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MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No. 609	Press / Mis.—
123-124.	
Dated 17-4- 1874.	

8/9

Not to be folded or roughly handled

3 6 60

Proceedings of the Madras Government, Financial Department,
17th April 1874.

Read the following papers:—

No. 123. Proceedings of the Board of Revenue, dated 10th March 1874, No. 541.

Read the following letters:—

From the President of the Local Fund Board, Canara Circle, dated 23rd September 1873, No. 543.

ABSTRACT.—Submitting Budget Estimate of South Canara Local Fund Circle for 1874-75.

From the Sanitary Commissioner, dated 5th November 1873, No. 1,781.

ABSTRACT.—Submitting observations on the Local Fund Circle of South Canara for 1874-75.

The Budget of the South Canara Local Fund Circle for 1874-75 will be submitted for the orders of Government.

2. STATEMENT I.-A., REVENUES AND RECEIPTS.—The Local Fund Board have taken the balance of the Road Fund in the current year's budget as their opening balance in this, though they expect the real balance will be larger. In doing so they have disregarded the instructions given in the Board's Circular Memorandum of the 15th August 1873, No. 1,231. The President explains that the surplus balance will be wanted for works incomplete at the beginning of 1874-75, but this does not justify a deliberate falsification of the budget, which is only useful in so far as it approximates to actuals. The fact, however, that the Road Fund balance is given as less than it ought to be makes the Board all the more confident in resolving to recommend Government to reduce the grant from Provincial Funds for roads.

3. This grant is estimated at the current year's amount, viz., Rupees 47,350, and it enables the Road Fund Budget to be closed with a balance of Rupees 2,600; the Board think it can be safely reduced by Rupees 2,000, which is greatly needed for general purposes.

4. When the Local Fund Board was established it was directed to take charge of eleven old Rate Schools (nine principal and two subsidiary). The rate by which they had been previously supported had been discontinued by the Local Fund Act, but the same Act provided for levying a House-tax in lieu of it. By G.O., dated 28th March 1873, No. 426, this source of income was abolished. The Local Fund is therefore left with a number of expensive Middle-class Schools, whereas its efforts ought to be concentrated on elementary education, and with no means of meeting the cost. Now that the schools have been long established, and are tolerably successful, it would be a severe blow to the district to close them, but the only alternative is for Government to bear the cost. The Local Fund has but little to spare for education, and the whole of that little ought to be spent on elementary education. In separate Proceedings in which the Board have reviewed the scheme of Local Fund Schools prepared by Mr. Garthwaite, and accepted by the Local Fund Board, it is shown that the cost of Middle-class Schools to the Local Fund in 1874-75 will be Rupees 8,140.

5. Again in G.O., dated 14th February 1874, No. 256, Government ordered that four Passed Hospital Apprentices should take the place of the Hospital Assistants in charge of the four dispensaries at an increased cost of Rupees 2,400. If it had been anticipated that the dispensaries would cost so much some of them at least would never have been established, but now that they have been established, and are fairly successful as is shown by the Report for 1872-73, and buildings have been erected, they must continue; and as the Local Fund is not rich enough to bear the new charge Government must help it.

6. In the current year Government have given grants from Provincial Funds to the amount of Rupees 57,380, as follows :—

Road Fund	47,350	G.O., dated 18th April 1873, No. 503.	
Schools (Ordinary Grant) ...	2,790	Do	do.
		Do.	19th June 1873, No. 865.
Do. Special Grant, No. 1.	6,640	Do.	18th April ,, ,, 503.
Do. do. No 2.	600	Do.	11th July ,, ,, 971.
Total ...	57,380		

In the Orders of the 28th March 1873, No. 426, and 25th August 1873, No. 1201, Government intimate that they are prepared to give grants in aid of education in 1874-75 in consequence of the abolition of the House-tax, and in the Order of the 14th February 1874, No. 256, it is intimated that the question, how provision is to be made for the new charges on account of the Hospital Apprentices, will be considered when this budget is before Government.

7. All the charges on the General Fund are absolutely necessary, except the following :—

	Rs.
1. Building two Chuttrums	4,300
2. Planting new Avenues...	1,000

The second may be struck out, though much wanted. The first should be allowed to remain. The buildings are greatly wanted ; they were entered in the current year's budget, though postponed for want of funds, and the estimates have been sanctioned.

