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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 121 Press Mis.

9-10

Dated 8-2 1812.

8/9

9-10

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department,
5th February 1872.

No. 9. Read the following Proceedings of the Board of Revenue, dated 4th January 1872:—

Read the following letter from the President of the Local Fund Board, Nellore, to the Secretary to the Board of Revenue, dated Nellore, 8th December 1871, No. 82:—

With reference to paragraph 4 of G. O., dated 6th October 1871, No. 530, I have the honour to submit the required Notification of areas and rates for the following four of the nine unions to be summarily formed, viz.:—

(1) Varigonda, (2) Kavali, (3) Allur, (4) Bramhana Kraka.

2. Reports on these unions have been carefully drawn up by the Officiating Deputy Collector, Kanchi Subba Row, to whom the special work has been entrusted, and they have been approved of by the Local Fund Board.

3. The villages comprising each union have been well selected, due consideration having been given in each case to the physical features of the country and to the social condition and wishes of the people concerned.

4. The rates proposed for the four unions have been determined on a uniform principle of house valuation. A difference has necessarily been made between thatched and tiled houses. The value of a building has been determined with reference to the number of ankanams it consists of—an ankanam being a well-known local measure equal to eight square yards. The actual site occupied by the house has alone been taken into consideration, backyards and open grounds within the compound being excluded. The classification made is as follows:—

Class.	Tiled.	Thatched.	Proposed rate.
	Ankanams.	Ankanams.	Rs. A. P.
Sixth ...	Buildings less than 2	Buildings from 2 to 5...	... ...
Fifth ...	Do. from 2 to 5	Do. 5 to 10...	0 8 0
Fourth ...	Do. ,, 5 to 10	Do. 10 to 15...	1 0 0
Third ...	Do. ,, 10 to 15	Do. 15 to 20...	2 0 0
Second ...	Do. ,, 15 to 20	Do. 20 to 30...	3 0 0
First ...	Do. above 20	Do. above 30	5 0 0

5. It has been proposed to levy no taxes on houses falling under the sixth or lowest class, as the owners are generally of the poorest classes, on whom the imposition of a tax of even 4 Annas would fall heavily. Public opinion in the villages concerned having declared itself in favour of this proposed exemption, and its being of the utmost importance that we should carry public opinion with us, I strongly advocate the exemption from taxation of this lowest class of dwellings.

6. A statement is enclosed showing the particulars and distribution of the house-tax proposed to be levied in each union. The incidence of the tax is comparatively light and well-distributed.

7. The proposals of the Deputy Collector in regard to general improvements embrace the removal of prickly-pear, the protection of wells, the reserving of certain places as latrines, the construction and repair of school-houses, and the

improvement of roads and pathways leading to each Union School. The Local Fund Board have approved of all the proposals submitted, and will give effect to them as soon as possible. Reports on some other unions have been received since the last meeting, and will be disposed of in due course.

8. I beg also to enclose revised Budgets for the four schools in the Forms III. and III.-A, appended to the Local Funds Act IV. of 1871. There is not much difference between the Budget as sanctioned and as now revised. The provision for construction of school-houses will be met from general funds, and arrangements will be made in connexion with the District Road Fund for the improvement of the roads and pathways leading to the schools.

9. I beg to state, for the information of the Board and of Government, that in some of the old Rate Schools, particularly in that of Allur, the rates under the old Act were allowed to fall into arrears for more than a year, while in others, the cess rules not having been passed, the contributions from the people were equally backward. In the latter case nothing can be done, and in the former I would earnestly deprecate the legal enforcement of the arrears. To do so would seriously prejudice at its outset the new system that we are now offering to the people, the success of which is so vitally dependent upon the spirit in which it is both offered and accepted. The schoolmasters are already discontented, and it would certainly be a considerable time before reliable lists could be obtained upon which to take legal steps for the enforcement of payment of these arrears. Under these circumstances, I have the honour to urge that the outstanding liabilities on account of arrears of masters' salaries be met once for all from the General Fund as was originally provided for in the Budget approved by the Local Fund Board, and submitted by me in August last. The amount involved is estimated at Rupees 800.

The Notification herewith submitted for defining the limits of the unions to be formed round four of the nine Rate Schools of the Nellore District will be submitted for the orders of Government.

2. The limits seem to have been determined, and the houses rated on proper principles.

3. It is not stated whether the limits correspond with those of the areas rated under Act VI. of 1863, but the most important desideratum, viz., that the income shall be greater than the expenditure, seems from the enclosures to have been secured.

