M.R.O. 1—77,006—3-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Financial **DEPARTMENT.**

G.O. No. 573	Press / Mis.
70-74.	
Dated 11-4-	1874.

20/21

Not to be folded or roughly handled

No. 70. Read the following letter from J. H. MASTER, Esq., President of the Municipal Commissions, Bellary, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Bellary, 31st December 1873, No. 98 :—

I have the honour to submit Budget Estimates for 1874-75 of only two of the four Municipalities in this district with the covering letters of their respective Vice-Presidents.

Adoni.
Anantapore.

2. These estimates do not call for any remark.

3. The estimates of the Bellary Municipality have not come to hand as yet, while those of the Gooty Municipality have been returned for revision. These will be submitted as soon as they are received.

From A. CASAVAROW, Vice-President, to J. H. MASTER, Esq., President of the Municipal Commission, Anantapore, dated Anantapore, 4th December 1873, No. 68.

In forwarding the Budget Estimate of this Municipality for 1874-75 I beg to show the variations between this and the previous year's Budget both on the Receipt and Expenditure side.

1. *Receipt.*—Under Assignments and "Allotments by Government," Rupees 4 has been added to Rupees 216, being one-fourth of the Medical Subordinate's salary here, in order to convert it into round numbers.

2. It is proposed to relinquish the tax on dogs as the amount thus realized is very insignificant and is mainly paid by the European and East Indian residents.

3. The Commissioners for the first time have determined upon introducing school fees in the Municipal School at the rate of 2 Annas, 1 Anna, and half an Anna per mensem. The latter is fixed so low on account of the poverty of the Mahomedan population. The fees being about to be collected for the first time the Commissioners are of opinion it would not be advisable to fix a higher rate because the number of scholars may be diminished. Ten per cent. of the scholars will be admitted free of charge.

4. Under head "Contribution from Local Fund Board for Civil Dispensary" a moiety of the whole amount of Rupees 1,460 is entered, being the share of the Medical Officer's salary, &c., to be contributed by the above Board. The sum of Rupees 200 is also entered under this head *minus* Rupees 6 to make it in round numbers, being the maintenance grant for the upkeep of the Imperial and Trunk Roads within the Municipality. This is the first time the Municipality propose to undertake the repair of these roads after corresponding with the Circle Board.

5. *Expenditure.*—The Commissioners earnestly request that Government will take the following into consideration.

With the exception of Rupees 320, which they have allotted for New Works in the Budget, they are unable to undertake any other new works which appear to be absolutely necessary for the improvement of the town from want of funds. There are nine latrines ; of these two only were lately constructed of brick-in-chunam, leaving others to remain as built of mud with sun-dried bricks. The quality of the earth being very inferior the walls are injured in all weathers, the upper surfaces of them by the action of rain-water and the lower by the salty nature of the soil ; hence they require very frequent repairs or redoing, which is entirely obviated by building them of brick-in-chunam. None of the latrines have been furnished with seats. The Commissioners are very desirous of completing them with stone seats, which are not obtainable here but at a place about twelve miles distant. The new school, which will soon be occupied as such, requires a compound wall and a room or two to secure the furniture and articles belonging to it at night. There are sixty lamps, which seem to be inadequate for the proper lighting of the town, and about fifteen require to be added. The Commissioners contemplate introducing elementary

English teaching into their school by appointing a master on about a salary of Rupees 20 per mensem so as to provide means to the poorest class of learning English. Many parents are precluded from sending their children to the Anglo-Vernacular School here on account of the high rates of fees in it, the lowest fee in it being 8 Annas. They would very gladly send their children to the Municipal School were elementary English introduced at a lower rate of fees.

The market is held now in an open place called "Robertson's Chowk," and, as there is no shelter whatever, great inconvenience is felt throughout the year by the vendors, and, if the funds admitted, market-places would be built.