8. It is, however, necessary that Government should give the following grants from Provincial Funds :—

	Rs.
Road Fund	45,350
General purposes	10,000
Total ...	55,350

This is Rupees 2,030 less than has been given in the current year, and it will not admit of leaving a full reserve for general purposes.

9. For school fees Rupees 1,280 is entered in the budget. From the Board's Proceedings on the educational scheme already referred to, it will be seen that the proper estimate is—

	Rs.
9 Middle-class Schools	1,690
15 Elementary do.	410
Total ...	2,100

and though they are to be expended they must appear on both sides of the budget.

10. The Mangalore Municipality is expected not to contribute anything for Educational Inspection. If they make use of the services of the Inspecting Schoolmasters they should pay something.

11. The Rupees 100 derived from the sale of other property not being an item devoted either by law or by order of Government to the Road Fund must be credited to the General Fund.

12. The receipts are—

	Rs.
Road Fund	1,36,160
General Fund	43,480
Total ...	1,79,640

13. Grant I., Statement II., Road Fund Receipts and Expenditure.—On the receipt side of the Road Fund Statement the following alteration must be made :—

	Rs.
Grant from Provincial Funds	45,350
Sales of old materials, &c.	Nil.

14. At the rate now assumed the charge for Public Works Supervision will be Rs. 22,440.

15. The Road Fund share of the cost of General Management will be Rupees 1,640.

16. The high allotment for Tools and Plant has been shown to be necessary.

17. The Reserve should be Rupees 13,130.

18. The Road Fund expenditure is Rupees 1,35,330, leaving a balance of Rupees 830.

19. Statement II.-A., Part I., New Works.—There are seven road allotments in the list of Part I. and four in the Appendix, amounting altogether to Rupees 26,310. Full explanation is given with regards to Nos. 1, 2, 3, and 5 in the President's letter, but the estimates should be submitted without delay. It should have been stated why no provision is made for the items in the current year's budget which require further allotments to complete them, but the Board presume the President hopes to provide for them in the incomplete List out of the *real* opening balance of the Road Fund, part of which is deliberately kept out of the budget.

20. Allotment No. 3 has been made with reference to G.O., dated 30th June 1873, No. 1,687. The President states that the Laxiampur Bridge, though of great use to Mysore, will be of very little advantage to South Canara, and requests that it may be built from Provincial Funds.

Retracing and widening the branch line to Benhatti on the line from the Collor ghaut *via* Ialulu and Avimholly to Sanpur in Mysore.

21. Rupees 4,300 are provided for building two chuttrums in places where they are much wanted. The erection of these buildings has been long contemplated, and the estimates are sanctioned.

22. There is also an allotment of Rupees 1,000 for planting new avenues which the state of the finances makes it necessary to strike out.

23. Part II., Repairs.—The allotments for road repairs amount to Rupees 64,940, or Rupees 13,660 more than in the current year's budget, but Rupees 9,000 of this sum is for repairing timber bridges, and Rupees 1,000 for keeping open as paths roads which have been abandoned as such. The rest of the increase is satisfactorily explained by the President.

24. Rupees 2,000 are provided for maintaining avenues, and Rupees 800 for repairs to Chuttrums, Public Bungalows, &c.

25. In Grant I. the following alterations have to be made :—

	Rs.
New Works—Sanitary and Miscellaneous—by Other Agency ...	Nil.
Cost of General Establishment, Public Works Department	23,510
Road Fund Reserve	13,130

Grant I. is—

	Rs.
Road Fund	1,33,690
General Fund	8,250
Total ...	1,41,940

26. Grant II., Education.—Rupees 940 will be an adequate provision for the two Inspecting Schoolmasters.

27. The cost of the twenty-four Local Fund Schools, according to the Board's Proceedings on Mr. Garthwaite's Educational scheme, will be Rupees 12,920.

28. Grant II. is Rupees 17,860.

29. Statements III. and III.-A. are modified in accordance with the Proceedings above referred to.

30. GRANT III., SANITATION, &c.- ccording to G.O., dated 14th February 1873, No. 256, the allotment for the salaries of M rdina s at the Dispensaries must be Rupees 3,600 instead Rupees 1,200.

31. The allotment for Vaccination is the same as in the current year, and provides for the payment to the mothers of subjects, which has been approved by Government.

