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MADRAS RECORD OFFICE

Government of Madras

DEPARTMENT

G.O. No.	18	Press-
B.P. No.		Mis.
Dated	3-4-1965	195

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18

*Proceedings of the Madras Government, Financial Department,
23rd March 1872.*

Read the following papers :—

No. 190. Proceedings of the Board of Revenue, dated 25th January 1872, No. 178.

Read letter from the President of the Local Fund Boards, Bellary District, dated 22nd December 1871, No. 476:—

ABSTRACT.—Forwarding Local Fund Budgets of the three Circles of this District for 1872-73.

THE Budgets of the Bellary, Gooty, and Penconiah Circles for 1872-73 will be submitted for the orders of Government.

BELLARY.

2. RECEIPTS.—The balances should have been those expected at the time this Budget was framed, not those shown in the Budget of 1871-72. As it is, there are two errors which must be rectified. The Vice-President states that the estimate of hospital receipts in the Budget of 1871-72 was too great by Rupees 1,659, and that Rupees 100, which ought to have been charged to the General Fund, were charged by mistake to Hospital Funds. The endowment balance is thus reduced to Rupees 750 and the general balance to Rupees 3,250.

3. The grant from Provincial Funds for roads is Rupees 16,480.

4. The land cess for the three circles is estimated at less by about Rupees 35,000 than might have been anticipated on the basis of the actual collection of the last three years. The President will report why it is so low.

5. The total receipts are—

	RS.
Road Fund	78,970
Union Fund	7,130
Endowment Fund	760
General Fund	28,460

Total ... 1,15,320

6. EXPENDITURE.—ROAD FUND.—With the appropriation from the General Fund of Rupees 1,100 needed to secure equilibrium the Road Fund assets will be Rupees 80,070.

7. Statement II.-A, Part I., contains an allotment of Rupees 2,000 out of Rupees 6,940 for the road from Chitwalgly to Hosoor described in paragraph 7 of the Vice-President's letter, and the Local Board recommend that the balance should be granted from the reserve. It will be time enough to consider this recommendation when the year has commenced and the claims on the reserve for incomplete works, etc., have been ascertained. There is another allotment, of Rupees 440, for a road dam. The three roads shown in the Budget for 1871-72 are left unfinished. The Circle Board should consider the advisability of raising their income by establishing tolls.

8. Part II. shows an allotment of Rupees 51,830 for maintaining about 620 miles of road. The Vice-President states that "many of the works may almost be included as new works, being ancient roads and cart tracks which will now for the first time be regularly opened by the Department Public Works." If so, the system of making roads from a maintenance allowance obtained on the representation that the road is already made prevails here as well as in Cuddapah. should be put a stop to in future Budgets.

9. The Circle Board urge that the Ramandroog ghatts are necessary for military purposes only and do not properly belong to the circle, so that they ought to be kept up by Government directly from Provincial Funds. The sum involved is Rupees 3,000 which is much needed for New Works. The question is accordingly submitted for the orders of Government, though it is

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evidently immaterial whether the cost is paid to the circle as part of the Government grant, or deducted from the grant which would otherwise have been made, for expenditure without reference to the Circle Board.

10. The total allotment for works being Rupees 54,270 the charge for Department Public Works Establishment will be Rupees 13,070. That for Petty Establishment, dividing the cost of the whole between the circles in proportion to the sum provided for works by all agencies in each, will be Rupees 2,710.

11. The large sum entered for contingencies has been reduced to Rupees 100, but Rupees 200 which seem to be wanted for the Circle Office have been entered in Grant IV.

12. The Road Fund share of the cost of control will be Rupees 830, the allotment for tools and plant Rupees 540, and the reserve Rupees 7,080.

13. The expenditure will thus be Rupees 79,500, leaving a balance of Rupees 570.

14. GRANT I.—It is proposed to spend Rupees 580 on school-houses, and a reference to Statement III. shows that Rupees 170 of this, not being available from the funds of the several unions concerned, must be provided from the General Fund.

15. Under Repairs, Sanitary, and Miscellaneous, Rupees 10,000 are provided. Of this, Rupees 2,000 is for averages, and the remainder consisting of Rupees 1,500 as grants in aid to local contributions and Rupees 6,500 for the improvement of villages must be relegated to Grant III. and Statement IV.-B.

