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MADRAS RECORD OFFICE.

Government of Madras.

Finance DEPARTMENT.

G.O. No. 862	Press / Mis.
157-162	157-162
Dated 16 — 5 — 18 74	

13/14

Not to be folded or roughly handled

S.R.M.
10-6-40

Read the following papers:—

No. 157. From the Hon. D. ARBUTHNOTT, President of the Municipal Commission, Tanjore, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Vallam, 23rd February 1874, No. 25.

With reference to Section 32 of the Towns Improvement Act III. of 1871, I have the honour to submit the Budget Estimate of Receipts and Expenditure of the Tanjore Municipality for the year 1874-75 in the forms prescribed in G.O., dated 28th October 1871, No. 1646.

2. It will be observed from Statement I. that the gross receipts of the Municipality have been estimated at Rupees 42,300 for the coming year, showing a decrease of Rupees 14,000 below the current year's estimate. The decrease is attributable to the discontinuance of the professional tax under Order of Government, dated 1st April 1873, No. 433. The income from the other sources of taxation are expected to be stationary, except in the case of Tolls which are likely to show a decrease. Rupees 18,000 were put down under the head of Tolls in the current year's Budget, but it has been found from the collections of the past few months that the amount had to some extent been over-estimated.

3. Under the head of Endowment and Sundry Contributions a sum of Rupees 150 has been entered. This amount the Manager of the Devastanams has agreed to pay to the Municipality for the repair of the streets after the dragging of the cars during the festivals.

4. Under the head of Miscellaneous the only new item of receipt is the sum of Rupees 1,800 expected from rents from the two markets which are in course of construction. The vegetable market was opened for the use of the public in September last, and ground-rent is collected from the vendors of vegetables, straw, firewood, &c. The larger or chief market is likely to be opened at the end of this year.

5. Owing to the abolition of the professional tax the Commissioners were obliged to reduce the original scale of the chief market so as to get it finished within the current year with the amount provided therefor in the Budget for the same, and they propose to undertake no new work of any magnitude during the ensuing year. The chief item of the proposed expenditure on New Works is the sum of Rupees 2,500 allotted for the completion of the vegetable market. The other works detailed in Statement II.-A, though of a petty nature, are all very useful and likely to commend themselves to the public at large.

6. Under Grant II. the Commissioners wish to spend Rupees 2,650, of which they have allotted Rupees 1,700 for the Municipal Schools, Rupees 780 for Salary Grants, and Rupees 170 for Educational Inspectorate. Two of the four schools established in October 1872 having been closed in consideration of the abolition of the professional tax, provision has been made in the Budget only for the remaining two schools. Of the sum of Rupees 780 provided for Salary Grants, Rupees 600

being on account of the High Caste Girls' School at Tanjore will not have to be spent for that purpose, as, under G.O.,* dated the 14th January 1874, No. 42, Government have resolved to relieve the Municipalities of all charges on account of the Elementary Girls' Schools.

* Since received.

7. It will be observed that the cost of the Municipal Establishments has been reduced from Rupees 16,305 to Rupees 13,872, so as to make up partly for the diminution in the income of the Municipality caused by the abolition of the professional tax.

No. 158. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 21st April 1874.

I regret that I cannot agree to the order on this Budget as I am satisfied that the suspension of the Professional tax, amounting to Rupees 14,000, is detrimental to the public interests. It is scarcely necessary to observe that the well-to-do merchants and professional classes in a wealthy town like Tanjore need no relief from their share of the municipal burdens of the community.

2. The Town of Tanjore will levy upwards of forty per cent. of the municipal income by tolls in the current year, in a great measure by what are practically transit duties on the general trade of the province which passes over the highways which necessarily traverse its precincts. This clearly is an evil which urgently calls for abatement before the non-agricultural classes are relieved from the obligation which the ancient as well as recent law attaches to them.

