

No. 138. Read the following letter from the Acting Secretary to the Board of Revenue, to the Acting Secretary to Government, Revenue Department, dated 16th March 1871, No. 1,168 :—

I am directed to submit for the orders of Government that the time has now come for reorganizing the establishment for controlling the Local Funds, so as to make it adequate to the important duties which it is expected to perform.

2. The Local Fund was first formed and rules framed in 1856-57. It then consisted chiefly of Ferry Rents.

|                                                      | RS.      |
|------------------------------------------------------|----------|
| Ferry Rents and Tolls...                             | 58,259   |
| Road-cess in two districts, North and South Arcot... | 27,319   |
| Grass Rent in four districts...                      | 3,794    |
| Sale of Manure...                                    | 1,778    |
| Avenue Clippings...                                  | 1,937    |
| Sundry Items...                                      | 10,614   |
|                                                      | 1,03,401 |

3. The first report submitted to Government was for the year 1856-57 (October 1857). The collections then were as shown in the margin.

4. In 1861-62 the Jungle Conservancy Fund and Pound Fund and in 1864-65 the Endowment Fund and the Travellers' Bungalow Fund were added to the Local Funds.

5. In 1864 rules were drawn up, under which the several items, composing the Local Funds, were placed on their present footing.

| 1865-66.                   | RS.       |
|----------------------------|-----------|
| District Road Fund...      | 6,53,354  |
| Jungle Conservancy Fund... | 95,890    |
| Pound Fund...              | 1,65,759  |
| Bungalow Fund...           | 33,314    |
| Endowment Fund...          | 2,12,216  |
| Irrigation Cess...         | 12,449    |
|                            | 11,72,982 |

6. At this time the nature and extent of the funds were as noted in the margin.

7. The Road-cess Act was passed in 1866, and began to operate from the end of 1866-67, and was in full force in all districts in 1867-68.

8. From this time forward the transactions of the Local Funds began to assume larger proportions year by year, as will be seen from the figures given in the annexed statement. They are even now very considerable, and the new Local Fund Bill which has just been passed by the Legislative Council, will cause a sudden and considerable increase, for which it is necessary to be prepared.

Proceedings of the Madras Government, Revenue Department,  
12th July 1871.

| Years   | District Road Fund | Jungle Conservancy Fund | Pound Fund | Bungalow Fund | Endowment Fund | Village Service Fund | Irrigation Cess Fund | Canal Fund in Madras | Nautil Grass Fund | Total.    |
|---------|--------------------|-------------------------|------------|---------------|----------------|----------------------|----------------------|----------------------|-------------------|-----------|
|         | RS.                | RS.                     | RS.        | RS.           | RS.            | RS.                  | RS.                  | RS.                  | RS.               | RS.       |
| 1856-57 | 1,08,401           | ...                     | ...        | ...           | ...            | ...                  | ...                  | ...                  | ...               | 1,08,401  |
| 1857-58 | 1,24,899           | ...                     | ...        | ...           | ...            | ...                  | ...                  | ...                  | ...               | 1,24,899  |
| 1858-59 | 1,60,174           | ...                     | ...        | ...           | ...            | ...                  | ...                  | ...                  | ...               | 1,60,174  |
| 1859-60 | 1,88,533           | ...                     | ...        | ...           | ...            | ...                  | ...                  | ...                  | ...               | 1,88,533  |
| 1860-61 | 3,67,788           | ...                     | ...        | ...           | ...            | ...                  | ...                  | ...                  | ...               | 3,67,788  |
| 1861-62 | 2,41,094           | 30,815                  | 94,627     | ...           | ...            | ...                  | ...                  | ...                  | ...               | 3,66,536  |
| 1862-63 | 3,83,475           | 27,500                  | 1,20,195   | ...           | ...            | ...                  | 8,401                | ...                  | ...               | 5,39,631  |
| 1863-64 | 4,28,116           | 33,408                  | 1,36,748   | ...           | ...            | ...                  | 6,359                | ...                  | ...               | 6,05,271  |
| 1864-65 | 5,44,175           | 81,697                  | 1,52,212   | 29,639        | 1,53,088       | ...                  | 4,712                | ...                  | ...               | 9,65,583  |
| 1865-66 | 6,53,354           | 94,349                  | 1,65,759   | 33,314        | 2,30,151       | 4,28,631             | 12,500               | ...                  | ...               | 16,18,058 |
| 1866-67 | 8,80,810           | 1,12,972                | 1,44,430   | 27,607        | 2,46,129       | 4,92,051             | 16,694               | 43,920               | ...               | 19,64,613 |
| 1867-68 | 16,64,734          | 1,53,958                | 1,70,700   | 28,690        | 2,38,873       | 8,21,384             | 44,150               | 46,179               | 9,456             | 31,78,124 |
| 1868-69 | 26,55,024          | 1,47,665                | 1,92,431   | 36,720        | 2,51,567       | 7,24,123             | 56,522               | 32,162               | 15,014            | 41,11,228 |
| 1869-70 | 27,56,041          | 1,92,039                | 2,07,265   | 35,813        | 2,36,975       | 12,44,446            | 22,513               | 47,567               | 11,676            | 47,54,335 |