The income of this Municipality is limited. The agricultural community pay taxes on their houses, animals, carts, &c., whereas many of the Benians or merchant class pay only the first of these taxes, and they are in far better circumstances than the former. In the year 1871-72 the Government was pleased to sanction the introduction of the profession-tax in this town as proposed by the Commissioners; but, as the income from tolls realized a larger sum than was expected in that year, at their request it was afterwards withdrawn. In the three other Municipalities of this district the profession-tax is collected. The estimated income from this source is Rupees 1,500, which amount if taken as a receipt would contribute very materially to carry out the improvements and sanitary measures sketched in this paragraph. However, this item is not shown as a receipt in the Budget. Under the circumstances detailed above the Commissioners hope that they may be authorized to collect the profession-tax, when a supplemental Budget will be submitted showing the receipt and required expenditure.

6. Under Grant II., Education, an increase of 1 Rupee per mensem is made to the pay of the peon considering that he is required to watch the new school building and to perform the duties of sweeper as well. An increase of Rupees 3 is entered as the Commissioners propose to give the Mahomedan and other masters some small additions to their salary. The sum of Rupees 138, being the charge for Educational Inspectorate, has not been inserted considering that it will not be required to be paid for the year 1874-75 according to the late order of Government.

7. Under Grant III. an increase of Rupees 2 per mensem is provided, 1 Rupee being added to the pay of the peon and the other to that of the cook. The want of a female ward in connexion with the Civil Dispensary here being very much felt the Commissioners requested the Gooty Local Fund Board, as a special case, to contribute in the current year half the estimated amount of nearly Rupees 500 with the intention of bearing the cost of the remaining half, and for which purpose Rupees 250 is allotted under New Works in the Budget.

8. Under Grant IV., Miscellaneous Municipal Purposes, a reduction of one sweeper on Rupees 3 per mensem has been made owing to the bandy-stand near the Travellers' Bungalow having been relinquished as such.

No. 71. MINUTE by the Hon. J. D. SIM, C.S.I., dated 6th March 1874.

Considering what the Commissioners urge I would allow the imposition of the Professional-tax as regards the higher and comparatively well to do classes omitting the poorer.

(Signed) J. D. SIM.

No. 71-A. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 10th March 1874.

I most earnestly support Mr. Sim's proposal that the wish of the Municipal Commissioners to introduce the professional-tax—one provided by the Legislature after most careful deliberation but two or three years ago, and in entire accordance with the principles of Hindu taxation (*Moterfa*)—be accorded.

Proceedings of the Madras Government, Financial Department,
11*th April* 1874.

2. It would be impossible to conceive a stronger case than that made out. Without it the name and responsibility of a Municipal constitution are in a great measure frustrated.

3. Here, too, we have one of these small Municipal trade-traps on a high line of through—Railway feeder—traffic which is raising nearly one-half of its income on the general trade of the country. Relief is wanted here at once, or, at all events, one-half of the amount should be transferred to the Local Fund Board.

4. I entirely approve of elementary English instruction being imparted in a Central Town School and would accord sanction.

(Signed) W. ROBINSON.

No. 72. MINUTE by the Right Hon. the PRESIDENT, dated 12th March 1874.

For the reasons stated in a note and minute on one of these Municipal Budget Estimates, recently circulated, and re-sent to me, I have stated that I shall oppose to the utmost of my power any attempt to revive the lately-suppressed Profession-tax. I would make an exception in a few cases where the tax formed an unusually large part of the income, and could not be abolished without undue pressure on the Municipality; but what is now proposed is to impose the tax in a place where it has never yet existed.

2. I have fully explained my reasons in my minute referred to; and I should wish that in this case also, the papers (including my note and minute to which I refer) should, if my honorable colleagues propose to press the matter, be referred for the opinion of the Commander-in-Chief. It is one thing to remove a tax, and quite another to re-impose it; and I submit that this Government will not be acting with a due regard to its own credit and reputation, if (as my honorable colleagues seem to desire) this tax should be generally restored a few months after its abolition—still less if it should be imposed in a place where it has not hitherto been raised.

(Signed) HOBART.

No. 73. MINUTE by the Hon. J. D. SIM, C.S.I., dated 26th March 1874.

The Government in 1872 (under Act III. of 1871, Madras,) imposed the professional-tax in the majority of Municipalities.

