1168

Proceedings of the Madras Government, Revenue Department,
24th October 1873.

No. 236. Read the following Proceedings of the Board of Revenue, dated 22nd September 1873, No. 1,899 :—

Read the following letter from D. BARBOUR, Esq., Officiating Under-Secretary to the Government of India, Financial Department, to the Hon. W. HUDLESTON, Chief Secretary to the Government of Madras, dated Simla, 23rd June 1873, No. 1,166 :—

In forwarding to you the accompanying copy of a letter from the Comptroller-General, No. 265, dated 31st May 1873, and enclosure, I am directed to draw the attention of the Government of Madras to paragraph 4 thereof on the subject of the delay which usually takes place in the adjustment, by the Board of Revenue, of the salt outstanding in that Presidency.

Copy to the Comptroller-General for information.

Referred to the Board of Revenue for their remarks.

Ootacamund,
30th June 1873.

(Signed) W. HUDLESTON,
Chief Secretary.

Enclosure No. 1.—Copy of letter from Comptroller-General, No. 265, dated 31st May 1873.

The Board observe that the amount of advances on account of petty construction and repairs in 1868-69, yet remaining unadjusted, has since been considerably reduced; the sum at present outstanding being only Rupees 3,070 as shown in the margin. The bill for Rupees 310, relating to Chingleput, has been returned to the Collector from this office, as the certificate of the Salt Deputy-Collector was not in the prescribed form. In the other two cases, the works, on which the money was expended, were executed by the contractors very unsatisfactorily, and they have, therefore, been called upon to rectify the defects in their work. They have promised to do so, and the Collectors state that measures have been taken for the speedy adjustment of these sums.

	Rs.
1. On account of work done to the head sluice at Bimlipatam	1,040
2. Repairing the masonry channels in plat-form, Nos. 2 and 3, and constructing water-shoots in plat-form No. 1, Covelong	1,720
3. Repairs to Salt Cutcherry at Attiput.	310
Total...	3,070

2. The Collectors have all been asked to use their best endeavours to adjust all outstanding advances up to 1871-72 as early as possible, and replies have been received from them, showing the amount yet outstanding on account of 1871-72 and the previous years. These replies will be reviewed in a separate Proceedings, and a copy thereof submitted to Government for their information.

Board's Proceedings, dated 12th Feb. 1873, No. 199.

Proceedings of the Madras Government, Revenue Department,
24th October 1873.

No. 237. ORDER THEREON, 24th October 1873, No. 1,168.

Separate Revenue, No. 10.
Salt.

THE Government await the further Proceedings promised in paragraph 2.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

No. 265

Comptroller General's
Office Central Accounts
Branch.

Calcutta the 31st May 1870.

From

The Comptroller General.

To

The Secretary to the Govt. of India
Financial Department

Sir,

I have the honor to submit (for information a copy of the instructions which I have addressed to the Accountant General Madras on Mr. Taylor's inspection report but also think it desirable to draw the attention of Government to sundry points in the local system.

2. The budget estimate seems to receive far more attention from the Madras Government than is known elsewhere. With the exception of the pension, interest and ecclesiastical estimates, the Accountant General has little active concern with the several estimates composing the budget. For revenue heads in detail duplicates of the Origin-

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Estimates are forwarded to him, but he works exclusively on the Government order which, with a copy of the Boards' proceedings, accompanies a broad sheet of district details. Under Revenue receipts no minor heads even are given; the Boards estimate includes even the Income tax to be realized from the salaries of Officers serving even in the Military and Public Works departments, for which purpose a memo: is forwarded by the Accountant General after he has obtained their figures from the other departments. In the charge sides of all departments, the original estimates are as complete, including even the salaries of Officers and establishments, and the details are rather fuller than those of the printed budget, though the Civil Courts give rather less details than the departments under the Board. The estimates of all departments are first reviewed by Government which modifies the gross provision for salaries and establishments mainly on the experience of the preceding year."

3 In preparation of the Regular Estimate too, recourse is had to the Board, but the general principle adopted both in

in this and in later revises, is to take the figures of a Complete 12 months with corrections for important changes.