Proceedings of the Madras Government, Revenue Department,  
12th July 1871.

9. The office-work connected with the Local Funds was performed by the Cutcherry Accountants as part of their ordinary work, and without any extra aid,

\* Board's Proceedings dated 3rd December 1868, No. 8,531, paragraph 18.

† Government Order, Revenue Department, 16th March 1869, No. 711, paragraph 12.

|                                                          |        |
|----------------------------------------------------------|--------|
| Additional allowance to Head Accountant ... .. per month | RS. 50 |
| 1 Accountant ... ..                                      | 125    |
| 1 Do. ... ..                                             | 50     |
| 1 Attender ... ..                                        | 10     |
| Total...                                                 | 235    |

Proceedings dated 2nd December 1869, No. 8,888A., paragraphs 5 to 8.

Government Order, Revenue Department, 14th December 1869, No. 3,177A., paragraph 3.

1 Accountant on Rs. 70.  
1 Do. on „ 60.

until the end of 1868, when the Board brought the rapid increase of the business to the notice of Government, and recommended\* that the Account Department should be strengthened.

10. The Government† accordingly sanctioned additional Clerks and additional remuneration to the Head Accountant as specified in the margin.

11. A year's experience demonstrated the inadequacy of this small additional establishment to cope with the increase of the work, and Government then accorded sanction to its being further strengthened by the addition of two more Accountants.

12. It was stated by the Board on this occasion that the Head Accountant of their Cutcherry was virtually employed as Chief Accountant and Assistant in the management of the Local Funds; that his work was very heavy; that he was underpaid; and that ultimately it would be necessary to separate the two offices and employ a highly paid Manager for Local Funds alone.

13. The work connected with the Local Funds has assumed such proportions that a separate and strong agency is absolutely necessary that it may be done at all, not to say done well. At present in spite of the ability and industry of the Head Accountant, the unremitting labour of his subordinates and the special attention of the Secretaries, there are arrears which increase day by day, notwithstanding their utmost efforts.

14. The present system of getting the work done partly by the Head Accountant and a few Accountants of the Cutcherry Establishment, and partly by four Accountants paid out of Local Funds is so inconvenient as to be the reverse of economical, both as regards Imperial accounts and administration and as regards Local Fund work.

15. The Head Sheristadar's Cutcherry suffers by his being entirely deprived of the services of his Head Accountant, and partially deprived of those of less important subordinates; and the Local Funds suffer because the work is done by a mixed agency, part of which is continually passing from one species of work to another.

16. A properly organized Statistical Department, such as can afford all the data by which the Revenue administration of the Presidency should be tested, and if necessary reformed from time to time, ought to exist in the Office of the Board of Revenue, but does not. If the office of Head Accountant is, as it were, restored to the Cutcherry, the redistribution of the work will admit of the formation

*Proceedings of the Madras Government, Revenue Department,  
12th July 1871.*

of an establishment for compiling and arranging statistics. It need not be strong, but it must be specially qualified for statistics which, if not compiled intelligently, are worse than useless.

|                   | Rs. |
|-------------------|-----|
| 1 Manager         | 400 |
| 1 Head Accountant | 125 |
| 2nd Accountant    | 100 |
| 3rd do.           | 80  |
| 4th do.           | 70  |
| 5th do.           | 60  |
| 6th do.           | 50  |
| 1 Clerk           | 25  |
| 1 Moochee         | 10  |
| 1 Attender        | 10  |
| 2 Peons           | 14  |

Total... 944 per mensem.

