipts are
classified thus:-

Road Fund Rupees 83,180
General —— " —— 32,920.

Statement IB
Expenditure

7. The total expenditure
is estimated at Rupees 1,13,360 made
up of -

	Rs.
Grant I	89,070
D° II	9,900
D° III	13,050
D° IV	1,340
Total	1,13,360.

Grant I
Public Works
Statement II
Road Fund Receipts
& Expenditure

8. The Local Fund Board
propose to transfer Rupees 5,000 to
the

the Road Fund from the 1/3rd Land
Cess available for general pur-
poses. An appropriation of
Rupees 4,000 will be sufficient
and the Board think this should
be sanctioned. The assignment
for education is fair and the
need of roads is great. It is
shown in the printed report
of a Sub Committee which
is enclosed in the President's
letter that Rupees 2,03,961 will
be required to complete roads
which are much wanted and
have been commenced, and
that Rupees 20,000 of a loan made
by Government has still to
be repaid. About 50 miles
more of road must be made
before the circle can be considered
properly

properly provided with roads.
Even with an appropriation
of Rupees 4,000 it is only possible
to assign Rupees 10,400 to New Works.

9. The share of the cost
of Public Works Department
General Establishment, cal-
-culated at 25 Per cent with re-
-ference to the Government
Orders marginally noted should
be Rupees 13760.

F.D. d/ 14th June 1872 No. 841
" d/ 24th Do. " 885
" d/ 22nd Sept. 1255

10. The share of the cost of
General Management chargeable
to the Road Fund should be Ru-
-pees 1,050.

11. The provision for Tools
and Plant at 1 Per cent on ex-
-penditure should be Rupees 550.
The District Engineer asks
for less but it is better to provide
the full amount.

12. A

12. A provision of Rupees 5,000 is made for the payment of the 2nd instalment of the loan of Rupees 25,000 sanctioned from Imperial Funds in Government Order Financial Department dated 21st March 1872 No. 341.

13. The Reserve should be Rupees 8,320.

14. The total expenditure under the Road Fund will thus be Rupees 86,970 leaving a balance of Rupees 210.

15. Three Road works are entered in Statement III A Part I with an aggregate allotment of Rupees 10,400 and an allotment of Rupees 1,000 is provided for, cleaning and improving the town of Ganjam. The changes in the designation

Statement III A Part I New Works.

designation of the roads described in Statement II A have been adopted after due consideration and seem to be convenient, but they should have been noticed in the column for Remarks.

16. The President should submit the plans and estimates for the 3rd item at an early date. It is observed that this road was added to those mentioned by the Sub-Committee when their report was considered by the Local Fund Board.

Part II Repairs.

17. The sum to be expended on Road Repairs is Rupees 44,650 or Rupees 3,850 more than in the current year. The increase was determined after due

Consideration

consideration and the particulars are given in the report already alluded to. Items 1, 5 and 6 in the Appendix did not appear in the last Budget and should have been noticed in the Remarks. Rupees 500 are allotted for Public Bungalows and Rupees 500 for maintaining drainage works in Ganjam.

18. In Grant I the cost of the Public Works Establishment should be Rupees 14,260, Tools and Plant Rupees 570 and Road Fund Reserve Rupees 8,320.

19. The Grant is thus:

Road Fund Rupees	85,920
General	2,520
	88,440.

20. Grant II provides for

for the following charges:

	Rs.
1. Payment for inspection	1,230
2. Local Fund schools ...	5,600
3. Results Grants	2,500
4. Miscellaneous	570
Total	9,900

21. The pay of the Deputy Inspector is properly omitted from the Estimate for inspection. The allotment should be Rupees 1,240 as pointed out in the Director's letter dated 12th December 1873 No. 2458.

22. Rupees 5,600 are provided for 15 local fund schools. It is proposed to establish these before the end of the current year, and the subject is laid before Government in

in Board's Proceedings dated 5th January 1874 so that nothing more need be said here.

23. Statement III is useless and in the Board's opinion may be omitted.

24. The provision for Result Grants is increased from Rupees 1,000 to Rupees 2,500 and the Local Fund Board propose not to give any to schools at places where Local Fund schools are established

25. The particulars of Grant III are:- Grant III Sanitation &c.

	Rs.
1. Vaccine Establishment	3,000
2. Medical practitioners	4,000
3. Sanitary Establishment	5,000
4. Travellers' Bungalows	250
5. Contributions	800
Total	13,050

26. Item No. 1 (Rupees 3,000) provides for the salaries and contingencies of the Vaccine Establishment as re-organized with reference to Government Order Financial Department dated 12th September 1873 No. 1301.