3. It is only necessary to look down the list of retrenchments which have been entailed on the Commissioners in adjustment of the suspension of the Professional tax as shown in the draft order, and to examine the President's letter, to see that the interests of the town community are not served by the proposed remission. The scale of building of the chief market for this large town has to be materially reduced, and the Commissioners are compelled "to undertake no new works of any magnitude during the ensuing year," and "two of the four schools established in October 1872 have been closed in consideration of the abolition of the Professional tax." The regretful effect of this measure must go beyond the current year if persisted in.

(Signed) W. ROBINSON.

No. 159. MINUTE by the Right Hon. the PRESIDENT, dated 25th April 1874.

The Profession-tax in this Municipality produced about twenty-five per cent. of the income. This is an unusually large proportion; and if there were any pressing necessity for doing so, I should not object to treat this as a case for the exceptional retention of the tax, qualified as in the one or two other cases of exception. But it appears to me that there is no such necessity. The only item of expenditure which the Commissioners have been obliged greatly to reduce in consequence

Proceedings of the Madras Government, Financial Department,
19*th May* 1874.

of the abolition of the tax is that on "New Works." But they propose still to spend annually about 14,000 Rupees upon "New Works;" and I submit that the inhabitants of Tanjore have reason to congratulate themselves on the disappearance of a tax so objectionable, at no other cost than is implied in an annual expenditure of not less than 14,000 Rupees on "New Works." It is surely a sufficient expenditure for such an object, out of an income which (with the Profession-tax) was only Rupees 56,000.

2. As regards Education the diminution is only about Rupees 500; and this diminution might and should have been avoided by economy on less-important objects.

(Signed) HOBART.

No. 160. MINUTE by the Hon. J. D. SIM, C.S.I., dated 28th April 1874.

I concur with Mr. Robinson to the extent of not *entirely* abolishing the professional tax, which will necessitate the indefinite postponement of very desirable improvements. Tanjore is a wealthy town, and I see no reason for at once relieving its inhabitants to the extent entailed by the entire discontinuance of the professional tax, to which, as the Collector, one of our oldest and most experienced officers significantly remarks, the people have become accustomed. I would, therefore, retain this tax, except as regards the four lower classes, and thus avoid the arrest of all improvement.

2. The receipts from Tolls bear a large proportion to the other taxation, but I would not reduce these in 1874-75.

(Signed) J. D. SIM.

P.S.—I observe His Lordship sets down the future expenditure on "New Works" at Rupees 14,000. The Budget gives it as only Rupees 8,550 for roads and buildings, against Rupees 15,380 in 1873-74. The charge for "repairs" is Rupees 4,800 in 1874-75, against Rupees 7,750 in 1873-74. The Commissioners have thus made a reduction of 10,000 Rupees in these two items.

No. 161. MINUTE by His Excellency the COMMANDER-IN-CHIEF, dated 5th May 1874.

I have passed the draft, but I think the Hon. J. D. Sim's proposal to admit of the collection of a modified Profession-tax in this case is worthy of consideration.

(Signed) FRED. P. HAINES.

No. 162. ORDER THEREON, 19th May 1874, No. 862.

The estimated receipts and expenditure of the Tanjore Municipality for 1874-75 are compared below with those for 1873-74:—

Receipts.	1873-74. Rs.	1874-75. Rs.
Balance	5,000	4,000
Assignment by Government.	300	200
Rate on Houses	12,500	12,500
Tax on Arts	14,000	...
Tax on Vehicles	2,000	2,000
Tolls	18,000	17,000
Fees	600	600
Fines	250	250
School Fees...	500	500
Endowments	...	150
Miscellaneous	3,150	5,100
Total ...	56,300	42,300

Charges.	1873-74. Rs.	1874-75. Rs.
Grant I.		
New Works—		
Communications ...	4,300	1,500
Buildings	11,080	7,050
Repairs—		
Communications... ...	6,650	4,200
Miscellaneous	1,100	600
Other items	1,160	710
Grant II.—		
Municipal Schools	2,550	1,700
Salary Grants...	300	780
Results Grants	200	...
Inspection	150	170
Grant III.—		
Hospitals and Dispensaries	1,692	1,400
Vaccination	350	270
Registration of Births and Deaths	580	450
Conservancy	14,520	14,180
Grant IV.—		
Lighting	2,500	2,460
Markets	...	310
Avenues, &c.	2,418	1,400
Travellers' Bungalows ...	200	200
Miscellaneous	1,800	1,950
Grant V.—		
Supervision	4,750	2,970
Total ...	56,300	42,300