16. The grant will be—

Road Fund	RS.
Union Fund	78,670
General Fund	360
	2,200
Total	81,330

17. GRANT II.—Taking the salaries of the Deputy Inspector who is to be exclusively attached to this circle and the salaries of the two Inspecting School masters at the present rates, the allotment for Inspection will be Rupees 2,740, of which the Bellary Municipality have agreed to pay the Rupees 200 shown in Statement I.-A.

18. The Circle Board propose to retain the seven unions shown in the Budget of 1871-72. They submit that the seventh has not been sanctioned by mistake. This is because Raidroog and Harpanbully were supposed by Government to form only one union instead of two. Out of funds of the several unions concerned, and must therefore be paid, not from the funds of the other unions, but from the General Fund.

19. Rupees 2,500 is provided for results grants.

20. The grant is—

Union Fund	RS.
General Fund	6,330
	5,630
Total	11,960

21. GRANT III.—The expenses of the Hospett Dispensary are calculated at Rupees 1,240, of which Rupees 760 only can be met from the balance of the Famine Fund contribution to the institution and the receipts of the year. The institution not being endowed should not be shown in Statement IV.

22. The Rupees 8,000 taken out of Grant I. is added to the Rupees 200 shown under (d).

23. The contribution for the Bellary Dispensary seems to be fixed fairly enough at one-third of the cost.

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24. The grant is—

Endowment Fund	RS.
General Fund	760
	11,150
Total	11,910

25. GRANT IV.—Item (a) will be Rupees 420.

26. The President recommends that in addition to the Clerk on Rupees 30 now attached to his office one on Rupees 25 should be entertained. The Board resolve to support this request, and if it is admitted the Circle share of the cost of the Collector's Establishment will be Rupees 250. Rupees 200 have been added for office contingencies, purchase of furniture, etc. The grant is—

Road Fund	RS.
General Fund	830
	370
Total	1,200

27. The revised Budget is as follows:—

Receipts.		Expenditure.		
	RS.		RS.	RS.
Road Fund...	78,970	Grant I. ... { Road Fund...	78,670	
Union Fund ...	7,130	{ Union Fund ...	360	
Endowment Fund ...	760	{ General Fund ...	2,200	81,230
General Fund ...	28,460			
Road Fund.		Grant II. ... { Union Fund...	6,330	
Receipts... ..	78,970	{ General Fund ...	5,630	11,960
Appropriation..	1,100	Grant III. ... { Endowment Fund.	760	
Total... ..	80,670	{ General Fund ...	11,150	11,910
		Grant IV ... { Road Fund...	830	
		{ General Fund ...	370	1,200
		General Reserve ...		2,520
		Balances.		
		Road Fund... ..	570	
		Union Fund.. ...	440	
		General Fund ...	5,490	6,500
Total...	1,15,320	Total ...		1,15,320

GOODY.

23. RECEIPTS.—The balances shown are the balances of 1871-72. The Vice-President states that the Circle Board cannot determine the probable real balance, but in future years they will no doubt be able to do so with some accuracy.

29. The grant from Provincial Funds is Rupees 7,410.

30. The Educational grant is shown at Rupees 300. The grant for the Tadpatri Rate School for 1871-72 was fixed at Rupees 240, and the remainder Rupees 60 which belongs to the Alur School should not be entered in the Budget. The sum has been altered accordingly.

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31. In reviewing the last Budget Government retained the items referring to unions proposed at Ooravalcondah, Kudlighi, Tadpatri, and Alur. The Circle Board now propose to form 20 more unions two of which, at Gooty and Adoni, are "to be given to the Municipalities." In the absence of all details the Board have no alternative but to restrict the Budget entries to the four unions already approved in a manner by Government. Those contemplated within municipal limits, at all events, must be given up. The estimated receipts from house-tax have therefore been reduced to Rupees 3,560.

32. The Vice-President explains, with reference to an entry of Rupees 20 struck out in the last Budget, that there is a sum of Rupees 2,800 belonging to the Alur School which yields about Rupees 20 a year. If so, it must be very badly invested, for at 4 per cent. it would yield Rupees 112. The President will report on this point and state how the capital accrued.

33. No estimate is made of the contribution payable by the Adoni, Gooty, and Anantaperi Municipalities towards the cost of educational inspection. The amount should be determined as soon as possible.