2. The Government of 1873 discontinued its levy.

3. I submit that greater immutability cannot be claimed for the one act than for the other.

4. The law allowing the levy of the tax is still unrepealed and unaltered—the tax itself is of ancient origin.

5. I do not attach great weight to the argument that the reputation of the Government for steadiness of purpose and consistency will suffer by the continuance or imposition of the tax, on good and sufficient cause being shown, in any particular town. The argument told equally against its summary discontinuance last year, but was not considered by the then Government a valid reason for not reversing the policy of the Government of the previous year, supported by legislative sanction.

6. No one can be more sensible than I am of the evils of a vacillating policy; but a policy that disregards conditions and circumstances is to the full as prejudicial to the interests of the people.

7. I dissented from my honorable colleagues in the matter of the abolition of the professional-tax, but have nevertheless acquiesced in the carrying out of the measure save in two or three exceptional cases, where circumstances seemed to me to justify and require deviation from it.

8. Anantapore is one of these cases.

9. The Vice-President of this Municipality is a native, and the Commission is more completely native than almost any in the Presidency. Native feelings are not likely to be disregarded in a Commission constituted as this one is, and I know none which can be more safely regarded as a true exponent of native opinion and feeling. The proceedings of the Commissioners in respect of this very tax seem to me to evidence good judgment and moderation. They were authorized by Government to levy the tax in 1872-73, but did not avail themselves of the power as they found they had sufficient funds available otherwise to meet the wants of the year. In the current year (1873-74) they were obliged to seek permission to resort to it, but Government refused to permit this, and now, after two years' experience, they are driven to repeat the request. They cannot increase the house-tax, as its incidence was doubled last year, and they cannot look for additional revenue from tolls, which now yield half their income. Their other sources of revenue are insignificant and inelastic. The Vice-President shows in his letter that if the Government do not permit recourse to the professional-tax all progress is at an end and many very necessary improvements must be indefinitely postponed. I submit that such complete stagnation is too high a price to pay for mere consistency.

10. It was for these reasons that I proposed that the Commissioners should be allowed to levy the tax, exempting, however, the lower and poorer classes, by taxing only the first five or six grades and omitting the two or three last. The incidence of the tax would thus fall on those who are well able to pay it, and who—as the Commissioners point out—now escape their fair share of Municipal taxation. By reference to the Schedule (B.) annexed to Act III. of 1871 it will be seen that the numerous class of artizans, petty dealers, and the like will not be affected by the tax.

11. The papers must, of course, go to His Excellency the Commander-in-Chief as desired by His Lordship. I am equally averse to indiscriminate imposition as to indiscriminate abolition of the tax, and deprecate the Government binding itself to a course of action admitting of no adaptation to circumstances.

(Signed) J. D. SIM.

No. 74. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 27th March 1874.

I quite agree with these views. Experience has shown beyond cavil that we cannot, in justice to public interests, forego the ways and means provided by the

law—herein merely ratifying the ancient customary political economy of the country—and that the recent action of Government was unnecessarily sweeping.

(Signed) W. ROBINSON.

No. 75. MINUTE by His Excellency the COMMANDER-IN-CHIEF, dated 4th April 1874.

I concur with His Excellency the President.

(Signed) F. P. HAINES.

No. 75-A. MINUTE by the Right Hon. the PRESIDENT, dated 6th May 1874.

With reference to the Hon. Mr. Sim's Minute on this subject, I must observe that this Municipality is in no more need of the Profession-tax now than they were in 1872-73 when they themselves refused to impose it, or in 1873-74 when the Government refused to agree to its imposition. The amount which they would derive from the Profession-tax would bear no such proportion to their aggregate revenue as that the absence of the tax from the Budget could possibly be so ruinous an evil as my honorable colleagues appear to apprehend. It may always be alleged of any new taxation which is proposed that without it "progress is at an end." "Progress" is in its nature indefinite; and the question is whether this Municipality has already a sufficient income considered with reference to its population and prospects, and ought to be prevented from indulging in further "progress" at the cost of additional, vexatious, and unpopular taxation. I consider that this question must be answered in the affirmative.