27. A sum of Rupees 4,000 is provided for two medical practitioners. In the current year's budget Rupees 2,000 are entered for this purpose. In their order dated 25th August 1873 No. 1202, the Government specially sanctioned the utilization of the allotment, through the general question regarding

regarding the employment of Medical practitioners is still under their consideration. The Local Fund Board propose to entertain a second practitioner of the same description.

28. A lump sum of Rupees 5000 is entered for the Sanitary Establishment of the Circle but no particulars are given in State-ment IV B. The President is requested to furnish the details for embodiment in the printed Budget.

29. The expenditure on travellers bungalows will be:

Establishment vide Rs. 250
Repairs (Grant I) " 500
750

(The fees are estimated in Statement I A at Rupees 120).

30. The contribution to the Berhampore Municipality for the Dispensary at that place is given as Rs. 800. The sum approved of in G. O. F. D. dated 8th October 1873 No. 1433.

Grant IV Miscellaneous

31. The contribution for the Controlling establishment at the Presidency is Rupees 490 and that of the Collector's Office Establish-ment is Rupees 570.

32. Grant IV is Rupees 1,400 of which Rupees 1,050 is payable by the Road Fund.

33. The General Reserve at 10 P.C. of the estimated receipts is Rupees 3090.

34. The following is an Abstract of the budget as revised by the Board.

Receipts	Rs	Charges		Rs	Rs
Road Fund	83,180	Grant I	Road Fund	85,920	
General Ds.	32,920		General Ds.	2,520	88,440
		Ds. II	General Ds.	"	9,910
Road Fund		Ds. III	Ds. Ds.	"	13,050
Receipts 83,180			Road Fund	1,050	
Appropriation 4000		Ds. IV	General Ds.	350	1,400
Total 87,180					1,12,800
		General Reserve		"	3,090
		Balances			
		Road Fund — 210			
		General Ds. — "		"	210
Total	1,16,100		Total		1,16,100

Chicacole.

35. The receipts of this Circle are made up of:

Statement I A
Revenue & Receipts.

	Rs.
1. Balances	10,000
2. Allotments from General Revenues	9,180
3. Land Cess	65,150
4. Fees in schools	300
5. Contributions &c	630
6. Receipts from endowments	1,000
7. Miscellaneous	260
Total	86,520.

36. The current years provincial grant for roads is entered, but the grant for schools viz Rupees 120, is omitted because it is proposed to reduce to the lower class the Medical class school at Jalmur for which it has been received.

middle

37. A sum of Rupees 130 is entered as a contribution from the Vizagapatam Local Fund Board on account of the repair of the South approach to the Chicacole bridge. This road is in the Vizagapatam Circle but the repairs are attended to by Chicacole Officers.

The

38. The receipts are:-

Road Fund Rs. 57740

General ——— 28780

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

39. The Road Fund charge for the cost of Public Works Supervision should be estimated at Rupees 7370

40. The provision for Petty Establishment is Rupees 1820 and includes the Salary (Rs. 15) of an Overseer's Clerk and provision for his travelling allowance at the rate of 5 Rupees a month. The latter provision must be disallowed as travelling allowance to Overseer's Clerks has not been Sanctioned by Government and is not drawn. The Board believe that Clerks attached to Imperial

41. The share of the cost of General management chargeable to the Road Fund is raised to Rs. 860.

42. The provision for Tools and Plant at 1 percent on expenditure is Rupees 410.

43 The total Road Fund expenditure is Rupees 57160 leaving a balance of Rs. 580.

44 The assignment for the new Road Works is Rs. 8810. The first is an un-sanctioned work and appeared in the two preceding budgets. The Vice President states that the Local Board lately received from the District Engineer a revised Estimate for that part of the road which

Statement No. Part I. New Works

which lies in this circle
and have passed it.
The President is requested
to expedite the submission
of the Estimate.