11,328 per annum.

of the present Manager nor to engage another fit for the post if the pay is less than Rs. 400 a-month. The work is heavy and of an order requiring long special experience, great industry, and rare intelligence.

18. The duties of this establishment may be roughly described as consisting of the following :—

|                                                                                           |     |
|-------------------------------------------------------------------------------------------|-----|
| 1. Estimates, original, revised, and supplemental                                         | 271 |
| 2. Budgets, do. do. do.                                                                   | 81  |
| 3. List of incomplete works                                                               | 24  |
| 4. Local Fund Reports                                                                     | 20  |
| 5. Progress report of expenditure by Revenue Department                                   | 20  |
| 6. Transfer of Funds                                                                      | 82  |
| 7. Allotment of Funds                                                                     | 186 |
| 8. Contributions as grants-in-aid                                                         | 13  |
| 9. Loans from Local to Imperial Funds                                                     | 24  |
| 10. Tools and Plant                                                                       | 5   |
| 11. Local Fund Accounts                                                                   | 79  |
| 12. Monthly Statement of objectionable items from the Controller of Public Works Accounts | 12  |
| 13. Miscellaneous                                                                         | 468 |

Total... 1,285

*Periodical Returns submitted to Government quarterly.*

Statement showing the actual collections up to each quarter compared with the Budget-Estimate for the several funds under the Board's administration

*Periodical Returns submitted to Government Annually.*

|                                                         |    |
|---------------------------------------------------------|----|
| Local Fund Budget-Estimate of Receipts and Charges      | 1  |
| District Road Fund Budgets                              | 20 |
| Cochrane's and Sadras Canal Budgets                     | 1  |
| Jungle Conservancy do.                                  | 1  |
| Local Fund Report                                       | 1  |
| Progress Report of works executed by Revenue Department | 1  |

17. The Board resolve to request Government to raise the Local Fund Establishment to the strength noted in the margin, from the commencement of 1871-72; the cost will be charged to the District Road Fund as at present. The only point which requires special notice is the salary of the Manager. The Board assert with confidence that they can neither hope to retain the services

1. A Register of allotments.
2. A Register of the Reserve Fund.
3. A Register of sanctioned works.
4. The examination of Estimates.
5. Do. of Budgets.
6. Do. revised Budgets.
7. Do. Supplemental Budgets.
8. The scrutiny of incomplete Lists.
9. Periodical Reports and Returns.
10. General correspondence.

In addition to this, there is the audit of the expenditure of the several funds incurred by the Revenue Department.

19. Some, though an inadequate idea, of the magnitude of the work may be formed from the list of the correspondence, returns and registers of one year, arranged in order of subjects which is given in the margin.

20. The Public Works Department is credited annually with nearly 2 laes of Rupees out of the District Road Fund as a contribution towards the cost of the Imperial Public Works Establishment

*Proceedings of the Madras Government, Revenue Department,  
12th July 1871.*

*Number of Registers kept up in the Department.*

1. Register of Estimates.
2. Do. of Allotments out of the reserve.
3. Do. of do. out of the unappropriated balance.
4. General Register of Allotments from the District Road Fund.
5. Do. of Loans from Local to Imperial Funds.
6. Do. of Local Fund Establishment in the districts.
7. Do. of Allotments from other than the District Road Fund.

who assist in carrying out Local Fund work. There are besides Petty Local Fund Establishments separately maintained in all the districts, costing more than Rs. 92,000. The proposed controlling establishment will cost about Rs. 11,328 per annum, or 4 per centum on an income of Rs. 28,00,000.

No. 139.

ORDER THEREON, 12th July 1871, No. 1,206.

Miscellaneous.

REFERRED to the Board for their reconsideration with reference to the Local Fund Rules lately issued.

(True Extract.)

(Signed) D. F. CARMICHAEL,  
Acting Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Revenue Board Office,  
Madras,  
16<sup>th</sup> March 1871.

From,

The Acting Secretary to the  
Board of Revenue

To,

The Secretary to Government,  
Revenue Department

Sir

I am directed to submit for the orders of Government that the time has now come for reorganizing the establishment for controlling the Local Funds so as to make it adequate to the important duties which it is expected to perform. They are even now very considerable and the new Local Fund Bill which has just been passed by the Legislative Council will cause a sudden and considerable increase for which it is necessary to be prepared.

