

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 751/n

DATED 13-4-98

INDEXED.

DESPATCHED

[Despatch Abstract.]

Taxes

Stating, with remarks, that the explanation offered by the two official Chairmen of the Trichinopoly Municipality, of the various short-comings in their administration regarding the Collection of ———— in the Municipality in 1896-97 cannot be accepted as satisfactory.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

[L. & M.]

300-10-3-03.

Explanations of the two official Chairmen, Trichinopoly Municipality, re the Collection of Taxes re LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Again G.O., No. dated 189 ,

Again G.O., No. dated 189 ,

Current No. 26. m of 1898, dated 3rd January 98, from the Collector of Trichinopoly

„ „ „ 189 „ „ „

„ „ „ 189 „ „ „

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mic ORDER. No. 757 Muns 8/13/4/98

The explanations offered by Mr. R. P. S. Srinagaravelu Pillai and Muhammad Qader Nawaz Khan Sahib, of the various shortcomings noticed in the administration of the Trichinopoly Municipality in 1896-97, cannot be accepted as satisfactory. It was expected that a municipality under the Chairmanship of a Deputy Collector, who had no other work to do, should set a pattern of administration to the other municipalities; but the experience of Trichinopoly has been far from satisfactory and the bad results achieved by the officers above referred to reflect serious discredit on them.

The Chairman, M.C. Trichinopoly, through the Collector
Mr. R. P. S. Srinagaravelu Pillai through the Collector
Muhammad Qader Nawaz Khan Sahib Bahadur Trichinopoly
The Revenue Department.

(From Orders)

1.5.2. 28.

1/14/98

Explanations of the two official Chairmen,
Trichinopoly Municipality, Re the collection of taxes and the extension
of the private scavenging service:—

H. M. & Co.

* Mr. R. P. S. Singaravelu Pillai
Muhammad Qadir Mawaz Khan.

For Orders.

A. In para. 3(2) of its order No. 2207 M, dated 11th October 1897, reviewing the administration report of the Trichinopoly Municipality for 1896-97, the Government remarked that the current collections under the house and water taxes were poor, being respectively only 67, 3 and 59 percent of the demand, and that these results were most discreditable to the Municipal ~~and~~ executive and reflected seriously on the administrative capacity of the two Deputy Collectors who were the official Chairmen during the year and requested the Collector to call upon them to explain these bad collections and to forward their explanations to Government, with a report as to how far each of them was responsible for the results. A report was also called for regarding the date of receipt by the Chairman of the new settlement registers, with reference to which the land tax was stated to have been revised during the year, the dates on which the municipal assessment books were ready and the progress made in the collection of the taxes, arrears and current, in each month. It was also observed in para. 5(4) of the same G.O., that the number of houses served by the private scavenging agency

instead

So. 2207 M. A.
11-10-97

instead of increasing fell off during the year, that the service was worked at a loss that the outstanding under these fees were heavy, that the fees were not collected in advance as repeatedly ordered by Government, and that these unsatisfactory results were evidently due to inattention and bad management, which the Government considered, must be primarily attributed to the inefficiency of the official Chairman, and of the Collector was requested to obtain and forward to Government, the explanations of these officers for their remissness in this matter.

2. With his letter read above, the Collector forwards the explanations called for, together with a statement showing the progress of the collection of the taxes in each month in 1896-97. In dealing with these explanations, it will be necessary to bear in mind that the office of Chairman of the Trichinopoly Municipality was held by Singaravelu Pillai from April 1896 up to the 8th September 1896, and by Muhammad Qadir Nawaz Khan Sahib from that date up to the 31st March 1897.

3. Collections. In regard to the poor collections under the land tax, Singaravelu Pillai states, that in spite of repeated calls and reminders, the new settlement registers could not be secured from the Trichinopoly taluk office, that he reported the matter to the Collector (Mr. J. Andrew) who thereupon issued peremptory orders to the Tahsildar to supply them, that as the registers were still not forthcoming, he again

again invited (demi-officially) the special attention of the Collector, who replied that he (Collector) had personally warned the Tahsildar, and that at last, one register (he does not recollect exactly) was received, which was immediately referred to the Sub-Committee appointed by the Council for preliminary assessment. As regards the water tax, he says, that when the budget estimate for 1896-97 was framed, the Sanitary Engineering Department was sanguine that the water-works could be completed well in advance of the year, that accordingly credit was taken for a revenue from that source, but that when the year opened, the works were nowhere near completion, that the Asstt. Sanitary Engineer was of opinion that they could not be completed before September 1896, that as a matter of justice as well as policy, it was seriously considered whether the water tax should be assessed at all, at any rate for the first half-year and that the elected Councillors who maintained a strong and solid majority were opposed to it. He adds that the cry for water having become great in the summer, when there was a drought, he convinced the Asstt. Sanitary Engineer of the urgency of the case and worked with him early and late, day after day, to let in water at least as far as the Fort, which is the most crowded part of the town, but that when he succeeded in his endeavours at the end of May 1896, the supply was by no means satisfactory as pipes burst often, taps did not work, the water smelt ^{discoloured} and was ~~unfit~~ that as

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the residents had still to resort to the ponds, many streets not being provided with taps, there was much popular clamour which the elected Councillors were not slow in fanning, being determined from the first to discredit the administration of the official Chairman, but that, nevertheless, he set about and furnished the assessment of the water tax before he left. In regard to the house tax, however, he says that the assessment was completed by him, that it was thought advisable to levy the house and water taxes in a single bill, as was done in the other municipalities, in order to minimise the bill collectors' work by 50 percent and that the collections of this tax so far as ^{the demand for} the first half-year was concerned, were decidedly better than in the previous years. He further states that when he took charge of the office of Chairman, he found the system of collections very lax and the staff inefficient and demoralized, that he therefore reformed the system and prescribed a minimum of 30 bills per day to be collected by each bill collector on pain of a fine of one anna per bill short collected, and that improvement in the collections ^{was} perceptible within the first three months.