45. The amount of the
Estimate for the second
work is Rupees 12,000, of
which only Rupees 8,770 is
now entered for the portion
of the road lying in this
circle. The remainder, Ru=
=pees 3,230, belongs to the
Vizagapatam Circle

46. The President should
explain why no provision
is made for continuing the
road from Chicacole to
Parvatipoor via Palconda
for which Rupees 7710 is
provided in the current
years

year's budget.

47. Rupees 2,030 are provided for the construction of 23 School-Sheds which will be noticed further on and Rupees 1,600 for Cons= =tructing Cadie Cooking rooms near four Traveller's Bungalows. It is explained that the native members of the Local Fund Board represent that native travellers want this Spe= =cies of accommodation at their halting places and that the Sheds are intended for travellers of good caste. This is a novelty and the Board do not think it worth while to build mere cooking Sheds. They object, moreover, on principle

1,600 Nonsense

principle to providing accommodation out of the Local Fund for particular cases but the allotment will be allowed to remain subject to the orders of Government.

Part II Repairs

48. The allotment for Repairs of Roads is Rs. 32,440 which shews an increase of Rupees 8,800 over the current years provision. Of this increase Rs. 5,380 is for Kinery Roads which the Local Fund Board have decided to maintain at the instance of the Court of Wards, Rupees 2050 for a road lately made and Rupees 765 for modifications in maintenance allowances deemed advisable

advisable by the District Engineer. It is observed that the increased allowances for two items are not to be spent until the Local Fund Board have had an opportunity of considering the reasons for providing them

49. The allowance for the roads in the Shimoga Estate is to be suspended by the Establishment of the Court of Wards so that it is alluded to "Other Agency."

50. In Grant I the following entries have to be altered

Public Works Establishment	Rs. 7370
Patty	1760
Tools and Plant	450.

51 The Grant is

Road Fund	Rs. 56310
General	3670
	59980

Provision

Grant II
Education

52. Provision is made for only one Inspecting School-Master. In their Order of the 18th April 1873 No. 504 — Government determined that one would be enough for 1873-74 at least, and the Local Fund Board thinks one will be enough in 1874-75. The Director of Public Instruction recommends that provision be made for a second Inspecting School-Master on Rupees 20 a — month.

53. In their Order of the 18th April 1873 No. 504 Government sanctioned the establishment of 2 Middle class and 22 Lower class Schools on the presumption that all the latter were qualified under Rule XI. It is now reported that only

only 17 of the Schools were thus qualified, that six of these are in places where there are Schools already. Omitting the town of Parla= =himedy [illegible] where there are 13 Results Grants Schools, there is not one institution in the whole Estate which Covers nearly one half of the circle nor is there any probability that private Results Grants Schools will be established there. It is pointed out that while the rules still seem to require that established Results Grant Schools should be made Local Fund Schools first, the advancement of Elementary education

much little completed Parl Schools

education really requires that Local Fund Schools should be first established where no means of education exist at present. The Revenue Board entirely concur in this view. The house tax having been abolished an entirely new policy has been inaugurated with regard to Local Fund education and it is time that new Rules should be laid down. The Local Board accordingly propose to strike out 120 of the Schools named in the current year's budget and establish 11 new Schools in the Shimoga estate.

5th. It is further proposed to turn into elementary Schools the existing middle class Schools at Salmur and Calingapatam as soon as the general

general Scheme is Sanctioned.
Jalmur will then cease to
draw the Government grant
which in the current year
is estimated at Rupees 120.

55. The average cost of the
Schools is given as Rupees 303
which is somewhat high but
Rupees 25 of it is for furniture
and will not all be required
in future years. It is proposed
to teach up to the third or
fourth Standard, but as
already remarked they should
not go higher than the third.
The Chicacole Board differ=
=ing from the Chetterpore
Board think it best for
a little English to be taught
in the Schools, but the Revenue
Board agree with the President
who

who thinks the practice through=
=out the District should be uni=
=form, English being excluded
from all Local Fund
Schools.

56. The provision for Results
grants is raised to Rs 2,600.
The Board agree with the Presi=
=dent that in this Circle as
in Ch Chetterpore it should be
made a rule that Results
grants will not be given
to private Schools established
at the Same place as Local
Fund Schools.

57. Under Grant-in-aid
Rupees 400 for the purchase
of books and Rupees 20 for
commission to Colporteurs
are entered. The President's
attention is drawn to para 12
of the Board's Circular
Memorandum

Memorandum dated 15th August 1873 No. 1231 wherein it is stated that these items should be entered under (C) Miscellaneous. The necessary alterations have been made.

