M.R.O. 1—77,006—8-6-37.

(1) Number of pages 16

(2) Date of repair 9-12-39

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 699. Press Mis.

127-128

Dated 29-5- 1872.

9/9

127-128

Not to be folded or roughly handled

No. 127. Read the following letter from the President of the Municipal Commission, Conjeveram, to the Acting Chief Secretary to Government, Fort St. George, dated Chingleput, 27th March 1872, No. 70 :—

With advertence to paragraph 4 of the Government Order, Public Department, dated 29th June 1871, No. 944, I have the honour to forward copy of the Sub-Collector's special report therein called for regarding the Conjeveram Municipality.

2. This report is complete and well considered, and I have little to add to it beyond remarking that I concur generally in the suggestions recapitulated at paragraph 21 as tending to the more efficient working of the Municipality.

3. With reference to paragraph 19 I may remark that the Collector spent a week at Conjeveram last year, though previously his visits were for shorter periods and at considerable intervals. I shall in future, however, manage to go there once a quarter, and have requested the Sub-Collector, who is now an ex-officio member, to do the same. What the town really needs is a resident European Covenanted or Uncovenanted Revenue Officer, though I see no prospect of this want being supplied. The Municipality is singular, I imagine, in this respect.

4. As to the second suggestion, I observe that the Commissioners now elect their own Vice-President in the exercise of the privilege extended to them in G. O., dated 23rd September 1871, No. 1452, and that, in the event of its being determined to appoint the Tahsildar ex-officio as such, it will be necessary to cancel this permission. This, however, need not be done for the present, as the Tahsildar, Miransurudin Saib, has been chosen Vice-President, and his tenure of office will continue for the next three years.

5. I shall revise the establishment after the Acting Sub-Collector submits definite proposals, which have been called for from him.

6. I have pointed out to the Commissioners the various irregularities commented on by Mr. Crole and trust his remarks will receive due consideration, and have further informed them that the Vice-President should be left uncontrolled, except by the President, in regard to the administrative details of the office.

7. Lastly, I request sanction for writing off Rupees 1,645-15-0, which the Sub-Collector has satisfied himself, after strict scrutiny, to be irrecoverable.

From C. S. CROLE, Esq., Acting Sub-Collector, to the Collector of Chingleput, dated Chingleput, 5th February 1872, No. 81.

I have the honour to submit the report on the state of the Conjeveram Municipality, called for in your predecessor's letter, No. 708, dated 10th July 1871, and in paragraph 4 of the Proceedings of Government, No. 944, of the 29th June last.

2. I left Chingleput for Conjeveram the very day on which I received your communication under reply, and in consultation with the Commissioners immediately arranged for the prompt collection of the heavy arrears which were then outstanding in the Municipality. Extra bill collectors were temporarily employed, and in fifteen days the balance was reduced from Rupees 15,361-11-0 to Rupees 9,191-2-1. On the 24th August it was brought down to Rupees 3,685-3-10.

3. The Census work inflicted a check on the realization of arrears, and, according to the Vice-President's account on the 26th October, received just after a second visit which I had paid to the place, there was still a balance of Rupees 2,607-0-6 on that date. Of this sum Rupees

2,582-9-6 was reported to be irrecoverable. The amount was startling, and I could not satisfy myself about its correctness, especially because the correctness of each case was not certified to by any of the Commissioners as required by me. When I visited Conjeveram again in December I had the irrecoverable balance lists carefully scrutinized by the Tahsildar and his subordinates, who found Rupees 1,645-15-0 of the houses and trade taxes, as detailed in the margin, to be actually irrecoverable. I beg to recommend that this sum may be ordered to be written off.

	Rs.	A.	P.
House-tax	250	9	8
Trade-tax	1,395	5	4
Total ...	1,645	15	0

4. There is still a balance of Rupees 961-1-6. A portion of this, Rupees 161-6-0, is due by the Railway Company, who dispute their liability because they have changed their name. An Apothecary (Mr. Chadwick), lately stationed in Conjeveram, left without paying Rupees 18. I have requested the Vice-President to adopt prompt measures for the realization of the remaining arrears, viz., Rupees 781-11-6.

5. Out of the irrecoverable balance of Rupees 1,645-15-0, Rupees 452-14-8 was remission granted on appeal by the Commissioners; Rupees 12-10-6 was the tax on the hospital-shed and other charitable buildings.