4. In paragraph 9 the Collector recommends that coercive measures should not be resorted to for realising arrears of tax due under Act VI. of 1863. From the papers recorded with G. O., 6th October 1871, No. 530, it appears that this may entail an expenditure of Rupees 800 on Local Funds. The Board resolve, however, to support the Collector's proposal.

(True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Financial Department,
5th February 1872.

No. 10. ORDER THEREON, 5th February 1872, No. 121.

The Government sanction the publication of the Notification in the District Gazette, except the scale of classification and the N. B. at the end. Exemptions can be formally made only by the Collector under Section 58. The Government, however, approve the scale.

2. It is observed that only the villages of Varigonda, Kavali, Allur, and Brahmana Kraka were taxed under Act VI. of 1863; but the Government believe that the present proposals do not include villages beyond the prescribed limit of distance from the schools. In future proposals, information should be given on this point.

3. The General Fund in the Nellore Circle can bear the charges for the arrears due to masters, and the outstandings of the old cesses may be remitted.

4. The expenditure on Union School buildings should be shown in the Union Statements, even though its inclusion brings out a deficit balance.

(True Extract.)

Chief Secretary.

To the Board of Revenue, with four enclosures.
,, Collector of Nellore.
,, Director of Public Instruction.
,, Accountant-General.

Exd. J. Wright.

Govt. of {1872} Madras.

FINANCIAL.

To THE BOARD OF REVENUE, &c., &c., &c.

Dated February, 5th.

Recd. Encl.

G. O., 5th February 1872, No. 121.

FEBRUARY.
Nos. 9-10.

Sanctioning the publication in the District Gazette of the Notification defining the limits of the unions to be formed round four of the nine Rate Schools of the Nellore District, except the scale of classification and the N. B. at the end.

51

Revenue Department

No

No 9

Proceedings of the Board of Revenue, dated 4th January 1872.

Read the following:—

No 82

From

G. Vanosty Agent Cape
President of Local Fund Board
Nellore

To

L. Groze Esqre
Secretary to the
Board of Revenue
Madras.

Sir,

With reference to para 6 of G. O. dated 6 October 1871, No 530, I have the honor to submit the required Notification of Areas and rates for the following four of the nine Unions to be summarily formed, viz:—
(1) Vanjonda; (2) Kovali; (3) Allur; (4) Brahmanatraka.

2. Reports on these Unions have been carefully drawn up by the Offg. Deputy Collector, Kanchi Subba Rao, to whom the special work has been entrusted and they have been approved of by the Local Fund Board.

3. The Villages comprising each Union have been well selected, due consideration having been given in each case to the physical features of the Country and to the social condition and wishes of the people concerned.

The

4. The rates proposed for the four Unions have been determined on a uniform principle of house valuation. A difference has necessarily been made between thatched and tiled houses. The value of a building has been determined with reference to the number of Ankanams it consists of,- an ankanam being a well known local measure equal to 8 square yards. The actual site occupied by the house has alone been taken into consideration, the backyards and open grounds within the compound being excluded. The classification made is as follows:-

Class	Tiled	Thatched	Proposed Rate Rs	as	ps
6th	Buildings less than 2 Ankanams	Buildings from 2 to 5 Ankanams.	-	-	-
5th	Do from 2 to 5	Do — 5 to 10.	-	8	-
4th	Do - 5 to 10	Do - 10 to 15	1	-	-
3rd	Do - 10 to 15 -	Do - 15 to 20.	2	-	-
2nd	Do - 15 to 20 -	Do - 20 to 30	3	-	-
1st	Do - above 20	Do above 30 -	5	-	-

5. It has been proposed to levy no taxes on houses falling under the 6th or lowest class, as the owners are generally of the poorest classes, on whom the imposition of a tax of even 4 annas would fall heavily. Public opinion in the Villages concerned having declared itself in favor of this proposed exemption, and its being of the utmost importance that we should carry public opinion with us, I strongly advocate the exemption from taxation of this lowest class of dwellings.

6. A statement is enclosed shewing the particulars and distribution of the house tax proposed to be levied in each union. The incidence of the tax is comparatively light and well distributed.

7. The proposals of the Deputy Collector in regard to general improvements embrace the removal of prickly pear, the protection of wells, the reserving of certain places as latrines, the construction and repair of school houses and the improvement of roads and pathways leading to each Union School. The Local Fund Board have approved of all the proposals submitted and will give effect to them as soon as possible. Reports on some other Unions have been received since the last meeting and will be disposed of in due course.