58. The Grant III is made up of

Grant III Sanitation &c.

	Rs.
1 Hospitals and Dispensaries	2,880
2 Vaccine Establishment	2,300
3 Medical practitioners	1,000
4 Sanitary Establishment	4,000
5 Contribution	1,500
6 Traveller's Bungalows	180 ✓
Total	11,860

59. The Charges in the Kimedy Dispensary are estimated at Rupees 2,880 against Rupees 2,590 in the current year's budget owing to the proposed enter= =tainment of a pensioned third class Hospital Assistant as a second Medical Subordi= =nate at Rupees 40 per month.

medical

Lt

It is stated that the Apothicary in charge had a native assist= =ant until a little while ago who received Rs. 20 a month as a servant and that he has retired on pension.

60. The Superintendent of Vaccination will be requested to give the particulars of the Vaccine Establishment employed in each Circle of the District.

61. Rupees 1,000 is said to be provided for a medical practitioner who is to itinerate through the circle carrying medicines. It appears that Rupees 200 of this is for conveying the two medical subordinates from Madras and it has accordingly been

been added to the Miscellaneous Allotments. The remaining Rupees 800 is admitted pending the orders of Government.

62. Rupees 4000 are assigned for Sanitation as follows:—

		Rs
1.	Improvement of water Supply	2,330
2.	Scavengering of Villages and Towns	1600
3	Festivals	70
		4000

63. The contribution hitherto provided for the Vaccine Dispensary is ordered, but the Municipality have not agreed to it yet. It is admitted subject to modification if necessary when the Commissioners have come to a decision on the matter.

64. Public Bungalows are to cost Rupees 180. The fees are estimated at Rupees 60.

65. The contribution for the controlling establishment at the

Grant No. Miscellaneous

the Presidency is raised to Rupees 370 and that for the Collector's Office establish=ment is reduced to Rs. 420.

66. The following is an abstract of the budget with the above modifications.

Receipts			Charges		
	Rs.			Rs.	Rs.
Road Fund	57,740	Grant I	Road Fund —	56,310	
General Do	28,780		General do —	3,670	59,980
		Do II	General Do	"	10,690
		Do III	General Do	"	11,860
		Do IV	Road Fund —	850	
			General do —	430	1,280
					83,810
		Balances			
		Road Fund —	580		
		General do —	2,130	"	2,710
			Total		86,520
	86,520				

/True Extract/

J Grose
Secretary.

To The Chief Secretary to Government
Financial Department.
with 6 original letters and
6 original Enclosures

D Vaughan
Coll. SAR

For: 18 April 1873. N°80-81.
" — 16 June 1873. — 119-20.
" — 24 June 1873 — 169.
" — 21 August 1873. — 169-70.
" — 22 September 1873 — 155-56.
" — 12 September 1873 — 70-71.
" — 28 August 1873. 170-71. Rs.
" — 8 October 1873 — 38-39.

N-11

N°76.—

Fin. 1874 Dept.

Proceedings of the Board of Revenue

Pros-7th March 1874

Rec'd 9th January 1874

Dest'd 9 — " "

Rec'd —

24 11

N°47

80-385

Submitting for orders of Government, the Local Fund Budget Estimates for 1874-75 of the Chittagong and Chittagong Circles of the Ganjam Dist.

Fit 385

C231
Pkt 2
C 572
24/2

47

Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter Proceedings of the Board of Revenue dated 9th January 1874.

Vs — Order thereon 7 March 74 No 385

L. D.S.

The Statement table shows the estimates for the Chittoor Circle for 1874/75 compared with those for the current year.

Receipts

Receipts	1873-74	1874-75
Balance —	10.000	6.000
Allotments from General Revenue		
Provincial Grant	15.460	15.460
Special Funds	4090	3720
Fees on Land	90.000	90.000
Fees in Schools	220	300
Contributions from other sources	200	200
Miscellaneous	650	420
Total	122.620	116.100

Expenditure	1873-74	1874-75
Grant I		
New Works	25.100	14.400
Repairs —	40.800	45.650
Road Fund reserve	9390	8.320
other items	25.930	23.070
Grant II		
Inspection	1.800	1.240
Local Fd. Schools	6.900	5.600
Grants-in-aid	1.120	2.500
Miscellaneous	1.370	570
Grant III		
Vaccination	2.900	3.000
Med. practitioners	2.000	4.000
Sanitary exps.	1.000	500
Miscellaneous	740	150
Grant IV		
Establishment	1.440	1.400
General reserve	"	3.090
Balance	21.310	210
Total	122.620	116.100

The provincial grant is a repetition of the grant for the current year, and will be permitted to stand subject to modifications hereafter.