32. The provision for Sanitary Establishment, &c., is Rupees 1,230. The Sanitary Commissioner remarks on its smallness, which is in some degree compensated by the adequacy of the allotment for Vaccination. The Board do not see how to increase it, but there may be funds to spare in the course of the year. The Local Fund Board intend to spend Rupees 570 at festivals (of which Rupees 200 is for travelling allowance to Medical Officers), Rupees 460 on general measures of sanitation, and Rupees 200 in cleansing tanks and wells.

33. The President is requested to furnish, at an early date, the particulars of the provision of Rupees 720 for Travellers' Bungalows under Grant III.

34. Grant III. is Rupees 13,330.

35. Grant IV. is—

	Rs.
Road Fund	1,640
General Fund	520
Total ...	2,160

36. The General Fund Reserve should be Rupees 4,350, but only Rupees 3,520 are available.

37. The following is an abstract of the revised Budget :—

Receipts.		Expenditure.			
	Rs.			Rs.	Rs.
Road Fund	1,36,160	Grant I. ...	Road Fund ...	1,33,690	
General Fund	43,480		General Fund ...	8,250	
					1,41,940
		Grant II. ...	General Fund ...	...	17,860
		Grant III. ...	General Fund ...	...	13,330
		Grant IV. ...	Road Fund... ...	1,640	
			General Fund ...	520	
					2,160
					1,75,290
		General Reserve		...	3,520
		Balance.			
		Road Fund		...	830
Total ...	1,79,640		Total ...	...	1,79,640

(A true Extract.)

(Signed) J. GROSE,
Secretary.

No. 123-A. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 20th March 1874.

I am unwilling to raise the important considerations involved in this transfer in this draft. I am, therefore, willing that it go out as it is for this year, but submit that a full report on the subject of these Union Schools be called for.

2. These schools were I understand established under Act VI. of 1863 by the purely voluntary action of the people and maintained by voluntary self-taxation. The movement was spontaneous, wholesome, and progressive.

3. The Local Fund Act transferred these schools to the Boards because under the House-rate clauses self-taxation was continued, though in another form. The recent action of Government has swept away these ways and means, and now it becomes necessary to transfer them practically to the State by contributing largely from the Provincial Funds. I think that this course may be open to serious remark and future embarrassment.

(Signed) W. ROBINSON.

No. 123-B. MINUTE by the Right Hon. the PRESIDENT, dated 13th April 1874.

With reference to the suggestion that a report should be called for, I believe that we know all (or nearly all) that is necessary for us to know about these schools from a recent very detailed representation on the subject by Mr. Garthwaite, which I do not see among these papers.

2. The Hon. Mr. Robinson remarks that the course pursued with reference to the House-tax is one "open to serious remark and future embarrassment," from which I should infer that my honourable colleague considers that it was a course taken without due regard to its present import and future results. I beg to assure my honourable colleague that such is not the case. The House-tax was abolished because it pressed too heavily upon the people, and because, even supposing for the sake of argument that there was no other way of educating them (which certainly cannot be said to be the case), it appeared on the whole better even that they should remain ignorant than that they should be oppressed, impoverished, and disaffected. The abolition of the House-tax necessitated, as a matter of course, and until other means of supplying the deficiency could be found, the provision by the State of funds for the support of such schools as could in any sense be said to have been called into existence on the faith of it; and I can hardly imagine a more proper or desirable application of State funds. For the rest we have indicated certain means by which the Local Fund Boards can themselves to some considerable extent provide for the object (elementary education) for which the House-tax was imposed; and (as I have frequently observed in former Notes and Minutes) if my honourable colleagues will support me in certain proposals which I have made, we shall soon have at our disposal a very large amount applicable to that purpose, without burdening our poorer classes more heavily than they can bear.

3. I have frequently before endeavoured to explain this very simple condition of affairs, but apparently without success. In future I hope I may be allowed to refer my honourable colleague to this explanation.

4. Our policy may be "open," as my honourable colleague observes, to "serious remark;" but practically it is not now open to question; for it has been cordially approved by the Government of India, and sanctioned by the Secretary of State.

(Signed) HOBART.

No. 124. ORDER THEREON, 17th April 1874, No. 609.