34. The receipts are—

	RS.
Road Fund	74,520
Union Fund	5,630
General Fund	45,480
Total	1,25,630

35. EXPENDITURE.—ROAD FUND.—An appropriation from the General Fund of Rupees 26,100 is necessary for the proposed expenditure and can be afforded. With this addition the Road Fund receipts will be Rupees 1,00,620.

36. Part I. shows an allotment of Rupees 20,500 for five new works. The column of completed expenditure is filled in with reference to the allotments of the original Budget of 1871-72 which were raised on the advice of Superintending Engineer in this office. The requisite corrections have been made. The allotment for the second item will be reduced from Rupees 5,500 to Rupees 3,700 which will suffice to complete it, and that for the third item raised from Rupees 5,000 to Rupees 6,280 with the same object. The total allotment will then be Rupees 19,980.

37. Part II. shows an allotment of Rupees 49,060 for maintaining roads. The length of items 11, 12, and 13 should have been given. Items 1, 5, 6, 7, and 10 belong to the appendix.

38. The expenditure on works being Rupees 69,040 the charge for Public Works Establishment will be Rupees 16,630. The total expenditure on works in Grant I. being Rupees 69,740, the charge for Petty Establishment will be Rupees 3,330.

39. The Road Fund share of the cost of control will be Rupees 1,000.

40. The large allotment for contingencies has been reduced to Rupees 100, but Rupees 200 have been entered in Grant IV.

41. The reserve will be Rupees 9,830, and the allotment for tools and plant Rupees 690.

42. The expenditure will thus be Rupees 1,00,620 leaving no balance.

43. GRANT I.—Rupees 200 are to be spent out of the funds of the Tadpatri Union on a school-house and Rupees 500 out of General Funds on a Dispensary which it is proposed to erect at the same place. The Board await a formal application for the establishment of the Dispensary.

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and in the meantime the entries relating to it will remain in the Budget. The institution not being endowed should not be entered in Statement IV.

44. The grant is—

	RS.
Road Fund	99,620
Union Fund	200
General Fund	510
Total	1,00,330

45. GRANT II.—According to the scale laid down in Government Order, 18th October 1871, No. 314, the allotment for inspection must be reduced to Rupees 2,760.

46. The charges in the Union Schools mentioned *supra* have been retained and the rest struck out.

47. The President has entered Rupees 1,550 which the Circle Board propose to spend on sanitary purposes out of Union Funds in this grant, but its proper place is in Grant III.

48. The grant is—

	RS.
Union Fund	2,730
General Fund	3,760
Total	6,490

49. GRANT III.—The charges for the proposed Dispensary at Tadpatri are estimated at Rupees 800.

50. The allotment for sanitary purposes is Rupees 4,580, out of which Rupees 650 come from the Union Funds of Tadpatri and Ooravalcondah. From Statement IV.-B it appears that the sum is to be spent in Gooty, Anantapore, Tadpatri, Alur, and Adoni. Some explanation should have been given of the large miscellaneous allotments. As already mentioned Rupees 1,550 of the sum is to come from Union Funds if Government sanction all those that are proposed. If not, it will have to be paid from the General Fund. It must be pointed out that no Circle allotment can be spent by the Circle Board within municipal limits. Statement IV.-B will therefore need revision, but the total allotment, Rupees 4,580, is not too large.

51. The President has rightly shown the contributions for the Dispensaries at Gooty, Adoni, and Anantapore under (g). The sums seem to be more than sufficient. The President will report how they have been calculated, and whether both the Circle Board and the Municipalities assent to them.

52. The grant is—

	RS.
Union Fund	650
General Fund	9,980
Total	10,630

53. GRANT IV.—Item (a) will be Rupees 460, and item (b) Rupees 270, and Rupees 200 is added for contingencies. The grant will be—

	RS.
Road Fund	1,000
General Fund	250
Total	1,250

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

Receipts.		Expenditure.			
	RS.		RS.	RS.	
Road Fund	74,520	Grant I. ... { Road Fund	99,620		
Union Fund	5,630	{ Union Fund	200		
General Fund	45,480	{ General Fund	510		1,00,330
<i>Road Fund.</i>		Grant II. ... { Union Fund	2,730		
Receipts... ..	74,520	{ General Fund	3,760		6,490
Appropriation ..	26,100	Grant III ... { Union Fund	650		
Total	1,00,620	{ General Fund	9,980		10,630
		Grant IV ... { Road Fund	1,000		
		{ General Fund	250		1,250
		General Reserve			3,070
		<i>Balances.</i>			
			RS.		
		Union Fund	2,050		
		General Fund	1,810		
					3,860
Total...	1,25,630	Total			1,25,630

PENCONDAH.