4 Probably the most serious defect in the working of this office is the great delay in adjustment. The abstract in the margin shows the sums outstanding at the end of October 1872 on account of years before 1871-72 and I have added a line showing how much of these sums remained unadjusted at the end of February last. For many of these items the Accountant General is really responsible; he should never for instance, have suffered the Collector of Malabar to rest while his disbursements to paupers remain unadjusted, or should have reported that Officer to the local Govt.; but for the Chief items he is probably to all intents and purposes helpless. He has, it is understood, repeatedly pressed the Board

Detail	1868-69			1869-70			1870-71		
Salt-Petty Construction and Repairs	6.690	"	1	14.597	8	2	30.462	6	5
" Contingencies	"	"	"	10.031	6	2	8.369	4	7
Petty Construction & Repairs Revd.	"	"	"	"	"	"	441	15	4
" " others	"	"	"	"	"	"	111	"	"
Batta to paupers	"	"	"	125	1	4	150	13	4
Registration department	"	"	"	"	"	"	395	12	"
Sundries	"	"	"	12	15	8	208	10	6
Items adjusted	"	"	"	"	"	"	688	3	8
Gender Recovery in Cash	"	"	"	438	14	1	2	12	8
Total Rs.	6.690	"	1	25.205	13	5	40.830	14	6

Board

Board to adjust the Salt outstandings, has shown that there can be no reason for letting the adjustment of one season's work run into another, and has pointed out the great Confusion which must result from such a Course: Yet the outstandings of 1868-69 are still unreduced and I would recommend that the attention of the Madras Government be directed to the delay which seems so usual, and also that special explanation be asked Concerning these items of 1868-69.

5 A large difference between the Savings Bank balances as shown by the General books and by the Savings Bank books is said to be due to errors in the Military Account department made more than eleven years ago, and I have addressed the Military Accountant General on the subject.

6 Decision of the question of unclassified Accounts newly reopened may necessitate further instructions, or may be an opportunity for discussing the strength of the Madras establishment. From the Inspectors Report I gather that it has a small margin of strength, but at present the Arrears find ample occupation

190

occupation for all. The Office accommodation too is reported sufficient.

7 It would be well in conclusion to mention that the Accountant General at Madras has succeeded the Mint master in Charge of the Stamping department and that dies are here engraved, and stamp papers prepared, for the native States of Mysore. The existence of this Mechanical department on the premises enables the Currency Office to use two of the old assorting machines of the Mint which require daily adjustment the same number of skilled men with hand scale in the old Mint might have assorted nearly as much, but the result would not have been so well trusted.

I have the honor to be
Sir
Your most Obedient Servant
Signed J.A. Mangles
Offg Comptroller General

No. 266.

130

No. 266

Comptroller Genl.s Office
Central Accounts Branch
Calcutta the 31st. May 1873.

From

The Comptroller General

To

The Accountant General
Madras

Sir,

I regret that other business should so long have delayed my review of Mr. Taylor's report on the inspection of your office.

2 The cash balance reports submitted to you from the districts are more bulky than elsewhere, but I will not trouble you with any remarks on the subject, as the system of internal accounts of all districts has no doubt come under discussion in consequence of the renewal of proposals for an unclassified account. Treasury bills for remittance charges beyond districts are in other Provinces generally examined in the Resource department, and I recommend your adoption of the same plan: the object of course is to take advantage of the wide experience to be derived from the review by the same person of all of one class of bills.

3 Your present separation of the Treasury Account branch from the Audit branch seems undesirable, but no change can of course be discussed till orders shall have been passed by Government on the revived proposal to abolish district classified accounts: and the same cause will suspend orders on several other points noted by the Inspector.

4 Your audit register for Gazetted Officers should be completed: when a new register is opened, the orders in force should be brought forward, and the total of past leaves affecting allowances should be entered: all later orders must be punctually noted from the Gazettes, dates of transfer of charge from transfer certificates, similarly all grants or enjoyment of leave.

5 On the subject of the objection book and statements full instructions are now passing through the press, but more pressure should be brought to bear on officers to complete adjustment; for instance Mr. Taylor reports that Rs. 70 paupers advanced in 1869-70 was still outstanding in November 1872-73 whereas a Collector can have had no excuse for leaving it a single month.

he

he should have applied at once for the necessary sanction of Government, and I cannot help thinking that you should long since have brought this neglect to the notice of Government.

6 Your arrangement to require district auditors to certify that any lists they are passing onto other departments agree with the treasury accounts no doubt closes a door against differences which might cause great inconvenience.