7

hereafter if necessary. The reduced estimate of the receipts from Cess on land is explained to be based on the actuals of the year 1872-73.

To meet the expenditure as shown in the budget it is proposed to transfer a sum of Rs 4000 from the 3 Land Cess to the Road Fund. This proposal cannot be sanctioned but in consideration of the peculiar circumstances under which the loan of Rs 25000 from Provincial Funds was granted, and the undoubted wants of the circle in the matter of roads the Govt are willing to forego the repayment of the Rs 20000 still due which will set free a sum of Rs 5000 for

Grant I (g) Statement I (h)

Certificate - This 3 land Cess was one of the sources you should use provided act Mr. L. F. Board that they might not provide for deficiency from ~~X~~ and the Rs 40000 was applied to special purposes in addition to what local funds have provided. Hall

Note -

The loan was granted owing to an adverse season which rendered it likely that only Rs 45831 would be realized on the land cess estimate Rs 85300. ~~X~~ appears does not appear in the budget

The estimates now submitted Rs 203961 are required to complete roads much wanted and already begun. The allotment in the budget for new roads is Rs 10400.

for appropriation to pass in 1874-75 in lieu of the Rs 4000 disallowed. The Board's Proceedings dated 5th Jany 1874 submitting the proposals for the establishment of Local Fund Schools and pending orders thereon the provision made in the budget will be allowed to stand, that the proposal to allow no rebate grants in places where Local Fund schools cannot be sanctioned have been established by a rule of the kind being primarily adopted for the Presidency. cannot be sanctioned as it is possible that the funds may not be sufficiently elastic to permit of rebate grants being made to every school that may be started but the rigid rule proposed obviates unnecessary discouragement to private enterprise & exclusion of healthy competition.

are now under the consideration of Govt

If Sirs would put aside the £70 Stg Board Grants = Rs 700 Stg dared Mirs Cotton cannot = if need be at Dalhousie pending orders upon Rates pending Bills under consideration

This needs consideration. I think the Govt may reasonably object to establish a school and also keep for schools competing with it. I do not think it right by schools competing with it. I. D. S.

Under the rules as now in force the Govt pays 1/2 the salaries of Masters

3665

The allotment for medical practitioners will not be interfered with but before sanctioning the entertainment of a second officer the Govt desire to have a full report on the working of the system and the manner in which it is proposed to utilize the services of two officers. From the salary provided Rs 100 per mensem, the Govt presume that it is intended to employ men of a competent grade on the medical establishment

The allotment of Rs 500 for upkeep of Public Buildings & 250 for Public Roads must be debited against Provincial Revenues. By an oversight no provision for these charges in the L.S.G. Budget was made.

Yes, and a similar proposal from Canara to strike out grants was disallowed in the order on the budget for 1871-72.

Yes, but I am afraid we must sanction these charges now

The allotment of Rs 500 for Public Buildings & Roads

The allotment of Rs 500 for upkeep of Public Buildings & Roads for 1872-73 should be struck out and the provision for establishment reduced to Rs 240, the amount sanctioned for the current year.

Checked

Chicacole. The budget estimates for 1874-75 are compared below with those for the current year.

Receipts	1873-74	1874-75	Expenditure	1873-74	1874-75
Balances	15000	10,000	Grant I		
Allotment from General Revenue			New works	25310	12440
Provincial Funds	6440	6320	Repairs	23640	3244
Special Funds	3020	2860	Road Fd. revenue	5570	5770
Cess on Land	65000	65150	other items	13560	9830
Fees in schools	290	300	Grant II		
Contribution from other circles &c	500	630	Inspection	1900	700
Endowments Contributions &c	1000	1000	Local Fd. schools	4920	6970
Miscellaneous	370	260	Grants in aid	2000	2607
			other items	1150	42
			Grant III		
			Hospitals &c	2590	288
			Vaccination	5730	230
			other this purpose	1680	6685
			Grant IV		
			Establishment	1220	1280
			Balance	2050	2711
Total	91620	86520	Total	91620	86520

The

The remarks made above with reference to the grant from Provincial funds apply to this item also.