2. My honorable colleague says that the charge of inconsistency is as valid against the recent abolition of the tax as against its revival. I submit that the two cases are entirely different. The Act prescribed certain taxes which might be imposed in Municipalities; and the comparative expediency of these imposts, with reference to the condition and feelings of the taxpayers, could only be ascertained by actual experiment. Actual experiment showed that the Profession-tax, while it produced as a rule but a small proportion of the municipal revenue, was peculiarly vexatious and odious to the taxpayer, and the Government accordingly resolved to dispense with it. The course so resolved on may possibly be mistaken; it certainly cannot be termed either inconsistent or vacillating. On the other hand, if these epithets are not applicable to a general reversal of the policy so adopted a few months after its adoption, it is difficult to see to what course of action they could ever be applied.

(Signed) HOBART.

No. 76. ORDER THEREON, 11th April 1874, No. 573.

The revised Budget Estimate for the Adoni Municipality will be separately reviewed. The estimates of the Anantapore Municipality are compared below with those for the year 1873-74:—

Receipts.	1873-74.	1874-75.
	Rs.	Rs.
Balance	690	...
Assignment by Government ...	...	390
Rate on Houses	1,100	1,020
Tax on Vehicles	450	700
Registration of Carts	220	230
Tolls	3,500	3,800
Fees	90	100
Fines...	50	60
Endowments	100	90
Local Fund Contribution... ...	515	930
Miscellaneous	405	420
Total ...	7,120	7,740

Charges.	1873-74.	1874-75.
	Rs.	Rs.
Grant I.—		
New Works	390	320
Repairs...	250	375
Other items	170	75
Grant II.—		
Schools...	922	870
Inspection	138	...
Grant III.—		
Hospitals	592	1,870
Vaccination	150	140
Registration of Births, &c....	144	120
Conservancy	2,134	2,040
Grant IV.—		
Lighting	720	660
Choultries	200	100
Other items	160	90
Grant V.—		
Supervision	1,150	1,070
Balance	...	10
Total ...	7,120	7,740

2. The allotment from Government on account of the Medical Officer's salary may be raised to Rupees 225 as the pay of a Passed Hospital Apprentice together with bedding and clothing allowance amounts to Rupees 900 per annum. Explanation should have been given of the circumstances under which an increase of fifty-five per cent. is anticipated in the proceeds of the tax on vehicles, &c. As pointed out in the Order reviewing the Budget for the year 1873-74 the Government have no power to exempt any particular class of animals from the operation of the tax on vehicles, animals, &c., and they are, therefore, unable to grant the sanction to exclude dogs requested in the Note to Statement I. The arrangement by which the Local Fund Board will pay half the dispensary expenses is approved, and, as they will probably comply with the request of the Commissioners for a contribution of half the cost of the female ward, the Budget entry should include that amount also. In the present state of the Municipal funds it seems unnecessary to transfer to the funded capital of the dispensary the sum of Rupees 70 received as interest. If this be not done the total expenditure on account of the institution, including the full cost of the female ward, will be Rupees 2,050. Deducting from this Rupees 435, the independent income of the dispensary, there remains Rupees 1,615 to be divided between Local and Municipal Funds, the Local Fund contribution thus being Rupees 810 in round numbers. Statement I.-A should be amended in accordance with the above remarks, the Municipal contribution appearing as a negative balance in Column 12.

3. While admitting the inadequacy of the present Funds to meet fully all the requirements of the town the Government cannot consent to the imposition of the profession-tax, which is being abolished throughout the Presidency as far as possible, and the Commissioners must suggest some other method of increasing the revenues if they are satisfied that such a measure is absolutely required. The proposal to introduce English teaching into the Municipal School does not commend itself to Government, and such an expenditure of Municipal funds on middle-class education could not be sanctioned.

(Signed) D. F. CARMICHAEL,
Acting Chief Secretary.

Rec'd from H.O. 5-8-74. Write Minutes

Govt. of 11874 Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONERS,
Bellary,
&c., &c., &c.

Dated April, 11th.

Read.

G.O., 11th *April* 1874, No. 573.

APRIL.
Nos. 70—76.