On the subject of your Check on Advances Recoverable, no instructions are at present necessary: but I would suggest that you should move the Board when adjustment for salt sold against Government paper lodged, is delayed beyond the sanctioned time and that you should see the credits claimed for monies paid into the Bank of Madras for this purpose agreed with the bank's sheets monthly.

I observe that you intended to try how much time would be gained in bill Check by checking the issue registers with the paid bills rearranged to the districts and order of issue, instead of the paid lists. I should be glad of a report of your experience. That plan has been under consideration

in the course of devising an efficient bill check, but it was thought that more power would be lost in elaborate precaution against the loss of a voucher than could be gained by facilitating Check; if your experience should show that the gain is great the question may be reopened.

As it is understood that by late orders of the Board your imperfect record of deposit transactions is being completely changed and as you cannot fail to appreciate the importance of prompt Check on such business, I will not trouble you with any remarks. I should however be glad to receive officially a Copy of the Board's rules and would recommend your moving the High Court to introduce a similar system into the Civil Courts; each Court might have a remittance account with the Treasury kept in a personal ledger and the only new account work of the Civil Courts would be the monthly details of receipts and payments.

I observe that under present arrangements Military disbursers send their extract registers of Savings Bank deposits to the Bank through the Military Controller instead of direct, and shall be glad

glad to hear that you find the plan success-
-ful in preventing discrepancies. Your success
in agreement of the balances on the Savings
Bank and your own books should be reported.
I am moving the Military Accountant-
General to assist you by pressure on the
local Account-Office.

I have also brought to the notice
of the Military Accountant General
the inconvenience caused by your re-
-ceiving from the Military Controller
Statements simply explaining the differences
between his books and the Account-Current
formerly delivered to you, whereon you have
issued Letters of Acquittance. I have recom
-mended him to direct the Controller to
gather up into one supplementary Account-
Current for each year all the differences
noticed in these statements.

I gather that the process of ascer-
-taining the balances of outstanding
Cheques of the Presidency audit department
is rendered tedious by the examiners neg
-lect of the simple precaution of ticking
the issues of paid Cheques, as is prescribed
in the last clause of para: 30 in my Circular
No. 9. The audit of the Banks daily sheet-

must

must be disposed of at latest on the office
day following its receipt and as you have
always to sign the clearance Cheque, you
can without difficulty watch the punctual
discharge of this duty. I have also to draw
your attention to paras: 18 - 19 of the same Circu
-lar; the procedure there prescribed does not
admit of the postponement to the end of
the month of the preparation of the presi-
-dency account from the original vouchers.
The similar delay in preparation of lists
of bills paid and issued at the general
Treasury is also undesirable; nor was
it intended that the Military payments
should be classified and written up at
the end of the month instead of daily. For
the Columns in the forms supply all the
Classification necessary.

I learn that some deposits have
remained in the Administrator Generals
hands unclaimed since 1856; according to
the rules in force in Bengal these should
have been carried to credit of Government
at the end of 1871. Again the High Court
Books are reported to claim a less balance
than the Government books show, caused by
balances of unpaid Cheques, the earliest now
being 47 years old: it would be well to

take measures to have such items carried to credit of Government.

I have not thought it desirable to cumber my remarks with expressions of satisfaction at the workings of your Offices if all were as efficient and as punctual the Indian Account system would have little to be desired.

You are no doubt aware that the Government of India has moved the Government of Madras again to consider the advisability of introducing the unclassified account system now prevailing over the whole of British India but the presidencies of Madras and Bombay. As also the Local Government will no doubt call for your opinion, I submit for your consideration that it is highly desirable to simplify the question by carefully separating the arrangements in district treasuries from those of your own offices.

I have &c.
Signed H. S. Maingles
Offg Comptroller General

True Copy
of A. C. Dey
Assistt Comptroller General

True Copies
Educational
Regn from Fmle Despatch
158
1500
2/6.

No 1166

To
The Chief Secretary to Government
Madras.

Financial Dept Sir,

In forwarding to you the accompanying Copy of a letter from the Comptroller General No 265 dated 31st May 1873 and enclosures I am directed to draw the attention of the Government of Madras to para 4 thereof on the subject of the delay which usually takes place in the adjustment by the Board of Revenue of the Salt Accounts in that Presidency.

