M.R.O. 1—77,005—8-6-37.

(1) Number of pages 4½

(2) Date of repair

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 1441 Press ~~Mis.~~

221-222.

Dated 22-10-1872.

7/8

221-222

Not to be folded or roughly handled

15.2.40

No. 221. Read the following Proceedings of the Board of Revenue, dated 7th October 1872, No. 1980 :—

Read the following letter from G. D. LEMAN, Esq., Acting President, Local Fund Board, Kistna District, to the Secretary to the Board of Revenue, dated Masulipatam, 13th September 1872, No. 2,349 :—

I HAVE the honour to reply to G. O., dated 30th October 1871, No. 622, communicated with Board's Proceedings, dated 17th November 1871, Miscellaneous No. 4,206.

2. In regard to the distribution of old Road Fund balance between the two circles, when the Road Fund was constituted by Act III. of 1866, there was a balance of Rupees 28,392 in favour of the Fund as constituted up to 1865-66. In that year, Rupees 11,836 was realized from boats' licenses fees in the Masulipatam Circle, which amount, with subsequent receipts, was deducted, leaving a real balance of Rupees 16,556. As it would involve very great labour and a careful preparation of two sets of accounts from so long back to make an equal distribution of this sum, it was thought sufficient to halve this balance, more especially as the accounts from damages in the cyclone of 1864 are imperfect.

3. The account of road cess realized from 1866-67 has been carefully gone through. It has been found that Rupees 2,81,875 on this account belong to Masulipatam and Rupees 2,95,404 to the Guntur Circle. Dividing the receipts from Pound Fund and Nanul Grass Fund equally, as a distribution by shares would in this case entail also a very tedious and lengthy scrutinizing of old accounts, and adding the receipts due to each circle from ferry rents, boat licenses, etc., there is an addition to Masulipatam Circle of Rupees 1,32,455 and to Guntur of Rupees 88,817, which gives Masulipatam Circle receipts at Rupees 4,14,330 and Guntur Rupees 3,84,221 for the years from 1866-67 to 1870-71.

4. The expenditure for each circle during the same period has also been ascertained by going over the Progress Reports from 1866-67 *downwards* and carefully distinguishing the works. The results are given in the margin. Items 3 and 5 alone have not been distinguished. No detailed accounts have been kept of the tools purchased for the two circles separately. The cost of Petty Establishment might be ascertained for each circle by communication with the Superintending Engineer; but as this will involve delay, I have made an equal distribution so that Guntur, which shows

	Masulipatam.	Guntur.	Total.
	RS.	RS.	RS.
1. New works	1,88,143	2,43,919	4,32,062
2. Repairs	21,488	56,139	77,627
3. Petty Establishment.	13,399	13,400	26,799
4. Public Works Supervision	20,000	29,305	49,305
5. Tools	1,339	1,339	2,678
6. Miscellaneous... ...	942	2,409	3,351
7. Advances	13,260	19,000	32,260
8. Boat Licensed fees refunds...	23,555	.....	23,555
	2,82,126	3,65,511	6,47,637

the larger expenditure, may have no grounds for complaint. These transactions may be briefly summarized as follows:—

	Masulipatam.	Guntur.
	RS.	RS.
Balance on 1st May 1866	8,500	8,056
Amount of Boat License fees	11,836	...
Total...	20,336	8,056
Receipts of the Road Fund from 1866-67 to 1870-71 ...	4,14,330	3,84,221
Total receipts...	4,34,666	3,92,277
Charges during the same period including the Boat License fees refunded	2,82,126	3,65,511
Balance...	1,52,540	26,766
Total	1,79,306	

5. From the foregoing examination of previous transactions it is clear that, under the operation of the Road Cess Act, the Guntur Circle was greatly a gainer, and that Mr. Boswell was not wrong when he said that owing to greater facilities which exist for road-making in the Guntur Circle, the expenditure there was greater than the receipts. A detailed examination of a few items which have been accepted by estimate will probably tend to diminish the balance of Rupees 26,766 shown in the Guntur Circle. As Government have already allotted to Guntur from the unexpended balance Rupees 45,000 or a little less than double the balance now shown to belong to it legitimately, the distribution, I think, may be permitted to stand.

6. The Local Fund Board have sanctioned an Inspecting Schoolmaster to each circle as desired by Government in paragraph 4 of their order.