The estimates of the South Canara Local Fund Circle for 1874-75 are compared below with those for the current year:—

RECEIPTS.	1873-74.	1874-75.	CHARGES.	1873-74.	1874-75.
	RS.	RS.		RS.	RS.
Balance brought forward.	2,690	4,850	Grant I.		
Allotments from General Revenue.			New Works—		
Provincial Funds—			Communications ...	36,100	26,310
For Roads	47,350	45,350	Buildings	5,640	4,300
For Education ...	9,420	10,000	Miscellaneous ...	3,500	...
Special Funds ...	23,000	23,000	Repairs—		
Cess on Land	85,790	85,730	Communications ...	51,280	64,940
Tolls	6,690	6,110	Miscellaneous ...	2,860	2,800
Fees in Schools	1,330	2,100	Cost of General Establishment, Public Works Department	21,480	23,510
Miscellaneous	4,630	2,500	Road Fund Reserve ...	13,400	13,130
			Other items	6,910	6,950
			Grant II.—		
			Inspection	2,410	940
			Local Fund Schools ...	13,790	12,920
			Grants-in-aid	2,000	2,000
			Other items	3,070	2,000
			Grant III.—		
			Hospitals	4,890	6,880
			Vaccination	3,900	3,900
			Sanitary Establishment	1,660	1,230
			Miscellaneous	1,000	1,320
			Grant IV.—		
			Establishment	2,160	2,160
			General reserve	...	3,520
			Balance	4,850	830
Total ...	1,80,900	1,79,640	Total ...	1,80,900	1,79,640

2. The Government approve generally of the remarks made by the Board of Revenue regarding the action of the South Canara Local Fund Board in disregarding the instructions issued for the calculation of the opening balances, and desire that these instructions may in future be strictly and carefully observed. The Provincial grant for roads will be reduced by Rupees 2,000 as recommended by the Board of Revenue. That for schools is raised to Rupees 10,000, it being abundantly evident that the Local Fund Board cannot maintain the existing schools

Proceedings of the Madras Government, Financial Department,
17*th April* 1874.

without that amount of aid from Provincial Funds owing in great part to the burden thrown upon the Fund by the transfer of the old rate schools of the middle class and the reduction made in the funds available for educational purposes by the recent action of the Government in directing that no Medical Officer below the grade of Passed Hospital Apprentice should remain in independent charge of a dispensary. The presumption of the Board of Revenue that the President of the Local Fund Board hopes to provide in the "Incomplete List" for some items in the current year's Budget for which further allotments are required, is probably correct, and the Government desire that such an irregular method of dealing with a Budget be not again followed. The remarks of the Local Fund Board regarding the comparative inutility of the Lukshimpura Bridge from a local point of view appear to be well founded, and, as the Board were not consulted when the execution of the work was determined on, the Government will be prepared to make a special allotment for the purpose on submission of the plan and estimate, which ought to be sent in at an early date. The Government agree with the Board of Revenue in thinking that the retention of the allotment of Rupees 1,000 for avenues is precluded by the state of the funds of the Circle. The explanation of the increased allotment for road repairs is satisfactory.

3. The educational allotments as revised by the Board of Revenue are passed, pending consideration of the separate Proceedings submitted on the subject. The Director of Public Instruction will obtain such explanation as the Inspector and Deputy Inspector of Schools may have to offer for failing to submit any suggestions for the assistance of the Local Fund Board in drawing up the educational portion of the Budget, though such suggestions appear to have been invited.

4. With reference to the Sanitary Commissioner's remark that less than one per cent. of the income of the Circle has been devoted to strictly sanitary works, the Government observe that the income of the General Fund, which alone is applicable to such works, is only Rupees 43,480, and that of that sum upwards of Rupees 12,000 has been devoted to subjects more or less intimately connected with sanitation. The allotment for sanitary expenditure proper, however, may probably be increased during the year by an appropriation from the General Reserve, which is not likely to be called on to meet very heavy demands for other purposes.

5. The allotment of Rupees 1,320 for the upkeep and repair of Travellers' Bungalows is permitted to stand pending the orders of Government on the statement lately called for from the Board of Revenue.

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Exd. J. Wright.

Govt. of Madras

FINANCIAL.

To

THE PRESIDENT OF THE
LOCAL FUND BOARD,
Canara Circle,
&c., &c.,

Dated April, 1874.