55. The Budget of this Circle has been framed by a Sub-Committee but had not been laid before the Circle Board before it was submitted on the 17th December. The Vice-President states that he does not anticipate that any alterations will be proposed.

56. RECEIPTS.—With regard to the opening balances the Vice-President states that he expects Rupees 7,000 of the Road Fund will be unexpended at the beginning of 1872-73. The President has altered the entry to Rupees 200, the amount shown in the Budget of 1871-72 after revision. In that Budget there was an allotment of Rupees 7,000 for a road from Bellary via Kullandroog to Cumbadoor, the estimate for which has not yet been submitted, and it may be safely anticipated that the opening balance of 1872-73 will be at least Rupees 5,000.

57. The grant from Provincial Funds has been fixed at Rupees 10,740.

58. The Circle Board propose to establish a single toll on the Bangalore road at Pencondah. The estimated receipts are Rupees 5,000 and the charges Rupees 300. The proposition is submitted for the favourable consideration of Government. It is stated that the completion of the unfinished roads in the circle will occupy no less than 40 years.

59. House-tax levied in the two unions which comply with the conditions laid down by Government for establishing unions in 1871-72 is expected to yield Rupees 1,810. The Vice-President "still thinks" that the tax might fairly be levied at Dharmavaram and Kullandroog. He should expedite the submission of a matured scheme for forming unions wherever it is expedient throughout the circle. Dharmavaram and Kullandroog will no doubt be included in such a scheme.

60. The President has added to the Sub-Committee's statement of receipts Rupees 1,500 from hospitals and dispensaries. From the papers it appears that this sum represents the charges on account of a new dispensary proposed at Pencondah. The entry must therefore be struck out.

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61. The receipts are—

	RS.
Road Fund	49,770
Union Fund	3,140
General Fund	15,780
Total	68,690

62. EXPENDITURE—ROAD FUND.—Statement II.-A, Part I., shows a single allotment of Rupees 2,250. One of Rupees 6,000 for the road mentioned above has been struck out by the President. The state of the fund as now known permits of the re-entry of the item with a reduced allotment of Rupees 3,600. The sum devoted to New Works will then be Rupees 5,850.

63. Part II. provides Rupees 28,000 for repairing about 405 miles of road.

64. The charge for Petty Establishment will be Rupees 1,820, and that for Public Works Establishment Rupees 8,170.

65. The cost of control chargeable to the Road Fund is Rupees 510. The reserve is Rupees 4,480.

66. The expenditure of the Road Fund will thus be Rupees 49,630, leaving a balance of Rupees 140.

67. GRANT I.—It is proposed to spend Rupees 400 on forming avenues, and Rupees 600 in preparing four cartstands. Rupees 3,030 are provided for maintaining avenues, and Rupees 230 for repairing the Pencondah cartstand.

The grant is thus—

	RS.
Road Fund	49,120
General Fund	4,360
Total	53,480

68. GRANT II.—There is an allotment of Rupees 1,150 for Educational Inspection, and it seems from the Vice-President's letter that this sum is supposed to be sufficient for a Deputy Inspector and two Inspecting Schoolmasters. The amount really required for such an establishment, supposing the Deputy Inspector to get Rupees 100 a month and each Inspecting Schoolmaster Rupees 35, is Rupees 2,760. The circle cannot afford so large an amount, and in Government Order, Financial Department, 28th November 1871, No. 714, Government approved of the suggestion that a Deputy Inspector should not be entertained until 1873-74. It will be sufficient for the present to provide for two Inspecting Schoolmasters who will be able to work up existing special schools and superintend the establishment of schools in any union that may be formed, and so prepare work for a Deputy Inspector. Rupees 1,000 is entered for this purpose. If it is subsequently found that the aid of the Deputy Inspectors in the other circles is required it can be paid for, but the Board doubt whether this will be the case.