2. The Local Fund was first formed and Rules framed in 1856-57. It then consisted chiefly of Ferry Rents.

3. The first report submitted to Government was for the Year 1856-57 (October 1857).  
The

GOVT. OF (1871) MADRAS.

REVENUE.

THE BOARD OF REVENUE.

Dated July 12th

Recd.

No. O. 12th July 1871, No. 1,208.

JULY.

No. 138139.

226 of Fund Establishment - Board of Revenue requested to reconsider the question of increasing it with reference to the Local Fund Rules lately issued.

The Collections then were as shown in the margin -

|                                                | Rupies         |
|------------------------------------------------|----------------|
| Ferry Ponton & Tolls                           | 58,259         |
| Road Cess in two Districts North & South Arcot | 27,319         |
| Grass Rent in 4 Districts                      | 3,794          |
| Sale of Manure                                 | 1,778          |
| Acres clippings                                | 1,637          |
| Sundry items                                   | 10,614         |
|                                                | <u>103,401</u> |

4. In 1861-62, the Jungle Conservancy Fund and Pound Fund, and, in 1864-65, the Endowment Fund and the Travellers' Bungalow Fund were added to the Local Funds.

5. In 1866, Rules were drawn up under which the several items composing the Local Funds were placed on their present footing.

6. At this time, the nature and extent of the Funds were as noted in the margin.

| 1865-66            | Rs               |
|--------------------|------------------|
| District Road Fund | 65,354           |
| Jungle Conservancy | 9,589            |
| Pound Fund         | 1,657            |
| Bungalow Fund      | 33,314           |
| Endowment Fund     | 212,216          |
| Irrigation Cess    | 12,449           |
|                    | <u>11,72,982</u> |

7. The Road Cess act was passed in 1866 and began to operate from the end of 1866-67 and was in full force in all Districts in 1867-68.

8. From this time forward, the transactions of the Local Funds began to assume larger proportions year by year as will be seen

| Years   | District Road Fund | Jungle Conservancy | Pound Fund | Bungalow Fund | Endowment Fund | Irrigation Cess | Village Services | Grain Fund | Madras | Total     |
|---------|--------------------|--------------------|------------|---------------|----------------|-----------------|------------------|------------|--------|-----------|
| 1860-61 | 103,401            |                    |            |               |                |                 |                  |            |        | 103,401   |
| 1861-62 | 124,899            |                    |            |               |                |                 |                  |            |        | 124,899   |
| 1862-63 | 160,174            |                    |            |               |                |                 |                  |            |        | 160,174   |
| 1863-64 | 188,533            |                    |            |               |                |                 |                  |            |        | 188,533   |
| 1864-65 | 267,788            |                    |            |               |                |                 |                  |            |        | 267,788   |
| 1865-66 | 306,530            |                    |            |               |                |                 |                  |            |        | 306,530   |
| 1866-67 | 539,621            |                    |            |               |                |                 |                  |            |        | 539,621   |
| 1867-68 | 605,271            |                    |            |               |                |                 |                  |            |        | 605,271   |
| 1868-69 | 965,583            |                    |            |               |                |                 |                  |            |        | 965,583   |
| 1869-70 | 1,018,058          |                    |            |               |                |                 |                  |            |        | 1,018,058 |
| 1870-71 | 1,064,613          |                    |            |               |                |                 |                  |            |        | 1,064,613 |
| 1871-72 | 1,178,124          |                    |            |               |                |                 |                  |            |        | 1,178,124 |
| 1872-73 | 1,228,228          |                    |            |               |                |                 |                  |            |        | 1,228,228 |
| 1873-74 | 1,354,235          |                    |            |               |                |                 |                  |            |        | 1,354,235 |
| 1874-75 | 1,401,840          |                    |            |               |                |                 |                  |            |        | 1,401,840 |
| 1875-76 | 1,493,939          |                    |            |               |                |                 |                  |            |        | 1,493,939 |
| 1876-77 | 1,571,212          |                    |            |               |                |                 |                  |            |        | 1,571,212 |
| 1877-78 | 1,657,594          |                    |            |               |                |                 |                  |            |        | 1,657,594 |
| 1878-79 | 1,744,430          |                    |            |               |                |                 |                  |            |        | 1,744,430 |
| 1879-80 | 1,831,270          |                    |            |               |                |                 |                  |            |        | 1,831,270 |
| 1880-81 | 1,918,110          |                    |            |               |                |                 |                  |            |        | 1,918,110 |
| 1881-82 | 2,004,950          |                    |            |               |                |                 |                  |            |        | 2,004,950 |
| 1882-83 | 2,091,790          |                    |            |               |                |                 |                  |            |        | 2,091,790 |
| 1883-84 | 2,178,630          |                    |            |               |                |                 |                  |            |        | 2,178,630 |
| 1884-85 | 2,265,470          |                    |            |               |                |                 |                  |            |        | 2,265,470 |
| 1885-86 | 2,352,310          |                    |            |               |                |                 |                  |            |        | 2,352,310 |
| 1886-87 | 2,439,150          |                    |            |               |                |                 |                  |            |        | 2,439,150 |
| 1887-88 | 2,525,990          |                    |            |               |                |                 |                  |            |        | 2,525,990 |
| 1888-89 | 2,612,830          |                    |            |               |                |                 |                  |            |        | 2,612,830 |
| 1889-90 | 2,700,000          |                    |            |               |                |                 |                  |            |        | 2,700,000 |