I have the honor to be
Sir
Your most obedient Servant

Simla
The 25th June 1873

J Burbam
Offg Under Secy to the Govt of India

Copy to the Comptroller General for information.

1500
2/6.

Rec: Pro: 24th Oct/73-236-3/

1873

Financial Department

Memo

Re-assignment of duties in Financial Department.

Dated 29th Sept. & June/73.

No. 1166.

12 & 1154

Draws the attention of the Govt. of Madras to para 4 of the letter from the Inspector-General on the subject of the delays which usually take place in the adjustment of the Bd. of Rev: of the Salt outstandings in that Presidency.

Received

Entered & returned

Secretary

Express Mail

Govt. of Madras

Financial Department

30 June 1873

Received 2d

Entered & returned 6th July 1873

J Grote

Secretary

Govt. of {1873} Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated October 24th.

Recd. Encl.

G. O., 24th October 1873, No. 1,168.

OCTOBER.

Nos. 236-237.

Advances on account of petty Construction and Repairs.—Awaiting further Proceedings of the Board of Revenue in reference to the adjustment of — up to 1871-72.

Proceedings of the Madras Government, Revenue Department, 24th October 1873.

No. 236. Read the following Proceedings of the Board of Revenue, dated 22nd September 1873, No. 1,899 :—

Read the following letter from D. BARBOUR, Esq., Officiating Under-Secretary to the Government of India, Financial Department, to the Hon. W. HUDLESTON, Chief Secretary to the Government of Madras, dated Simla, 23rd June 1873, No. 1,166 :—

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Copy to the Comptroller-General for information.

Referred to the Board of Revenue for their remarks.

Ootacamund, 30th June 1873.

(Signed) W. HUDLESTON, Chief Secretary.

Enclosure No. 1.—Copy of letter from Comptroller-General, No. 265, dated 31st May 1873.

The Board observe that the amount of advances on account of petty construction and repairs in 1868-69, yet remaining unadjusted, has since been considerably reduced; the sum at present outstanding being only Rupees 3,070 as shown in the margin. The bill for Rupees 310, relating to Chingleput, has been returned to the Collector from this office, as the certificate of the Salt Deputy-Collector was not in the prescribed form. In the other two cases, the works, on which the money was expended, were executed by the contractors very unsatisfactorily, and they have, therefore, been called upon to rectify the defects in their work. They have promised to do so, and the Collectors state that measures have been taken for the speedy adjustment of these sums.

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2. Repairing the masonry channels in plat-form, Nos. 2 and 3, and constructing water-shoots in plat-form No. 1, Covelong	1,720
3. Repairs to Salt Cutcherry at Attiput.	310
Total...	3,070

2. The Collectors have all been asked to use their best endeavours to adjust all outstanding advances up to 1871-72 as early as possible, and replies have been received from them, showing the amount yet outstanding on account of 1871-72 and the previous years. These replies will be reviewed in a separate Proceedings, and a copy thereof submitted to Government for their information.

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Proceedings of the Madras Government, Revenue Department,
24th October 1873.

No. 237. ORDER THEREON, 24th October 1873, No. 1,168.

Separate Revenue, No. 10.
Salt.

THE Government await the further Proceedings promised in paragraph 2.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

No. 265.

Comptroller General's
Office Central Accounts
Branch

Calcutta the 31st May 1873.

30

From,

The Comptroller General

To,

The Secretary to the Government of India
Financial Department

Sir,

I have the honor to submit for information a copy of the instructions which I have addressed to the Accountant General Madras on Mr. Taylor's inspection report, but also think it desirable to draw the attention of Government to sundry points in the local system.

2. The budget estimate seems to receive far more attention from the Madras Government than is known elsewhere. With the exception of the pension, interest and ecclesiastical estimates, the Accountant General has little active concern with the several estimates composing the budget. For revenue heads indeed duplicates of the original estimates are forwarded to him, but he works exclusively on the Government Order, which with a copy of the Board's Proceedings, accompanies a broad sheet of

Rec'd 1873 Aug 11
30/5

1873.

Board of Revenue,
MADRAS.

PROCEEDINGS, 22ND SEPTEMBER 1873, No. 1,899.

Dept. 29 Sept 1873.
Encl. Returned.