Read.

G.O., 17th April 1874, No. 609.

APRIL.
Nos. 123—124.

South Canara Circle.—The Budget Estimates of this Circle reviewed and passed.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter Proceedings of the Board of Revenue, dated 10th March 1874.

Read also Minute by Hon'ble Robinson & R.H. the President—20 March & 13 April 74.

Note

The two Minutes recorded by HE the Governor & Hon. W. Robinson & the decision of Government thereon

Order thereon G.O. 17th April 1874 No. 609.

The estimates of the South Canara Local Fund Circle for 1874-75 are compared herewith with those for the current year.

1/1

S. D. S.
273

Receipts

Receipts	1873-74	1874-75
Balance brought forward	2,690	4,850
Allotments from Genl. revenue		
Provincial Fds.		
For Roads	47,350	45,350
" Education	9,420	10,000
Special Funds	23,000	23,000
Cess on Land	85,790	85,730
Tolls	6,690	6,110
Fees in schools	1,330	2,100
Miscellaneous	4,630	2,500
Total	1,80,900	1,79,640

Charges	1873-74	1874-75
Grant I		
New works		
Communications	36,100	26,310
Buildings	5,640	4,300
Miscellaneous	3,500	"
Repairs		
Communications	51,280	64,940
Miscellaneous	2,860	2,800
Cost of genl. estt. P.W.D.	21,480	23,510
Road Fd. reserve	13,400	13,130
other items	6,910	6,950
Grant II		
Inspection	2,410	940
Local Fd. schools	13,790	12,920
Grants-in-aid	2,000	2,000
other items	3,070	2,000
Grant III		
Hospitals	4,890	6,850
Vaccination	3,900	3,900
Sanitary estt.	1,660	1,220
Miscellaneous	1,000	1,320
Grant IV		
Establishment	2,160	2,160
General reserve	"	3,520
Balance	4,850	830
Total	1,80,900	1,79,640

I think it is a very serious matter and ~~[illegible]~~ there [illegible] of estimates [illegible] indispensable, & very strong [illegible] endeavour to ~~[illegible]~~ [illegible]

instead of the proposed [illegible] I would insert [illegible] that these instructions may in future be strictly and carefully observed.

Minute

I am unwilling to raise the important consideration involved in this transfer in this Dept. I am therefore willing that the grant as it is for this year, but suggest that a full report on the subject be called for.

These Schools were I understand established under act VI of 1863 [illegible] by the purely voluntary action of the people & maintained by voluntary self-taxation. The movement was spontaneous, wholesome & progressive. The Local Fund Act transferred these Schools & the Board because under the House tax [illegible] self-taxation was continued

Initialled by Hon. W. Robinson CSI dated 20 March 1874

11

The Govt approve generally of the remarks made by the Board of Revenue regarding the action of the South Canara Local Fund Board in disregarding the instructions issued for the calculation of the opening balances ~~but~~ and ~~[illegible]~~ desire that these instructions ~~[illegible]~~ may in future be strictly ~~[illegible]~~ and carefully ~~[illegible]~~ observed. ~~[illegible] deliberate falsification of the budget.~~

The Provincial grant for roads will be reduced by Rs 2000 as recommended by the Board of Revenue, ~~while~~ That for schools is raised to Rs 10000, it being abundantly evident that the Local Fund Board cannot maintain the existing

existing schools without that amount of said from Provincial Funds owing in great part to the burden thrown upon the Fund by the transfer of the old rate schools of the middle class and in the funds available for education and purposes by the recent action of the Govt in directing that no medical officer below the grade of passed Hospital Apprentice should remain in independant charge of a dispensary. The presumption of the Board of Revenue that the President of the Local Fund Board hopes to provide in the "Incomplete List" for some items in the current years budget for which further allotments are required,

Nov in another from - the recent action of Govt. has swept away Revenue ways & means - and now it becomes necessary to transfer Rem proceeds to the State - Contribution Local & Mun. Funds. I cannot conceive a worse mode of arrangements remarks & future embarrassments the reduction made by Govt 20/?

I know no Question to which a full explanation is called for. The schools are there & doing good work & must be maintained

I do/

30/3

Memorandum:

With respect to the suggestion that a Report should be called for, - I believe that we (or nearly all) know all that is necessary for us to

a recent date, for detailed representation of what I believe, ideal I do not - as serious Rem proceeds.