~~The Govt. do not understand the~~ provision of Rs 1600 - for cadre cooking sheds near the Travellers Bungalows ~~If these sheds are to be provided~~ ~~as adjuncts to the Bungalows~~ as are necessary for accommodating travellers who are debarred from using them under the present arrangements there can be no objection ~~to this sanction on the same principle as separate accommodation is provided in Choultries but if these sheds are entirely divorced from the Bungalows and are meant~~

TO

Sheds must be Structural and ~~allegation~~ - the fact is they are meant as high-caste Choultries for the native members mean to help themselves after the manner of the European Officers who have Messes Special accommodation on the Rates.

All Expenditure for Native Dirs on Public Bungalows must be Structural

B/2 PR

3/2 ✓ J Thuillier 10.

Note afterwards decided in favour of Structural grass roofing

Vide disallowed as recommended by the Board of Revenue

~~as seems to be implied in~~
~~the Vice Presidents letter for~~
~~the gratuitous use of members~~
~~of the higher castes only,~~
~~the expenditure cannot be~~
~~sanctioned unless similar~~
~~gratuitous accommodation~~
~~is provided for travellers of~~
~~all castes.~~

The entertainment
of a second Inspecting
School master is sanctioned
& recommended by the
Director of Public Instruc-
tion, But although the
entries in the educational
portion of the budget
will not be interfered
with at present the Govt
are not prepared to authorize
the establishment of so many
local fund schools until
they have been furnished
with further particulars
regarding the

The G. in C. observe with satisfaction the attention which has been paid by Elementary Education

observe with satisfaction the attention which has been paid to Elementary Education

the number of villages that the proposed schools will provide for, the attendance expected and the cost per pupil, as well as the views of the Board regarding the extension of educational advantages to the villages not provided for by the schools now proposed, and the means which the Board possess for carrying out the measures they would advocate for future adoption. It is observed that in the present budget with admittedly only one fifth of the population provided for, the educational expenditure is estimated to absorb 37 per cent of the assets of the general fund. The proposal to reduce the middle class schools

at

at Jaluar and Calingapatam to the lower class is approved and the Govt agree with the President and the Board of Revenue in considering that the practice throughout the districts should be uniform and English instruction excluded from all lower class schools as in the case of the Chittapore circle some modification must be made in the resolution to allow no result grants to private schools in places where these Local fund schools have been established. The Govt desire further explanation regarding the necessity for the entertainment of a second medical subordinate at the

I do not agree here. I do not consider an order on Budget Estimates the proper place for disposing of such important questions.

J.O.S.

I agree. The proper course is to improve and develop Mid class education. And I am satisfied that the prosecution of the English tongue in the programme of popular education is wrong & at variance with the sound national policy of European States who like missionaries have rejected Latin as sacred tongue. But this as it may this is not the place to dispose of the question.

3/2 [illegible]

I do not disturb the tenor of Standard

I will let this stand [illegible] except the words [illegible] which I have

the Ministry plus provision. The provision however may remain as may also that for the entertainment of an itinerating medical practitioner subject to the orders of Govt on the report called for in connection with a somewhat similar entry in the Chotta Nagpore budget.

Subject to the above remarks the budgets of both circles are passed as submitted by the Board of Revenue

L. B. H.

Bracketed - Inside to the (unless in case of successful cases where middle class education is continued desirable) so far as possible the funds must go to the higher, restricted to the lower - and education - English

I think teachers in Elementary schools unnecessary, and Primary education

The Board of Revenue
" Revenue Department
" Accountant General
" Public Works Department
" Surgeon General
" Sanitary Commissioner
" Director of Public Instruction
" Inspector of Schools
" Presidency Municipal Commissioner
" Chief Inspector Sanitation

cannot afford, and should be restricted to the higher education

105 Lro

Chatterpaul & Chitcock
Bundle for 1874/25

Govt. of } 187 } Summonses.

To

Dated 187, No.
Read.

Nos.

Chatterpaul Chitcock
Circles
of these Circles
Sanctioned

C

Seen by Inspection & Rec
C23/1
Rec.
Govt. C5a/2
R9/2