69. The Rupees 400 allotted for sanatory expenditure in unions belongs to Grant III.

70. Grant II. is—

	RS.
Union Fund	1,440
General Fund	2,500
Total	3,940

71. GRANT III.—The proposal to establish a Dispensary at Pencondah is submitted for the approval of Government. The charges for the first year are estimated at Rupees 1,500. The institution should not be entered in Statement IV.

72. Rupees 4,050 are provided for sanatory expenditure in six large towns, and Rupees 400 of the sum are to come from Union Funds.

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and the Revenue Board in submitting it for orders remark that it is immaterial whether the money be paid as part of the lump grant or deducted from it and separately allotted. The Government observe that the roads are said to be required for purely military purposes; and if so, the money should come from the imperial ordinary grant for Public Works, Military, and not from the lump grants from Provincial Funds. The opinion of the Military authorities as to the importance of the roads for those purposes will be ascertained in the Military Department, and the Public Works Department is requested to state whether the money can be provided from the imperial ordinary grant. The Government are of opinion that the roads, at least so much of them as lies in Sundoor Territory, ought not to be charged on Local Funds; and as they are respectively 13, 20, and 3 miles long, request the President to report the length lying beyond Local Fund Circle limits. Meanwhile, with reference to the remark of the Board of Revenue, the items will remain in the Budget. Grant I., Public Works, will be Rupees 81,800. Explanation in detail should have been given of the item "grants-in-aid of local contribution for Public Works, Rupees 1,500," transferred by the Revenue Board to Statement IV.-B., Public Works, for which Local Boards pay, should ordinarily be carried out under their own organization; and local contributions, whatever they be, should be paid to the credit of the Local Fund. The Revenue Board will call for report on this point.

4. From the Vice-President's letter it appears that the Bellary Board have abandoned the intention to employ four Inspecting Schoolmasters. Two who are now provided for will doubtless suffice for the present. The Government have raised the assignment for result grants to Rs. 4,000. Grant II. is Rupees 12,910.

5. The Revenue Board have restored the sanitary allotments to their proper place, and the amount is ample. Grant III. will be Rupees 11,910 and Grant IV. Rupees 1,220. The additional Clerk for the Collector's office recommended by the Revenue Board is sanctioned.

6. The revised Budget is as follows:—

<i>Receipts.</i>		RS.
Balances	...	4,310
Allotments, &c.	...	29,450
Rates and Taxes	...	79,600
Fees in schools	...	980
Contributions	...	200
Endowment, &c.	...	10
		<u>1,14,550</u>

<i>Expenditure.</i>		
Grant I.	...	81,800
" II.	...	12,910
" III.	...	11,910
" IV.	...	1,220
		<u>1,07,840</u>

<i>Balance.</i>		
Road Fund	...	280
Union Fund	...	220
General	...	6,210
		<u>6,710</u>
		<u>1,14,550</u>

7. **GOORY.**—The Government in G. O., 28th November 1871, struck out the grant to the school at Alur which the Local Board proposed to take over. It has been subsequently determined that in such cases existing grants shall be continued; and accordingly Rupees 60, the amount of the grant according to the returns of 1870-71, are added to the receipts in Statements I.-A. and III. The Board of Revenue in retaining the Unions which appeared in the Budget of 1871-72 (in the G. O., and on the Board's present Proceedings Kudlighi is written by mistake for Havilighi) and

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in striking out the others have done right. No time should be lost by the President in submitting detailed report with reference to all the proposed Unions; and the receipts and charges of such as may be sanctioned can be made the subject of Supplemental Budgets.

8. The receipts of the Local Fund will be Rupees 1,25,690. To meet the correct charge for P. W. D. establishment Rupees 17,390, the additional appropriation from the cess is raised to Rupees 27,500. The receipts of the Road Fund will then be Rupees 1,02,020, and the charges Rupees 1,01,500, leaving a balance of Rupees 460. The Government have raised the allotment for results grants to Rupees 2,000. Grant II. is Rupees 7,490 and Grant III. Rupees 10,630 as settled by the Revenue Board. Grant IV. is raised to Rupees 1,280.