Proceedings of 23<sup>rd</sup> December 1879/128888  
 para 5 to 8  
 \* Govt Order No. 14<sup>th</sup> Decr/69 No. 2177  
 para 3  
 1 Accountant on Rs 70  
 1 Clerk on Rs 60

seen from the figures given in the margin.

9. The office work connected with Local Funds was performed by the Cutcherry Accountants as part of their ordinary work and without any extra aid until the end of 1868, when the Board brought the rapid increase of the business to the notice of Government and recommended that the Accountants should be strengthened.

10. The Government accordingly G.O. No. 16<sup>th</sup> March 1879 No. 711 para 12 sanctioned additional Clerks and additional remuneration to Head Accountant Rs 50 per month to the Head Accountant 125  
 1 Clerk 50  
 1 Attender 10  
 Total 235 as specified in the margin.

11. A year's experience demonstrated the inadequacy of this small additional establishment to cope with the increase of the work and Government then accorded sanction to its being further strengthened by the addition of 2 more Accountants.

12. It was stated by the Board on this occasion that the Head Accountant of their Cutcherry

Cutcherry was virtually employed as Chief Accountant and Assistant in the management of the Local Funds that his work was very heavy that he was underpaid and that ultimately it would be necessary to separate the two offices and employ a highly paid Manager for Local Funds alone.

13. The work connected with Local Funds has assumed such proportions that a separate and strong agency is absolutely necessary that it may be done at all, not to say done well. At present in spite of the ability and industry of the Head Accountant, the unremitting labor of his subordinates and the special attention of the Secretaries there are arrears which increase day by day notwithstanding their utmost efforts.

14. The present system of getting the work done partly by the Head Accountant and a few Accountants of the Cutcherry Establishment and partly by four Accountants paid out of Local Funds is so inconvenient as to be the reverse of economical both as regards Imperial accounts and administration and as regards Local Fund work.

15. The Head Sheristaddi Cutcherry suffers by his being entirely deprived of the services of his Head Accountant and partially deprived of these other important subordinates and the Local Funds suffer because

the

the work is done by a mixed agency part of which is continually passing from one species of work to another.

16. A properly organized statistical Department such as can afford all the data on which the Revenue administration of the Presidency should be based and if necessary reformed from time to time ought to exist in the office of the Board of Revenue, but does not. If the office of Head Accountant is, as it were, restored to the Cutcherry the redistribution of the work will admit of the formation of an Establishment for compiling and arranging Statistics. It need not be strong but it must be specially qualified for statistics which if not compiled intelligently are worse than useless.

|                                |                |
|--------------------------------|----------------|
|                                | R <sub>2</sub> |
| 1. Manager                     | 400            |
| 1. Head Accountant             | 125            |
| 2 <sup>nd</sup> Accountant     | 100            |
| 3 <sup>rd</sup> D <sup>o</sup> | 30             |
| 4 <sup>th</sup> D <sup>o</sup> | 70             |
| 5 <sup>th</sup> D <sup>o</sup> | 60             |
| 6 <sup>th</sup> D <sup>o</sup> | 50             |
| 1. Clerk                       | 25             |
| 1. Muebi                       | 10             |
| 1. Attender                    | 10             |
| 2. Peons                       | 14             |

Total 944 per annum

Per annum 11,328

17. The Board resolve to request Government to raise the Local Fund Establishment to the strength noted in the margin from the commencement of 1871-72. The cost will be charged to the District Road Fund as at present.