8. I beg also to enclose revised Budgets for the 4 Schools in the forms III & III A, appended to the Local Funds Act III of 1871. There is not much difference between the Budget as sanctioned and as now revised. The provision for construction of School houses will be met from general funds and arrangements will be made in connection with the District Road Fund for the improvement of the roads and pathways leading to the Schools.

9. I beg to state for the information of the Board and of Government that in some of the old Rate Schools, particularly

particularly in that of Allur the rates under the Collector were allowed to fall into arrears for more than a year, while in others the cess rules not having been passed, the contributions from the people were equally backward. In the latter case nothing can be done, and in the former I would earnestly deprecate the legal enforcement of the arrears. To do so would seriously prejudice at its outset the new system that we are now offering to the people, the success of which is so vitally dependent upon the spirit in which it is both offered and accepted. The Lakhrajmasters are already discontented and it would certainly be a considerable time before reliable lists could be obtained upon which to take legal steps for the enforcement of payment of these arrears. Under these circumstances I have the honor to urge that the outstanding liabilities on account of arrears of Masters salaries be met once for all from the general fund as was originally provided for in the Budget approved by the Local Fund Board and submitted by me in August last. The amount involved is estimated at Rs 800.

Nellore Local Fund Board's office
8 December 87.

I have &c
/sd/ J. Vanek Lyne
President

The notification herewith submitted for defining the limits of

of the Unions to be formed round four of the nine Taluk Schools of the Nellore District will be submitted for the orders of Government.

The limits seem to have been determined and the houses rated on proper principles.

It is not stated whether the limits correspond with those of the areas rated under Act VI of 1863, but the most important desideratum, viz, that the income shall be greater than the expenditure seems from the enclosures to have been secured.

In para 9 the Collector recommends that coercive measures should not be resorted to for realizing arrears of tax due under Act VI of 1863. From the papers recorded with G.O. 6 October 1870 No 530, it appears that this may entail an expenditure of Rs 20 on local funds. The Board resolve however to support the Collector's proposal.

/True copy & extract/

J Grole
Secretary

To
The Chief Secretary to Government F.D.
with 6 Enclosures.

Ord. 1st October 1871 No. 33-34
Sch. III of 1863.
" 1st October 1865 - 7-9-21
" 10th December 1868 - 23-25.
" 20th April 1866 - 54-56.

Encl 1892 Returns.

Proceedings of the
Board of Revenue

Plan & Estimate 1892-
Encl 4 — " —
Encl 5
Encl 4
No 2

No 3 &c.

Memorandum, with reference to the Proceedings of the Board of Revenue, N.W.P. forwarding a Petition from the Municipal Committee of Bareilly for sanction to the Municipal Rate Assessment and Collection Rules for that District.

5th February 1872 No. 121.

4

The Govt sanction the publication of the notification in the District Gazette; except the scale of classification and the N.B. at the end. Exemptions can be formally made only by the Collector under section 58. The Govt however approve the scale.

2. It is observed that only the villages of Vaijonda Kavali, Allur, & Brahmana Kraka were taxed under Act VI of 1863; but the Govt believe that the present proposals do not including villages beyond the limit of distance from the schools. In future proposals, information should be given on this point.

3. The general fund in the Nellore circle can bear the charges for the arrears due to masters, & the outstandings of the old cases may be omitted.

4. The expenditure on minor school buildings should be shown in the minor statements, even though it indicates brings out a deficit balance.

Board of Revenue, with 4 Encls
Coll. of Nellore, 5 "
Director of P.I. 1 "
Accountt Genl 1 "

Wilkinson

Govt. of [1872] 28 Vict.

No. 10.

An Act to amend the Law relating to the Board of Pharmacy.

[Assented to 1872.]

Preamble.

Whereas it is expedient to amend the Law relating to the Board of Pharmacy; Therefore Her Majesty, by and with the advice and consent of the Legislative Council and Assembly of Prince Edward Island, enacts as follows:

Dated 1872

Read 1st time

Read 2nd time

Committed

Reported

Read 3rd time

Passed

Govt. Notice, 1872 No. 12

I. No. 262 of 1872

I. No. 59 of 1872

Nos. 9 & 10.

Sometimes the publication in the P.E. Island Gazette of the Notification of the Passing of an Act is delayed for several months after the Act has come into force. Persons desiring to have Copies of the Acts as soon as they are passed can obtain them at the Secretary's Office on application and the payment of 1/3 after the end of the Session.