2. The total estimated income for 1874-75 amounts to Rupees 42,300 against Rupees 56,300 in 1873-74 owing to the abolition of the Profession-tax. A decrease in the opening balance and in the estimated receipts from Tolls is made good by an expected increase in the revenue from miscellaneous sources.

	Rs.	Rs.
New Works	6,830	
Repairs	2,950	
Other Public Works items	450	
Municipal Schools	850	
Results Grants	200	
Dispensaries	292	
Vaccination	80	
Registration of Births and Deaths ...	130	
Conservancy	340	
Lighting	40	
Avenues, &c.	1,018	
Supervision	1,780	
	14,960	
Deduct increases.		
Salary Grants	480	
Inspection	20	
Markets	310	
Miscellaneous	150	
	960	
Total ...	14,000	

3. The reduction in expenditure by which the Commissioners propose to adjust the Budget is shown in the margin, and is approved with the exception of that under "Education," which the Government consider to have been quite uncalled for, as, even if the current year's provision had been repeated, the whole allotment for that very important object of municipal expenditure would have been little more than seven-and-a-half per cent. of the estimated income of the year. The Government desire that the matter may be reconsidered by the Commissioners, and a report submitted on the subject by the President. In the meantime the budget entries may stand.

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

Exd. J. Wright.

Tanjore Presidents Office
Vellam 23d February 1874

No 25

From The Honorable D. Arbuthnott
President & Municipal Commissioner
Tanjore

To D. F. Carmichael Esquire
Chief Secretary to Government
Fort Saint George
Madras

Sir,

With reference to Section 32 of the Towns Improvement act III of 1871 I have the honor to submit the Budget Estimate of Receipts and expenditure of the Tanjore Municipality for the year 1874-75 in the forms prescribed in G. O. dated 28th October 1871 No 1826

It will be observed from Statement I that the gross receipts of the Municipality have been estimated at Rs 42300 for the coming year showing a decrease of Rs 14,000 below the current years estimate. The decrease is attributable to the discontinuance of the Professional tax under order of Government dated 1st April 1873 No 43

The income from the other sources of taxation are expected to be stationary except in the case of Tolls which are likely to show a decrease Rs 18000 were put down under the head of Tolls in the current years Budget, but it has been found from the collections of the last few months that the amount had to some extent been over estimated.

Under the head of endowment

Govt. of Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Tanjore,
&c., &c., &c.

Dated May, 19th.

Recd. *Encl.*

G. O., 19th *May* 1874, *No.* 862.

MAY.
Nos. 157—162.

Tanjore Municipality.—The Budget Estimates of this Municipality for 1874-75, reviewed and passed.

and sundry contributions, a sum of Rs 150 has been entered. This amount the Manager of the Devastanams has agreed to pay to the Municipality for the repair of the streets after the dragging of the cars during the festivals.

2 Under the head of Miscellaneous the only new item of receipt is the sum of Rs 1800 expected from rents from the two Markets which are in course of construction. The vegetable market was opened for the use of the public in September last and ground rent is collected from the vendors of vegetables, straw and fire wood &c. The larger or chief Market is likely to be opened at the end of this year.

5 Owing to the abolition of the Professional tax the Commissioners were obliged to reduce the original scale of the chief market so as to get it finished within the current year with the amount provided therefor in the budget for the same. And they propose to undertake no new work of any magnitude during the ensuing year. The chief item of the proposed expenditure on new works is the sum of Rs 2500 allotted for the completion of the vegetable market. The other works detailed in statement II A though of a petty nature are all very useful and likely to commend themselves to the public at large.