7. The subject of vaccination noticed by Government in the same paragraph has engaged the attention of the Masulipatam Board. They have provided in their budget for 1872-73 for Vaccinators to be paid at the rate of 3rd Class Hospital Assistants one to each taluq. As no Vaccinators have yet been attached to Nuzvid and Vissannapett Divisions, it is desirable that a man should be sent to each of these divisions. The Nuzvid Zemindar, who had a Vaccinator of his own, has given notice that he has dispensed with his services seeing that the Local Fund Board are bound to provide for vaccination.

8. I beg to enclose draft notification for the imposition of the house-tax in the unions of Avanigudda and Nizampatam. Mr. Campbell, to whom the scheme of unions has been entrusted, has informed the Masulipatam Local Fund Board that half rates of house-tax will be sufficient at present for Avanigudda and Nizampatam.

9. In paragraph 5 of their Order, Government comment upon the inclusion of the dispensary transactions at Masulipatam and Guntur in these Circles' Local Fund Budgets. I am informed that the transactions were shown in their Budgets, as the Boards were required to contribute towards the maintenance of these dispensaries, and there were but these to be shown in the Budgets which contained printed items of details of dispensaries. The course indicated by Government

has been adopted. Copy of notification published in the District Gazette, dated 9th December 1871, No. 25, is enclosed, and draft of final notification to be published under Section 15 of the Towns' Improvement Act is also enclosed.

10. I regret that, as observed by Government in paragraph 6 of their order, two-thirds of the cess was credited to Road Fund in both the circles instead of the whole of the road cess *plus* two-thirds of the land cess. Out of the estimate of Rupees 1,10,620 and 1,14,000 in the circles of Masulipatam and Guntur, the probable yield from the road cess was taken to amount to Rupees 30,000 in each; but I find that in Masulipatam Rupees 61,682-5-11 were collected up to the close of the official year.

11. Adverting to the explanation required in paragraph 13, the Vice-President, Guntur Board, explains that no union was formed in Nundur as no funds were forthcoming, and that it finds a place in the budget for the current year; but I believe that the chief reason for the omission in the previous year was that though the Act was declared to be put in force, no school had yet been actually started there.

12. No provision appears to have been made in the Masulipatam Circle Budget for the Great Northern Road from Bezwada to the Godavery District, as the traffic between these points is chiefly carried on by means of navigation canals. The matter will come before the Board next meeting.

13. With reference to the concluding paragraph of Government Order, I find that an application for increased establishment for Local Funds works made by Mr. Boswell in July 1871 was refused as premature. The amount of additional work thrown upon my office being admitted by the Board and Government, it only remains for me to add that until the establishment be strengthened, it will be impossible to get through the work with despatch. In a district where there is but one circle, work now must be heavier than what it was. It is greater still in a district like the Kistna split into two circles which renders it necessary to maintain separate sets of registers and accounts for each circle, not to mention the daily growing correspondence with these Boards. At present there are but two Clerks, one on Rupees 50 a month and the other on Rupees 25. The latter is exclusively employed in the Pound Fund and other special funds accounts and his salary is met from the Pound Fund. The Clerk on Rupees 50 is the only man available for the Local Fund works. His duty consisted hitherto in examining the Taluq Road Fund accounts, the compilation of a general Progress Report, and the preparation of monthly accounts for submission to the Board. These accounts have now become more difficult of compilation and more numerous; and then they have to be despatched as early as the 5th of each month. Copies also have to be sent to the two Local Fund Boards and the Revenue Board's Offices making in all five copies. The union accounts will greatly add to his work. There is no one left to keep the registers for the two circles, to examine with reference to them all papers received into the office, to examine the monthly budgets, and in fact to do the ordinary official work. In lieu of the Clerk on Rupees 50 a month, I would propose two Clerks, one on Rupees 60 and the other on Rupees 40. The former will be solely employed on accounts; the latter will keep the registers, budgets, etc., and supply the Local Boards and other authorities with any information they may stand in need of.

Proceedings of the Madras Government, Financial Department,
22nd October 1872.

ENCLOSURE No. 1.—Copy of notice published in the District Gazette in November 1871.

ENCLOSURES Nos. 2 and 3.—Draft Notifications.

SUBMITTED to Government, with reference to G. O., 24th August 1871, No. 383.

2. Sanction is requested for a notification imposing the house-tax in the Avanigudda and Nizampatam Unions. The draft purports to make the tax leviable from the 1st April 1871, but the Board think it ought not to be exacted for the year 1871-72. There has been inexcusable delay about submitting this notification.