Assessment Municipality.—The Budget Estimate of this Municipality for 1874-75, reviewed.

Judicature continued

No 750

Sir, Mr. Chamier says that the charge of uncertainty is as valid against the recent abolition of the tax as against its revival, I submit that the two cases are entirely different. The Acts prescribed certain taxes which might be imposed in Municipalities: and the comparative unpopularity of these imposts, with reference to the condition and feelings of the taxpayers, was ~~a ground which~~ could only be ~~decided~~ ascertained by actual experiment. ~~Actual experiment~~ showed that the Profession tax, while it produced as a rule but a small proportion of the municipal revenue, was peculiarly vexatious & odious to the taxpayer: and the Govt accordingly resolved to dispense with it.

The course to resolve on any possible

No. 71. MINUTE by the Hon. J. D. SIM, C.S.I., dated 6th March 1874.

Anantapore Municipal Budget for 1874-75.

Considering what the Commissioners urge I would allow the imposition of the Professional-tax as regards the higher and comparatively well to do classes omitting the poorer.

J. D. SIM.

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I most earnestly support Mr. Sim's proposal that the wish of the Municipal Commissioners to introduce the professional-tax—one provided by the Legislature after most careful deliberation but two or three years ago, and in entire accordance with the principles of Hindu taxation (*Moterfa*)—be accorded.

2. It would be impossible to conceive a stronger case than that made out; without it the name and responsibility of a Municipal constitution are in a great measure frustrated.

3. Here, too, we have one of these town trade-traps on a high line of through —Railway feeder—traffic which is raising nearly one-half of its income on the general trade of the country. Relief is wanted here at once, or, at all events, one-half of the amount should be transferred to the Local Fund Board.

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2. I have fully explained my reasons in my Minute referred to: and I should wish that in this case also, the papers (*including my Note and Minute to which I refer*) should, if my Honourable Colleagues propose to press the matter, be referred for the opinion of the Commander-in-Chief. It is one thing to remove a tax, and quite another to re-impose it: and I submit that this Government will not be acting with a due regard to its own credit and reputation, if (as my Honourable Colleagues seem to desire) this tax should be generally restored a few months after its abolition.:—

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2. The Government of 1873 discontinued its levy.

3. I submit that greater immutability cannot be claimed for the one act than for the other.

4. The law allowing the levy of the tax is still unrepealed and unaltered—the tax itself is of ancient origin.

5. I do not attach great weight to the argument that the reputation of the Government for steadiness of purpose and consistency will suffer by the continuance or imposition of the tax, on good and sufficient cause being shown, in any particular town. The argument told equally against its summary discontinuance last year, but was not considered by the then Government a valid reason for not reversing the policy of the Government of the previous year, supported by legislative sanction.

6. No one can be more sensible than I am of the evils of a vacillating policy; but a policy that disregards conditions and circumstances is to the full as prejudicial to the interests of the people.

7. I dissented from my Honourable Colleagues in the matter of the abolition of the professional-tax, but have nevertheless acquiesced in the carrying out of the measure save in two or three exceptional cases, where circumstances seemed to me to justify and require deviation from it.

8. Anantapore is one of these cases.

9. The Vice-President of this Municipality is a native, and the Commission is more completely native than almost any in the Presidency. Native feelings are not likely to be disregarded in a Commission constituted as this one is, and I know none which can be more safely regarded as a true exponent of native opinion and feeling. The proceedings of the Commissioners in respect of this very tax seem to me to evidence good judgment and moderation. They were authorized by Government to levy the tax in 1872-73, but did not avail themselves of the power as they found they had sufficient funds available otherwise to meet the wants of the year. In the current year (1873-74) they were obliged to seek permission to resort to it, but Government refused to permit this, and now, after two years' experience, they are driven to repeat the request. They cannot increase the house-tax, as its incidence was doubled last year, and they cannot look for additional revenue from tolls, which now yield half their income. Their other sources of revenue are insignificant and inelastic. The Vice-President shows in his letter that if the Government do not permit recourse to the professional-tax all progress is at an end and many very necessary improvements must be indefinitely postponed. I submit that such complete stagnation is too high a price to pay for mere consistency.