Letter -

The order was passed in the Public Works Department. The work must be carried out as the Govt have entered into a compact with the Improvement Govt

Now that Mr. Vice Chairman recommends that the course pursued with respect to the Issue - letter is "one to which I cannot accede"

is probably correct, and the Govt desire that such an irregular method of dealing with a budget be not again followed. The remarks of the Local Fund Board regarding the comparative inutility of the Lakshmipura bridge from a local point of view appear to be well founded, and as the Board were not consulted when the question of the work was determined on, the Govt will be prepared to make a special allotment for the purpose on submission of the plan and estimate which ought to be sent in at an early date. The Govt agree with the Board of Revenue in thinking that the retention of the allotment of Rs 1,500 for

for avenues ~~is was~~ precluded by the state of the funds of the circle. The explanation of the increased allotment for road repairs is satisfactory.

The Educational allotments as revised by the Board of Revenue are passed, pending consideration of the separate proceedings submitted on the subject. The Director of Public Instruction will obtain ~~and forward to Govt~~ such explanation as the Inspector and Deputy Inspector of schools may have to offer for failing to submit any suggestions for the assistance of the Local Fund Board in drawing up the Educational portion of the budget, though such suggestions appear to have been invited.

With reference to the Sanitary Commissioner's remark that less than one per cent of the income of the circle has been devoted to strictly sanitary works, the Government would observe that the income of the General Fund which alone is applicable to such works is only Rupees 43,480, and that of that sum, upwards of Rupees 12,000 has been devoted to subjects more or less intimately connected with sanitation. The allotment for sanitary expenditure proper, however, may probably be increased during the year by an appropriation from the general reserve which is not likely to be called on to meet very heavy demands for other purposes.

The allotment of Rupees 1,320 for the upkeep and

from ~~four~~ until 1st inst. in order that my time. Colleague considers that it may be a course better calculated to ~~give~~ prevent due regard to its ~~full~~ import and future results. I beg to ~~agree~~ with time. Colleague ~~agrees~~ points out receipt but probably in the press. I that such will not be the case. The

Note
Mr. Garthwaite was explained that he had not been consulted about the Malabar budgets.

have-tea was abolished because it proved to be a burden upon the people, and because, ~~it was~~ as the ~~tax~~ cess was for the sake of argument ~~supposing~~ that there

was no other way of ~~educating them~~ (which certainly cannot ~~be expected~~ be said to be the case) it appeared on the whole better that they should remain uneducated than that they should be oppressed and impoverished. The abolition of the have-tea necessitated, as a matter of course, the imposition of other means of supplying the deficiency which would be found, the provision

Except the large class of Public Bungalows that are practically for Dist. Officers alone & which should, in order

and repair of Travellers' bungalows is permitted to stand pending the orders of Government on the statement lately called for from the Board of Revenue.

JL

...

Transferred to the Principal Commissioner of Revenue & the Local Fund Boards

25/5 HS Thomas

Pending the final decision of the point, the grant must be allowed & adjustment can be subsequently made if necessary

L 01

2573

Such

The result decision of Govt was that increased charges were not to be passed. That decision however can scarcely be held to apply to this circle which shows such charges in the budget for the first time, the establishment of the bungalow having been sanctioned in the current year only.

JL

To The Presidents of the Local Fund Boards,
Canara Circle
" Board of Revenue.
" Revenue Department
" Public Works Department
" Inspector Genl, Indian Roads &c.
" Director of Public Instruction.
" Sanitary Commissioner.
" Accountant General.
" President of the Municipal Commissioners,
South Canara.
Dated 24/4

17

X the State of funds for the support of such schools as could in any reason be said to have been called into existence on the faith of it: and I am fully convinced that no more pressing or desirable application of State Funds. In the rest- we have endeavoured certain means to assist the local Fund Boards can therefore to some extent provide for the short (elementary education) for which the Government may

enjoined:— and (as I have pointed before observed in previous reports & letters) if my colleagues will respectance in certain proposals which I have made, we shall soon be able to dispense on any large amount application to that purpose — without hardening our purse strings more heavily than we can bear.

Govt. of 187 } Madras.

To

Dated

Recd. 187 No.

Nos.