3. Sanction is also wanted for the notification transferring the dispensaries at Masulipatam and Guntur to the Municipal Commissioners of those towns. This notification ought to have been submitted last December.

4. The Board recommend Government to sanction the proposed increase of establishment, viz., two Clerks, one on Rupees 60 and one on Rupees 40, instead of one on Rupees 50 a month.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 222. ORDER THEREON, 22nd October 1872, No. 1441.

The Draft Notification for the imposition of the house-tax in Avanigudda and Nizampatam Unions is approved with the modification suggested by the Board of Revenue.

2. The proposed increased establishment for Local Fund work in the Collector's Office is sanctioned.

3. The Notification declaring the transfer of the Dispensaries at Masulipatam and Guntoor is approved. The Collector will cause its publication in the *Kistna Gazette.*

(True Extract.)

Acting Under Secy. to Govt.

To the Board of Revenue, with three enclosures returned.
,, Inspector-General, Indian Medical Department.
,, Accountant-General.

Exd. J. Wright.

Govt. of {1872} Madras.

FINANCIAL.

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

Dated October, 22nd.
Read.

G. O., 22nd October 1872, No. 1441.

OCTOBER.
Nos. 221-222.

Sanctioning the Draft Notification for the imposition of the house-tax in Avanigudda and Nizampatam Unions in the Kistna District; the proposed increased establishment for Local Fund work in the Collector's Office; and the Notification transferring the Dispensaries at Masulipatam and Guntoor to the Municipal Commissioners of those Towns.

No. 1,980.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th October 1872.

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4. The expenditure for each circle during the same period has also been ascertained by going over the Progress Reports from 1866-67 *downwards* and carefully distinguishing the works. The results are given in the margin. Items 3 and 5 alone have not been distinguished. No detailed accounts have been kept of the tools purchased for the two circles separately. The cost of Petty Establishment might be ascertained for each circle by communication with the Superintending Engineer; but as this will involve delay, I have made an equal distribution so that Guntur, which shows

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3. Sanction is also wanted for the notification transferring the dispensaries at Masulipatam and Guntur to the Municipal Commissioners of those towns. This notification ought to have been submitted last December.

4. The Board recommend Government to sanction the proposed increase of establishment, viz., two Clerks, one on Rupees 60 and one on Rupees 40, instead of one on Rupees 50 a month.

(A true Copy and Extract.)

H Grole
Secretary.

To the Chief Secretary to Government, Financial Department,
with three enclosures, in original.
the Acting President of the Local Fund Boards, Kistna District.

Exd. T. Cartledge.

Rec'd 1872. Dept.
Board of Revenue,
MADRAS.

PROCEEDINGS, 7TH OCTOBER 1872, No. 1,980.

Nº 1441
Encl. 3.
Nº 1441 Acknd 25-Oct
Received 25-Oct

OCTOBER.
No. 1,980.

House-tax—Sanction of Government requested for notifications regarding imposition of—in Avanigudda and Nizampatam Local Fund Unions, and transfer of Dispensaries at Masulipatam and Guntoor in Kistna District to Municipal Commissioners of those towns. Proposed increase to Local Fund establishment of the district, involving an additional expenditure of Rupees 50 a month, recommended.

Financial Department.

114

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following ~~letter~~ Pros: of the Board of Revenue, dated 7th October 1872, No. 1980.

Order thereon of Cotnd 22 Oct 1872 No 1441

The draft Notifications for the imposition of the house tax in Avanigudda and Nizampatam Unions is approved with the modification suggested by the Board of Revenue.

2. The proposed increased establishment for Local Fund work in the Collector's office, is sanctioned.

3. The Notifications declaring the transfer of the dispensaries at

at Masulipatam and
Guntoor, is approved. The
Collector will cause its
Publication in the Vistna
Gazette.

To.

The Board of Revenue
- Insp. Genl. I. M Dept with 3 Enclos. 2nd 14th } do
- Accountant General. 6 }

3/10

4-4-10 RD

Govt. of {1872} Madras.

Financial

To

The Board of Revenue.

Dated Oct. 22 } 1872, No. 441

Recd.

F. 1-19-11

Nos. 221. 222.

Sanctioning the draft Notifn for the imposition of the house tax in Avanigudda and Kuzampatam Unions in the Kistna Dt.; the proposed increased Estabt for L. F. work in the Collr's Office and the Notifn transferring the dispensaries at Machulipatam & Gudivada to the Municipal Commrs of those towns.

2-19-12