6. The house and trade taxes irrecoverable from poverty, desertion of the defaulters, and other causes, are Rupees 212-13-10 and Rupees 961-8-0, respectively. Rupees 448 of the latter sum was the tax imposed on certain toddy shop-keepers, who have since deserted the town, or are found unable to liquidate the balance due by them.

7. You will see that the great bulk of the irrecoverable balance is in trade-tax. The years to which they appertain, together with the demands of those periods, are given in Statement B.

8. The principal causes for this large irrecoverable balance in trade-tax are—(1), bad assessment, and (2), absence of a good system and punctuality in collection. The rate-books were not carefully revised, and strict measures were not taken for obtaining requisite information for their revision. The result was necessarily wrong assessment of persons who did not carry on at the time the trade for which they were taxed.

9. The bills were issued generally some months after the close of the year or half-year for which the tax was imposed, and there was great delay in serving these documents on the tax-payers, who in the meanwhile left the town or suffered misfortunes which rendered them unable to pay the Municipal dues.

10. The heavy arrears noticed by Government may be ascribed to the following among other causes.

11. The Commissioners commenced to assess the rate-payers generally at the close of the half-years for which the taxes were due, and consequently the first sets of bills were issued very late. The dates on which the first sets of bills were issued for house and trade taxes in the various half-years are given in Statement A, from which you will see that the first bill of the trade-tax for the half-year ending April 1869 was issued in October 1869, *i. e.*, six months after the close of the half-year; hence almost the whole of the house and trade taxes of every year stood as arrears in the beginning of the year that followed. So in the present instance, out of the balance animadverted on by Government in their Proceedings of June last, Rupees 10,655 belonged to the preceding year, 1870-71.

12. Absence of strict supervision of the work of the bill collectors was the second cause. The bill collectors, to whom bills were issued without any system, were permitted to take their own time in distributing them. Heavy balances were thus left standing at the close of the year, and the old arrears accumulated annually.

13. As a rule, prompt measures were not adopted for the recovery of revenue when unpaid after presentation of bills; no pains were taken to secure punctual collection; the Commissioners were as lax and indifferent in collecting the tax as they were in imposing it. The idea of issuing coercive processes for the recovery of revenue, even to a moderate extent, was repugnant to them, apparently desirous of courting a specious popularity. There was, on the whole, a great laxity in assessing, collecting, and managing the affairs of the Municipality.

Proceedings of the Madras Government, Financial Department,
29th May 1872.

14. The following appear to be the chief causes for the unsatisfactory state of the Municipality.

15. Though Conjeveram is near the Presidency town, yet, with the exception of a few in the public service, it can boast of no independent native gentlemen who have had the benefit of a liberal education and are possessed of public spirit. Self-government and any real interest in the welfare of their town seem to be understood by few, if any, of the inhabitants. Everything, therefore, depends, and must, it is feared, for years depend, on the energy and local influence of the Vice-President.

16. The town has no Covenanted or Uncovenanted Assistant posted there to aid the members of the Commission by frequent advice.

17. The absence of a responsible officer on respectable pay to attend to details, to which the Vice-President or the Commissioners cannot be fairly expected to devote much of their time, seems to be another cause for the mismanagement of the affairs.

18. The desire for specious popularity entertained by the Commissioners, and the feuds and intrigue which have too often disfigured their proceedings, have also proved obstacles to the proper and punctual despatch of business.

19. I shall fail in my duty if I omitted to mention the last, and, in my humble judgment, not the least important, of all the causes of the bad success of this Municipality. I allude to insufficient supervision by the President of the Municipal operations. He rarely, if ever, goes to Conjeveram. I must here observe that the Sub-Collector, being merely an ex-officio member, can really effect little, and, however much of interest he may take, any influence he can exercise is indirect only and cannot make up for the absence of the President.

20. Want of an Assessor is said to be one of the causes for the inordinate delay in assessing. I do not think there is any necessity for such an officer. The Municipality cannot afford to pay any more for establishment. The two Inspectors at present, who are paid Rupees 20 each, and the bill collectors, together with a Manager, can, in my opinion, do the Assessor's work efficiently.

21. My suggestions for putting the Municipality in an efficient state are—

I.—That the President should visit it oftener, at least once in three months.

II.—That in its present state the Tahsildar is the fittest person to be the Vice-President, and that he should be appointed *ex-officio* to that office.