10. It was for these reasons that I proposed that the Commissioners should be allowed to levy the tax, exempting, however, the lower and poorer classes, by taxing only the first five or six grades and omitting the two or three last. The incidence of the tax would thus fall on those who are well able to pay it, and who—as the Commissioners point out—now escape their fair share of Municipal taxation. By reference to the Schedule (B.) annexed to Act III. of 1871 it will be seen that the numerous class of artizans, petty dealers, and the like will not be affected by the tax.

11. The papers must, of course, go to His Excellency the Commander-in-Chief as desired by His Lordship. I am equally averse to indiscriminate imposition as to indiscriminate abolition of the tax, and deprecate the Government binding itself to a course of action admitting of no adaptation to circumstances.

J. D. SIM.

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Anantapore Municipal Budget for 1874-75.

I quite agree with these views. Experience has shown beyond cavil that we cannot, in justice to public interests, forego the ways and means provided by the law—herein merely ratifying the ancient customary political economy of the country—and that the recent action of Government was unnecessarily sweeping.

W. ROBINSON.

No. 75. MINUTE by His Excellency the COMMANDER-IN-CHIEF, dated 4th April 1874.

I concur with His Excellency the President.

F. P. HAINES.

I should wish to add the following Minute
Minute by the Right Hon'ble the President dated 6 May 1874
with reference to the Hon'ble Mr Sim's Minute on
this subject. I must observe that the
Municipality is in no immediate need of the
Profession tax now there
when they
it, on in 1873-4, when the
for repeal to effect the
they would derive from the Profession tax
no such proportion of
revenue as that the absence
Inspector could
possibly be to remain an
evil as my hon. Colleagues appear
to apprehend. I only hope

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"prospect is not said if the prospect is in
to value indefinite: and the question
is whether the Municipality has taken
a sufficient income & exercised with
reference to reasonable prospects,
and ought to be permitted pro-
ceeding in putting "prospect" at the
cost of additional, needless, and
unforeseen taxation. I accordingly
that this question must be
answered in the negative
(continued in separate paper)

N° 71

Minute

Most Earnestly
support Mr Lunn's
proposal that the
wish of the Municipal
Commissioners introduced
the Professional tax
- one provided by the
legislature after a
most careful deliberation
but two or three years ago
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with the principles of
Municipal taxation (Victoria)
be awarded.

It would be impossible
to conceive a stronger
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N° 72

For the reasons
stated in a Minute on
this Municipal
Budget Estimates,
& which circulated,
and re-sent to me,
I have stated that
I shall oppose to
the utmost of my
power any attempt
to revive the
obnoxious Profession Tax -
I will make no
exception in the case

respectable Mechanics are frustrated.

Here too we have one of these town trades-taxes on a high line of through — Railway feeder — traffic which is raising nearly one-half of its income on the general trade of the County. Relief is wanted here at once or at all events one-half of the amount should be transferred to the Local Road Board.

Instruction of Elementary English instruction being imparted in a Central town School and would amend section

W. J. Abraham

in two cases where formed a very large part of the tax [illegible] collected without undue pressure on the municipality but what is now proposed is to impose in place of the tax which has not occurred, but exists.

I have fully explained my reasons in my letter referred to and I do not think that in this case also, the papers (including my letter & minute thereon

the income and

I respectfully submit that my hon. Colleague proposes to drop the matter, as referred to in the opinion of the Commander in Chief.

Deputed [illegible]

March 12/74

I concur with the Secretary the President

Ottawa 4th April 1874.

It is nothing to remove a tax, and quite another to reimpose it: and I submit that this Govt will not be acting with a due regard to its own credit & reputation, if they [illegible] to [illegible] this, I do generally [illegible] a few months after abolition.

N° 93

Municipality of [illegible]

Assumpsit for Usury Bill.

The suit in 1872 under Act III of 1871. Mentions / includes the Repealing Law in which the majority of Municipalities.

The suit of 1873 - discontinued by Plaintiff.

I submit that pecuniary responsibility cannot be claimed for the one act than for the other.