SEPTEMBER.
No. 1,899.

Advances—on account of petty construction and repairs.—Explanation submitted to Government in reference to remarks of Comptroller-General of Accounts regarding delay in adjustment of—

Received / Aug 25

Mad. Rev. No 1168 — 24 Sept 73.

The Govt. consult the Comptroller General's Proceedings herewith & para 2.

24 Sept 73

14.7 Mad. Rev. Boards & Govt 73-

of district detail. Under Revenue receipts no minor heads even are given; the Board's estimate includes even the Income Tax to be realized from the salaries of Officers serving even in the Military and Public Works Departments, for which purpose a memo is forwarded by the Accountant General after he has obtained their figures from the other department. On the charge sides of all departments, the original estimates are as complete, including even the salaries of officers and establishments, and the details are rather fuller than those of the printed budget, though the Civil Courts give rather less details than the departments under the Board. The estimates of all departments are first reviewed by Government which modified the gross provision for salaries and establishments mainly in the experience of the preceding year.

3. In preparation of the Regular Estimate too, recourse is had to the Board, but the general principles

revises, is to take the figures of a complete 12 months with corrections for important changes.

4

4. Probably the most serious defect in the working of this office is the great delay in adjustment. The abstract in the margin[x] shows the sums outstanding at the end of October 1872 on account of years before 1871-72 and I have added a line showing how much of these sums remained unadjusted at the end of February last. For many of these items the Accountant General is really responsible; he should never for instance, have suffered the Collector of Malabar to rest while his disbursements to paupers remain unadjusted, or should have reported that officer to the local

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Salt-Petty construction and Repairs	6,690-0-1	11,597-8-2	30,462-6-5
" Contingencies	" - " - "	10,031-6-2	8,369-4-7
Petty Construction & Repairs Revs.	" - " - "	" - " - "	441-15-4
" others	" - " - "	" - " - "	111-0-0
Batta to paupers	" - " - "	125-1-4	150-13-4
Registration Department	" - " - "	" - " - "	395-12-0
Sundries	" - " - "	12-15-8	208-10-6
Since adjusted	" - " - "	" - " - "	688-3-8
Under recovery in cash	" - " - "	438-14-1	2-12-8
Total Rs.	6,690-0-1	25205-13-6	40,830-14-6

local Government; but for the chief items he is probably to all intents and purposes helpless. He has, it is understood, repeatedly pressed the Board to adjust the salt outstandings, has shown that there can be no reason for letting the adjustment of one season's work run into another, and has pointed out the great confusion which must result from such a course: yet the outstandings of 1868-69 are still unreduced, and I would recommend that the attention of the Madras Government be directed to the delay which seems so usual, and also that special explanation be asked concerning these items of 1868-69.

5. A large difference between the Savings Bank balances as shown by the General books and by the Savings Bank books is said to be due to errors in the Military Account Department made more than eleven years ago, and I have addressed the Military Accountant General on the subject.

Decision

6. Decision of the question of unclassified accounts newly reopened may necessitate further instructions, or may be an opportunity for discussing the strength of the Madras establishments from the Inspector's report I gather that it has a small margin of strength, but at present the arrears find ample occupation for all. The office accommodation too is reported sufficient.

7. It will be well in conclusion to mention that the Accountant General at Madras has succeeded the Mint Master in charge of the stamping department, and that dies are here engraved, and stamp papers prepared, for the native states of Mysore. The existence of this mechanical department on the premises enables the Currency Office to use two of the old assorting machines of the Mint which require daily adjustment by the same number of skilled men with hand scales in the old Mint might have assorted nearly as much, but the result would not have been so well trusted.

I have &c.

(Signed) H. A. Mangles

Offg. Comptroller General

No. 266

No. 266

Comptroller General's Office
Central Accounts Branch
Calcutta the 31st May 1873.

From,

The Comptroller General

To,

The Accountant General
Madras.

Sir,

I regret that other business should so long have delayed my review of Mr. Taylor's report on the inspection of your Office

2. The Cash balance reports submitted to you from the Districts are more bulky than elsewhere, but I will not trouble you with any remarks on the subject, as the system of internal accounts of all Districts has no doubt come under discussion in consequence of the renewal of proposals for an unclassified account Treasury Bills for remittance charges beyond district, are in other provinces generally examined in the resource department, and I recommend your adoption of the same plan: the object of course is to take advantage of the wide experience to be derived from the review by the same person of all of one class of bills

Your

3. Your present separation of the Treasury Account Branch from the Audit Branch seems undesirable, but no change can of course be discussed till orders shall have been passed by Government, on the revised proposal to abolish district classified accounts: and the same cause will suspend orders on several other points noted by the Inspector.