III.—That there should be a Manager on a respectable salary, say Rupees 50 or 60, to attend to details. Arrangements can be made without increasing the present cost of establishment. The present in-door establishment stands as per margin. It has been sanctioned since the present report was called for; but is, in my opinion, entirely unnecessary on its present scale, and is calculated rather to extend patronage by a multiplicity of appointments than to meet the demands of the work of the office.

	Rs.	A.	P
One Head Clerk on	35	0	0
,, clerk	17	8	0
,, ,, ...	15	0	0
,, ,, ...	12	0	0
Four peons, each	6	0	0
One sweeper	4	0	0

IV.—That there should be a change in the Commissioners.

V.—That the administrative details should be entrusted solely to the Vice-President under the general control of the President, and the other Commissioners should not be allowed to interfere as they seem to have been doing hitherto.

No. 128. ORDER THEREON, 29th May 1872, No. 699.

The Government are glad to find from Mr. Crole's report that so much progress has been made in the realization of the heavy arrears outstanding in the Municipality of Conjeveram, and trust that such will not again be permitted to accrue. The portion reported to be irrecoverable should be written off.

Proceedings of the Madras Government, Financial Department,
29th May 1872.

2. Mr. Crole's recommendations for the better working of the Municipality appear well considered. An efficient Manager of the office should be appointed, and the scale of establishment revised. The Government observe that the house-tax, which is an annual rate, has apparently been collected in two instalments, thus unnecessarily doubling the trouble and risk of collection. In the annual report the President will state whether the registers prescribed by law are kept up.

3. The Sub-Collector is an ex-officio member of the Commission, and should, in the opinion of Government, attend a meeting at least once a month.

4. Should a vacancy occur in the Vice-Presidency the question of cancelling the permission to the Commissioners to elect a Vice-President can be considered.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Conjeveram.
,, Board of Revenue.
,, Accountant-General.

Exd. A. S. Rodgers.

A

Govt. of {1872} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Conjeveram,

&c., *&c.,* *&c.*

Dated May 29th.

Recd. *Encl.*

G.O., 29th May 1872, No. 699

MAY.
Nos. 127-128.

Reviewing the special report called for on the state of the Conjeveram Municipality.

B.

Statement showing the Demand & irrecoverable balance of the Conjeveram Municipality.

Half years	House Tax		Trade Tax		Total irrecoverable balance	Remarks
	Demand	Irrecoverable balance	Demand	Irrecoverable balance		
For the half year ending 30th April 1867	1,376 10 -	10 12 -	1,742 - -	7 - -	17 12 -	
Do Do 31st October 1867	1,412 2 -	17 - -	1,813 - -	51 - -	68 - -	
Do Do 30th April 1868	3,563 9 6	17 4 -	1,813 - -	97 - -	114 4 -	
Do Do 31st October 1868	3,549 10 6	20 13 6	2,146 - -	121 - -	141 13 6	
Do Do 30th April 1869	3,549 10 6	24 6 6	2,096 - -	165 - -	189 6 6	
Do Do 31st October 1869	3,762 1 6	40 3 6	3,513 8 -	278 - -	318 3 6	
Do Do 30th April 1870	3,762 1 6	41 - 6	3,452 8 -	283 - -	324 - 6	
Do Do 31st October 1870	3,755 10 3	42 12 -	3,071 8 -	215 - -	257 12 -	
Do Do 31st March 1871	3,129 11 2	36 5 8	2,559 9 4	178 5 4	214 11 -	
Total	33,861 2 11	260 9 8	22,207 1 4	1,395 5 4	1,655 15 -	

(True Copy) (Signed) C. S. Crole
Asst Sub. Collector.
5-2-72.

Chingleput District
Sub Collectors Office
Chingleput 7 February 1872
Corrd W.R.&C.

W. W. Barlow
President

913

Read Letter from the President of the Municipality
Committee Conjeveram 27th March 1872 No 70.

9

Financial Department

11B

Proceedings of the Madras Govt.

Read Letter from the President of the Municipality Committee Conjeveram 27th March 1872 No 70.

Order thereon, No 699 of 29th May 72

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HCJ
28

To the President - Memb. Council 6
Conjeveram 6
- Board of Revenue. 14
- Accounts General. 6
} dup 5/6

5/6/1830

Govt. of {1872} Madras.

Financial

To the Presidt. Board Commrs.
Conservancy
Ice

Dated May 29
Recd.

Encl.

G. O. 20 May 1872 No. 64

Nos. 27. 128.

Reviewing the Special Re-
port called for on the State
of the Conservancy Municipa-
lity.