6 Under Grant II the Commissioners wish to spend Rs 2650 of which they have allotted Rs 1700 for the Municipal Schools, Rs 780 for salary Grants & Rs 170 for educational Inspectorate. Two of the 4 schools established in October 1872 having been closed in consideration of the abolition of the professional Tax provision has been made in the Budget only for the remaining 2 schools. Of the sum of Rs 780 provided for salary grants, Rs 600 being on account of the high caste girls' school at Tanjore will not have to be spent for that purpose as under G. O. dated 14th January 1874 No 42 × Since received Government have resolved to relieve the Municipalities of all charges on account of the elementary girls' schools.

It will be observed that the cost of the Municipal establishments has been reduced from Rs 16305 to Rs 13872 so as to make up partly for the diminution in the income of the Municipality caused by the abolition of the Professional Tax.

I have the honor to be
Sir
Your Most obedt Servt

A Lathwell
President

4

Govt 24

From the Hon'ble R. Robinson C.E. Calcutta 21st May 1874

No 152.

I regret that I cannot agree to the order on this Budget as I am satisfied that the suspension of the Professional tax amounting to Rs. 14,000 is detrimental to the public interests. It is scarcely necessary to observe that the well-to-do merchants and professional classes in a wealthy Town like Tanjore need no relief from their share of the municipal burdens of the Community.

The Town of Tanjore will levy upwards of 40 per cent of the municipal income

I cannot concur in the Hon. Robinson's to the extent of not entirely abolishing the Profession Tax - which will necessitate to the indefinite postponement of long delayed improvements. Tanjore is a wealthy town - and I see no reason for at once relieving the its inhabitants to the extent contemplated by the entire abolition of the Profession Tax -

From C. P. Ahmuty Esq. Secretary to Govt. of Madras
To The Hon'ble R. Robinson C.E. Calcutta
Dated Fort St. George 6th May 1874

No 152.

Govt 6-4-74

From The President
Municipal Commissioner
Tanjore
To The Chief Secretary to Govt. of Madras
Dated 19th May 1874 No. 862
Rec'd 23rd " 26 February 1874

No 25 Encl 1

No 431.

Submits the Budget Estimate of receipts & expenditure of the Tanjore Municipality for the year 1874-75

No 152.

6-4-74

income by tolls in the current year - in a great measure by what are practically transit duties on the general trade of the province which passes over the highways which necessarily pass through its precincts. This clearly is an evil which urgently calls for abatement before the non-agricultural classes are relieved from the obligations which the ancient as well as recent law attaches to them.

It is only necessary to look down the list of retrenchments which have been entailed on the Commissioners in adjustment of the suspension of the Professional

which - as that tax is one of the oldest & most pernicious which our colonial system has become accustomed - I do therefore return this list - except as regards the 4 lower classes - and thus avoid the arrest of all improvement.

The receipts from tolls show a large reduction to the other taxation - but I would not reduce them in 1874/5.

L.O. Pelly
28/4.

W. I beseech his Lordship to strike from the future Estimates the item "New Works" at Rs 14.000. The Budget provision is only Rs 85.500 for roads & buildings. The charge against Rs 15380 in 1873/4 - The charge for "Repairs" is 4800 in 1874/5 against 7750 in 1873/4. The Committee have thus made a reduction of 10.000 Rs in these two items.

Professional tax and shown in the Draft Budget, examine the President's letter to see that the interests of the Town community are well served by the proposed remission. The scale of the chief markets of this large Town has been materially reduced and the Commissioners are compelled "to undertake "no new works of any "magnitude during the "ensuing year" and "two "of the 4 schools established "in October 1872 have "been closed in consideration "of the abolition of the Professional tax". The regretful effect of this measure must go beyond the current year & persists in

21/4 W Robinson

159 Minute by the Right Hon'ble the President, dated 25th April 1874

The Professional tax in this Municipality produced about 25 pct. of the income: ~~and~~ if this is an unusually large proportion, and if there were any pressing necessity for doing so, I should not object to treat this as a case for the exceptional retention of the ~~tax~~ tax provided as in the case of ~~Calcutta~~ two other cases of exception. But I think it appears to me that there is no such necessity: the only object for which the Commissioners have objected ~~to~~ to reduce in consequence of the abolition of the tax is that of "New works" but they have ~~no~~ stated that the annually about 14000 Rupees on the "New works".