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in 1869-70 was still outstanding in November 1872-73 whereas a Collector can have had no excuse for leaving it a single month, he should have applied at once for the necessary sanction of Government, and I cannot help thinking that you should long since have brought this neglect to the notice of Government.

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On the subject of your check on Advances Recoverable, no instructions are at present necessary: but I would suggest that you should move the Board when adjustment for salt sold against Government paper lodged, is delayed beyond the sanctioned time and that you should see the credits claimed for monies paid into the Bank of Madras for this purpose agreed with the banks sheets monthly.

I observe that you intended to

to try how much time would be gained in bill check by checking the issue registers with the paid bills rearranged to the districts and order of issue, instead of the paid lists. I should be glad of a report of your experience. That plan has been under consideration in the course of devising an efficient bill check, but it was thought that more power would be lost in elaborate precaution against the loss of a voucher than could be gained by facilitating check: if your experience should show that the gain is great the question may be re-opened.

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a similar system into the Civil Courts; each Court might have a remittance account with the Treasury kept in a personal ledger, and the only new account work of the Civil Courts would be the monthly detail of receipts and payments.

I observe that under present arrangements Military disbursers send their extract registers of Savings Bank deposits to the Bank through the Military Controller instead of direct, and shall be glad to hear that you find the plan successful in preventing discrepancies. Your success in agreement of the balances on the savings Bank and your own books should be reported. I am moving the Military Accountant General to assist you by pressure on the local account Offices.

I have also brought to the notice of the Military Accountant General the inconvenience caused by your receiving from the Military Controller statements simply explaining

explaining the differences between his books and the Accounts Current formerly delivered to you, whereon you have issued Letters of Acquittances. I have recommended him to direct the Controller to gather up into one supplementary Account Current for each year all the differences noticed in these statements.

I gather that the process of ascertaining the balances of outstanding Cheques of the Presidency audit department is rendered tedious by the examiners neglect of the simple precaution of ticking the issues of paid Cheques, as is prescribed in the last clause of para 30 in my Circular n:o 9. The audit of the Banks daily sheet must be disposed of at latest on the office day following its receipt and as you have always to sign the clearance cheque you can without difficulty watch the punctual discharge of this duty. I have also to draw your attention to paras 13-19 of the same Circular; the procedure there prescribed

prescribed does not admit of the post-
-ponement to the end of the month of the
preparation of the presidency account
from the original vouchers. The similar de-
-lay in preparation of lists of bills paid
and issued at the General Treasury is
also undesirable; nor was it intended
that the Military payments should be
classified and written up at the end of
the month instead of daily for the columns
in the forms supply all the classification
necessary.

I learn that some deposits have re-
-mained in the Administrator General's hands
unclaimed since 1856; according to the rules
in force in Bengal these should have
been carried to credit of Government at the
end of 1871. Again the High Court Books are
reported to claim a less balance than the
Government books show, caused by balances
of unpaid Cheques, the earlier now being
4 years old: it would be well to take
measures to have such items carried to
credit of Government.

I

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-cumber my remarks with expressions of satis-
-faction at the working of your office, if all
were as efficient and as punctual the Indian
account system would leave little to be desired.

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-ment of India has moved the Government of
Madras again to consider the advisability
of introducing the unclassified account system
now prevailing over the whole of British India
but the Presidencies of Madras and Bombay. As
also the Local Government will no doubt call
for your opinion, I submit for your consider-
-tion that it is highly desirable to simplify
the question by carefully separating the ar-
-rangements in district treasuries from those
of your own office.

I have &c
(Sd) H. A. Maingles
Offg Comptroller General

True copy
(Sd) S.B. Day
Asst Comptroller General

True Copies
(Sd) J.M. Twalling
Registrar Financial Department

Judgt R No 3444/72

3070

Go 24 Oct/73 Le 1168

[illegible] 1168 24 Oct
1873

To be returned to
Board of Revenue