The only point which requires special notice is the salary of the Manager. The Board assent with confidence that they can neither hope to retain the services of the present manager nor to engage another

another fit for the post if the pay is less than Rupees 400 a month. The work is heavy and of an order requiring long special experience great industry and rare intelligence.

18 The duties of this Establishment may be roughly described as consisting of the following -

1. A Register of allotments
2. A Register of the Reserve Fund
3. A Register of sanctioned works
4. The examination of Estimates
5.  $\frac{1}{2}$  of Budgets
6.  $\frac{1}{2}$  of Revised Budgets
7.  $\frac{1}{2}$  of Supplemental Budgets
8. The scrutiny of Incomplete Lists
9. Periodical Reports and Returns
10. General correspondence

In addition to this there is the audit of the expenditure of the several Funds incurred by the Revenue Department

19. Some though an inadequate idea of the magnitude of the work may be formed from the list of the correspondence, returns and registers of one year arranged in order of subjects which is given

|                                                                                    |             |
|------------------------------------------------------------------------------------|-------------|
| 1. Estimates, Original, revised & supplemental                                     | 271         |
| 2. Budgets                                                                         | 81          |
| 3. List of incomplete works                                                        | 24          |
| 4. Local Fund Reports                                                              | 20          |
| 5. Progress report of expenditure by Rev. Dept.                                    | 20          |
| 6. Transfer of funds                                                               | 82          |
| 7. Allotment of funds                                                              | 186         |
| 8. Contributions & grants-in-aid                                                   | 13          |
| 9. Loans from Local to Imperial funds                                              | 24          |
| 10. Tools and Plant                                                                | 5           |
| 11. Local Fund accounts                                                            | 79          |
| 12. Monthly statements of objectionable items from the Controller of P.W. Accounts | 12          |
| 13. Miscellaneous                                                                  | 463         |
| <b>Total</b>                                                                       | <b>1285</b> |

Periodical returns submitted to Government quarterly  
Statement showing the actual collections up to each quarter compared with the Budget Estimate for the several funds under the Board's administration - 4

|                                                    |     |
|----------------------------------------------------|-----|
| $\frac{1}{2}$ submitted annually                   |     |
| Local Fund Budget Estimate of Receipts and charges | 3-1 |
| District Road Fund Budgets                         | 20  |
| Gocharas & Adra canal $\frac{1}{2}$                | 1   |
| Jungle conservancy $\frac{1}{2}$                   | 1   |
| Local Fund Reports                                 | 1   |
| Progress Report of works executed by Rev. Dept.    | 1   |

- No of Registers kept up in the Department
1. Register of Estimates
  2.  $\frac{1}{2}$  of allotments out of the Reserve
  3.  $\frac{1}{2}$  of  $\frac{1}{2}$  out of the unappropriated balance
  4. General Register of allotments from the District Road Fund
  5.  $\frac{1}{2}$  of Loans from Local to Imperial funds
  6.  $\frac{1}{2}$  of Local Fund Establishment in the District
  7.  $\frac{1}{2}$  of allotments from other than the District Road Fund -

given in the margin.

20. The Public Works Department is credited annually with nearly 2 Lacs of Rupees out of the District Road Fund as a contribution towards the cost of the Imperial Public Works Establishment who assist in carrying out Local Fund work. There are besides Petty Local Fund Establishments separately maintained in all the Districts costing more than

Rupees 92,000. The proposed controlling establishment will cost about Rupees 11,328 per annum or 4 per centum on an income of Rupees 28,00,000.

I have the honor to be Sir

Your Most Obedient Servant

J. G. Gole  
The Secretary to Government, Acting Secretary  
Revenue Department.

S.M.

To  
From  
1871  
1870

The Secretary to the  
Board of Revenue  
The Secretary to Government  
Revenue Department

Patel's March 1871  
Received

The Secretary to the  
Board of Revenue  
To the Local Board of Revenue  
Patel's March 1871

Patel's March 1871  
Received  
The Secretary to the  
Board of Revenue  
To the Local Board of Revenue  
Patel's March 1871

Patel's March 1871  
Received  
The Secretary to the  
Board of Revenue  
To the Local Board of Revenue  
Patel's March 1871