The Law allowing the levy of

the tax is still unrepealed & unaltered -
the tax itself is of ancient origin.

I do not attach great weight to the argument that the importation of the first year for steadiness of business & confidence will be lost by the continuance or imposition of the duty, or for want of sufficient cause being shown, in any particular year

the argument should equally against its commencement last year - but can not be considered in the first a valid reason for not reversing the policy of the first of the previous year, such policy being legislative character.

No one can be more sensible of the evils of a vacillating policy - but a policy that disregards the circumstances of the people is prejudicial to the interests

of the people.

I dissented from my brother Clifford in the matter of the abolition of the Profession of Law; but have nevertheless acquiesced in the carrying out of the Legislature's views in two or three Exceptional Cases - where circumstances seemed to point to and justify a departure from it.

Annan is one of these cases.

The Vice President of the

Municipality is a Native. The Councillors in some Counties in Natal than almost any in the Presidency. Native feelings are not likely to be disregarded as in Commissioners, constituted as now in the Council. In a Native Court, where Evidence goes for

& Border states. They were
authorised by Pt. to levy that
tax in 1872/3 - but did not
avail themselves of the power,
& they found they had left.
sufficient funds available other
wise to meet the wants of the
year. In the present year - 1873/4
they have objected to levy her.
wise in order to test it - but not
to persist to permit this - and
now after two years experience

they are driven to admit the
right. They cannot increase
the Income Tax - as it is evidence
was fixed last year - and
they cannot look for additional
revenue from Excise - which
has yielded half their increase.
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The Vice President knows in
his letter that of the Pt. & that
permit requires to the Postponing

39

3/ grades - and in the two
three last - The incidence of
the tax under the pile or three
tax would be able to buy it
whereas under the Cond. point
and also - on the Cond. point
not - how it can be their fair share
of municipal taxation - By
reference to the schedule (B) to
annexed Part III of 1871 -
it will be seen that the
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I take all the year is at an end
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such immediate stagnation
is too high a price to pay
for mere Political theory

It was for this reason
that I proposed that the Council
should be allowed to levy the
tax ~~on~~ according to
the lower & poorer classes - by
taxing only the first five or six

dealers & the like wish
not be affected by the
Tax.

The Parliament met of course
yesterday to H. E. the Commander Chief
as declared by this Lordship -
I am equally averse to in-
discriminate imposition as to
indiscriminate abolition of
the Tax - and deprecate the
putting it off to a case
of action a drinking of no

adabitation to circumstances. 16

L. of Lewis
26.3

31

N° 74 Mar. 6 W. Nov. 6/4

Iquite agree with these views. My
persuasion has always been and
still is, in pursuit of public
interests, to take the ways & means
provided by the Law - herein more
especially the ancient customary
political ceremony of the country -
and that the action of Govt. was due
in a measure to Sacrifice -

27 March 74 W Robinson

Prov. 11th April 1874

Financial 1874 Depts

No. 573.

Minute by the Hon'ble
D. Sim, C.S.I. dated
6th March 1874.

Original

G. O. No. 573.

Dated 6th

6/8/74

No. 71 a C 75.

Fin'l 16 April/73 Nos 67-68 ol
— " — 18 July/73 — " — 130-131.
— " — 20 Augt/73 — " — 134-135.
— " — 7 Oct/73 — " — 36-37.
— " — 24 — " — " — 220-221.
— " — 30 — " — " — 270-271.

Procd April/74
Finl 1873 DEPARTMENT
BELLARY COLLECTOR'S OFFICE

Dated 31st Dec /73 No. 98

To,
The Chief Secretary to Govt
1 Madras.

Enclosure.
Received 2d Jany 1874

Submits Budget Estimates for 1874-75 of the Municipalities at Adoni & Anantapur.

11 April/74 No 573

W. Sturrock

No 70.

5

Financial Department

35

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commissioners Bellary dated 31st December 1873 No 98.