S.O. 12th 862.

and I submit that the inhabitants of Bangore have reason to congratulate themselves on the disappearance of a tax so objectionable, at so little cost than is implied in an annual expenditure of not more than 14000 Rs on "New works". It is surely sufficient that expenditure for such an object as of an income which (with the Professional tax) was only Rs 5000. by repeal Education tax diminution is only Rs 500: and this diminution might & should have been avoided by economy or less unessential objects. Babait 25/4/74

8 15

Bangore Budget

161 Minute by the Hon'ble the Commander in Chief

I have perused the draft but I think the Hon'ble Member's proposal to admit of the collection of a municipal Professional tax in this case is worthy of consideration

Hector Munro

Ootacamund
5th May

No 191.

S.O.R: 862.

Financial Department.

5 19

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter.—

From the President, Municipal Commission, Tanjore
Dated 23rd February 1874 No 25
Recommend 19th May 1874 No 862.

Read also the following minutes.—

By the Hon. W. Robinson dt 21 April 1874
—" Pr. the President dt 25 April 1874
—" Hon. J. D. Sim dt 28 April 1874
—" H. E. the Comr in Chief dt 5 May 1874.

The estimated receipts and expenditure of the Tanjore Municipality for 1874-75 are compared below with those for the current year.

Receipts	1873-74	1874-75.
Balance	5000	4000
Assignment by Government	300	200
Rate on Houses	12,500	12,500.
Tax on Arts	14,000	"
Tax on Vehicles	2000	2000
Tolls	18,000	17,000
Fees	600	600
Fines	250	250
School fees	500	500
Endowments	"	150
Miscellaneous	3150	5100
Total	56,300	42,300.

Seen 14/5

Seen 12/5.

Charges

Charges	1873/74	1874/75
Grant I		
New works { Communications	4,300	1500
New works { Buildings	11,080	7050
Repairs { Communications	6,650	4,200
Repairs { Miscellaneous	1100	600
other Items	1160	710
Grant II.		
Municipal Schools	2650	1700
Salary Grants	300	780
Results grants	200	-
Inspection	150	170
Grant III	3200	2650 — 550
Hospitals and Dispensaries	1,692	1400
Vaccination	350	270
Regist[illegible] of Births & Deaths	580	450
Conservancy	14,520	14,180
Grant IV		
Lighting	2,500	2,460
Markets	-	310
Revenues &c	2,418	1,400
Travellers' Bungalows	200	200
Miscellaneous	1,800	1,950
Grant V.		
Superviscion	4,750	2,970
Total	56,300	42,300

The total estimated income for 1874-75 amounts to Rs 42,300 against Rs 56,300 in the current year owing to the abolition of the Profession tax - a decrease in the opening balance and in the estimated receipts from tolls is made good by an expected increase in the revenue from Miscellaneous sources -

The reduction in expenditure by which the Commissioners propose to adjust the budget is shown in the margin and approved with the exception of that under Education which the Government consider to have been quite unequalled for past even if the current years' provision had been repeated, the

New works	6830
Repairs	2950
other P.W. Items	450
Municipal schools	850
Result grants	200
Dispensaries	292
Vaccination	[illegible]
Regist[illegible] of Births & deaths	130
Conservancy	340
Lighting	40
Revenues &c	1018
Supervision	1780
	14,960
Deduct increases	
Salary grants	480
Inspection	20
Markets	310
Miscellaneous	150 — 960
	14,000

Govt. of 187 } Madras.

To

Dated
Recd. } 187 , No.

Nos.

Govt. of {1874} Madras.

Financial

The Presdt. Mund. Commrs.
Tanjore.

Orig. sent to Coly
24-6-74

G.O. May. 19, 1874. No. 862.

Nos. 157. 162.

Tanjore Municp. the Budget-
Estt. of Civil Mumcy. for 1874-75
Reviewed & passed.