9. The Budget is then as follows:—

<i>Receipts.</i>		RS.
Balances	...	18,120
Allotments, &c.	...	11,990
Rates and Taxes	...	95,560
Endowment, &c.	...	20
		<u>1,25,690</u>

<i>Expenditure.</i>		
Grant I.	...	1,01,230
" II.	...	7,490
" III.	...	10,630
" IV.	...	1,280
		<u>1,20,630</u>

<i>Balances.</i>		
Road Fund	...	460
Union Fund	...	2,110
General	...	2,490
		<u>5,060</u>
		<u>1,25,690</u>

10. **PENNAKONDAH.**—The Budget of this Circle has not been laid before the Local Board for final sanction, but as the further communication promised has not been received, it is assumed that it has been accepted. It is proposed to establish one toll at Pennakondah on the Bangalore road. The Vice-President states that no tolls are levied within 40 miles on either side, that 150 carts per diem pass along the road, and that the Local Funds unassisted will not suffice to complete roads now commenced in less than 40 years. The Revenue Board support the proposal. There will be every facility for redressing irregularity and oppression; Pennakondah being the station of a Magistrate as well as a Native Magistrate, and the Government presume, though nothing is said on the point, that in respect of absence of facility for evasion, the site is eligible. The estimate of receipts, Rupees 5,000, if the traffic is correctly stated, is at half maximum rates, moderate, and the cost of collection is only 6 per cent. The toll is one of those which the Government have determined to retain, and is sanctioned. A draft notification, with information as to the proposed rates, should be submitted.

11. The present Budget refers to only two Unions, those for the support of the Pennakondah rate school and of the subscription school at Hindupur. The Government do not alter the entries pending the report which will be submitted in reply to G. O. 28th November 1871 reviewing the Budget for 1871-72.

12. A further grant of Rupees 5,000 has been made to this Local Fund and its receipts will be Rupees 73,690, of which Rupees 55,770 will be credited to the Road Fund including an additional appropriation of Rupees 1,000. If there are so many sanctioned works incomplete, as the

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Vice-President's statement implies, the desirability of commencing unsanctioned projects is questionable. The Revenue Board have distributed the petty establishment charges of the three Circles rateably according to the outlay on works. The distribution has been corrected with reference to the alterations now made. From the Vice-President's remark it would seem that Rupees 2,360, not Rupees 1,820, represent the charge actually accruing in the Pennakondah Circle. Enquiry should be made and a division of the petty establishment carried out on this basis, unless it seem advisable to redistribute the establishment. The amount of Grant I. is Rupees 53,480.

13. The Government agree with the Revenue Board that it will suffice to provide two Inspecting Schoolmasters. The Circle should be placed under the charge of either the Gooty or Bellary Deputy-Inspector, or a portion of it under one and a portion under the other, as the Local Board with the advice of the Inspector of Schools may decide. The contributions of the Pennakondah to the other Circle or Circles on this account should be settled by the Local Board, and the arrangements made reported to the Revenue Board. Funds will be available to meet the charge.

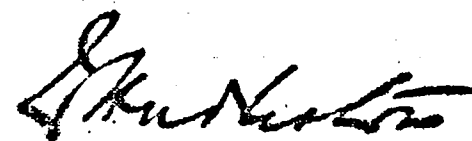
14. The Budget is passed as follows:—

<i>Receipts.</i>		Rs.
Balances	...	7,800
Allotments, &c.	...	17,440
Rates and Taxes	...	47,810
Fees in Schools	...	360
Miscellaneous	...	280
		<u>73,690</u>

<i>Expenditure.</i>		
Grant I.	...	59,320
„ II.	...	3,940
„ III.	...	6,500
„ IV.	...	750
		<u>70,510</u>

<i>Balances.</i>		
Road Fund	...	240
Union Fund	...	1,300
General	...	1,640
		<u>3,180</u>
		<u>73,690</u>

(A true Extract.)


Officialing Chief Secretary.

To the Board of Revenue.
 „ Revenue Department.
 „ Collector of Bellary.
 „ Accountant-General.
 „ Public Works Department.
 „ Inspector-General, Indian Medical Department.
 „ Director of Public Instruction.
 „ Sanitary Commissioner.
 „ Military Department.

Exd. T. Cartledge.

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Govt. of {1873} Madras

FINANCIAL.

To
THE BOARD OF REVENUE,
do, do,

Dated March, 23rd.

Recd. 4-30-76 Encl.

G.O., 2nd March 1872, No. 352.

MARCH

Nos. 190-192.

Reviewing the Local Fund Bad debts of the Bellary
Gooty, and Peracoola Circles for 1872-73.

8-18
RECORDED

3-24-72