Order thereon dated 11 April 1874 No 573

The President has been requested by telegram to submit a revised Budget for the Adoni Municipality omitting the Profession Tax. The estimates of the Anantapore Municipality are compared below with those for the ~~current~~ year 1873-74

Receipts

Minute by Hon. ... 6 Mar 74
Minute by Hon W. Robinson 10 Mar 74
do Rt on the Prest 12 do
do Hon J. D. Sim 26 do
do Hon W. Robinson 27 do
Note — the Civil 4 April.

The order on the last budget appears to have gone into circulation before the final decision regarding the profession tax was arrived at, and to have been despatched without very much ... the usual para added directing the omission of the profession tax in the budget for 1874-75.

JL

Receipts	1873-74	1874-75	Charges	1873-74	1874-75
Balance	690	"	Grant I		
Assignment by Govt	"	390	New Works	390	320
Rate on houses	1100	1020	Repairs	230	375
Tax on Vehicles	1150	700	other items	170	75
Registration of Cards	220	230	Grant II		
Tolls	3500	3800	Schools	922	870
Ferry	90	100	Inspection	138	"
Fines	50	60	Grant III		
Endowments	100	90	Hospitals	592	1870
Local F. Contr.	515	930	Vaccination	130	140
Miscellaneous	405	420	Regn of births	144	120
			Conservancy	2134	2040
			Grant IV		
			Lighting	720	660
			Chowkeys	200	100
			other items	180	90
			Grant V		
			Supervision	1150	1070
			Balance	"	10
Total	7120	7740	Total	7120	7740

The abatement from Govt on account of the Medical officer's salary may be raised to Rs 225 as the pay of a passed Hospital Apprentice together with bedding

bedding and clothing allowance amounts to Rs 90 per annum. Explanation should have been given of the circumstances under which an increase of 55 per cent is anticipated in the proceeds of the tax on Vehicles &c. As pointed out in the order reviewing the budget for the current year 1873-74 the Govt have no power to exempt any particular class of animals from the operation of the tax on Vehicles animals &c and they are therefore unable to grant the sanction to exclude dogs requested in the note to Statement I. The arrangement by which the Local Fund Board will pay half the Dispensary expenses is approved and as

as they will probably comply with the request of the Commissioners for a contribution of half the cost of the female ward, the budget entry should include that amount also. In the present state of the Municipal funds it seems unnecessary to transfer to the funded capital of the Dispensary the sum of Rs70 received as interest. If this be not done, the total expenditure on account of the institution, including the full cost of the female ward, will be Rs 2050. Deducting from this Rs 435 the independent income of the dispensary there remains Rs 1615 to be divided between local and municipal funds, the local fund contribution thus being

Rs.

Rs 810 in round numbers. Statement 24 should be amended in accordance with the above remarks the Municipal contribution appearing as a negative balance in Column 12.

While admitting the inadequacy of the present funds to meet fully all the requirements of the town, the Govt cannot consent to the imposition of the Professional Tax which is being abolished throughout the Presidency as far as possible and the Commissioners must suggest some other method of increasing the revenues if they are satisfied that such a measure is absolutely required. The proposal to introduce English teaching into the Municipal school does not commend itself

itself to Govt. and such an expenditure of Municipal funds on middle class Education, could not be sanctioned.

H

J.D.

"I would not object to elementary [illegible] We have [illegible] decided on [illegible] prints but [illegible] the expense [illegible] testing will [illegible] be included [illegible] elementary education

H

To
The Presidt Municipal Commissioners
" Public Works Departt Bellary
" Revenue Departt
" Board of Revenue
" Accountant General
" Sanitary Commissioner
" Surgeon General
Asst. Med. Departt
" Director of Public Instruction
" President Local Fund Board
Bellary

Govt. of {1874} Madras.

Financial

To

The Presdt. Munl. Commr.
Bellary.

Dated Sept. 11. } 1874, No.
Recd. } 5773.

Nos. 70. 76.

Adoni & Anantapur Municipalities

The Budget Est. of the Anan-
-tapur Muny. for 1874-75,
reviewed with the remark
that a revised Budget for the
Adoni Muny. omitting the
Profession Tax has been
called for by telegram.

No 71-

Recd Sept 15 1874

Recd Sept 15 1874