Qadir Nawaz Khan Sahib states that he was placed in charge of the municipality in September 1896, that ~~when~~ cholera was then prevailing in the town rather severely and did not cease until the end of the year, that the Yakadesi festival at Srirangam and the Mahamakham festival at Kumbakonam, which were held in December 1896 and February

1897

Vice-Rules 9 & 14 in G.O. No. 1028 M
D. 26-6-95

1897 respectively brought, unusually large number of visitors and pilgrims whose health had also ^{to be} cared for, that he was consequently largely occupied with the arrangements necessary to prevent and combat cholera and improve the sanitation of the town, that all the old and trained permanent Sanitary Inspectors of the Municipality having been deputed on cholera duty, as directed in G.O. No. 1028 M, dated 26th June 1895, their places were taken up by the bill collectors and birth and death registers, that a new and inefficient class of men such as could be found for the low pay and temporary nature of the work had to be appointed as bill collectors and that ^{the} work turned out by these men was therefore not satisfactory. He adds that the water tax was introduced for the first time in the year and Rs. 7556 were collected, that a single bill had to be issued for this and the house tax together as per orders of the Assistant Accountant-General, that as pipes had not been laid in several parts of the town the people living in them would not pay water tax and with it the house tax, and that a large number of coercive processes had consequently to be issued. He further states that the Executive Engineer took exception to the maximum water tax being charged on Government buildings and did not pass his bills for the house and water taxes amounting to Rs. 522-8-0 and Rs. 278-12-0 respectively until the last day of the year, and that these amounts could not therefore be realized within the year.

As

the new settlement registers were received from the Tahsildar of Trichinopoly between February and August 1896 and were sent by Singaravelu Pillai to the ward Councillors and a Sub-Committee for revision of assessments, that these gentlemen did not return the registers though several reminders were sent, that as they revised the assessments of only two villages in the middle of March 1897, he had to take back the other registers and revise them himself. He also explains that under the orders of Government in G.O.No.1484 M, dated 22nd September 1896, an unusually large arrear balance of Rs.7742-9-0 under the house tax and of Rs. 2050-15-0 under the land tax had to be collected within the year, that practically four taxes, house tax-current and arrear, land tax arrear, and water tax current, had to be collected at the same time, with a machinery new to the work and place and at a time when he had to be largely engaged otherwise, that as these arrears extended over a period of five years and the defaulters had in many cases either ceased to be or changed their residence, a good deal of enquiry and trouble were involved in their collection and that notwithstanding these difficulties the collections made in the year did not compare unfavourably with those in previous years.

Qadir Nawaz Khan Sahib submits that he has always been unsparing in his work and that over 75 percent of the taxes has been collected in the current year up to 6th December 1897 and brings to notice that within the short space of three months during which he was in charge of the municipality

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for 473m. + 474m
20-3-96
for 990m. F.
13-6-96

for 2207m. A.
11-10-97

municipality in addition to his work as Revenue Divisional Officer, he revised the taxes so as to bring in an increase of Rs.10000 a year, relaid and repaired all the roads, attended to all the arrangements for H.E. the Viceroy's visit and in short did so much that the Government even recommended as a special case to the Government of India that a charge allowance of Rs.150 per mensem should be paid to him for the period he was Chairman.

4. The Collector has not, as required in para.5(2) of the G.O. under reply, reported as to how far each of these officers was responsible for the bad collections, as he is unable to speak from a personal knowledge of the work of the two official Chairmen and of the matters ~~attributed~~ ^{alluded} to in their explanations. But from the explanations submitted, it appears that for the poor collections of the land tax neither of the two officers is much to blame. The settlement registers were received completely only about August 1896, and were referred by Singaravelu Pillai to a Sub-Committee for a revision of the assessments with reference to these registers, although considering their late receipt, it should have been evident to Singaravelu Pillai ^{him} that a reference to the Sub-Committee would involve further delay and that therefore he should have undertaken the work of revision himself. Qadir Nawaz Khan Sahib assumed charge of the office of Chairman in September 1896 and as there- vision of the land tax registers had then been pending before the Sub-Committee, he should

should have made prompt and adequate arrangements for the early completion of the work instead of waiting until the middle of March 1897, and contenting himself, in the meantime, with sending reminders.

As regards the water tax, ^{it is observed} that 59 percent of the demand was collected within the year, and considering that the tax was a new one and its introduction was attended with many difficulties, a collection of 59 percent does not appear to be bad and may be passed over in the circumstances stated by the Chairmen.

In the case of the house tax, the poor collections were evidently ~~none~~ due to the fact that its realization was postponed pending the assessment of the water tax in order that both the taxes might be collected on a single bill, as directed by the Assistant Accountant-General. In the special circumstances of this case, ^{however}, when there was so much doubt and difficulty about the imposition of the water tax, the Chairman (Singaravelu Pillai) should not have postponed the collection of house tax until the questions regarding the water tax were settled, but should have issued separate bills for the collection of the latter tax. Singaravelu Pillai states that the collections of the house tax, so far as the first half years' taxes were concerned, were decidedly better than in the previous years. From the statement showing the progress of the collections in each month submitted by the ~~Chairman~~, however, it appears that only Rs. 624-14-6 of the current demand of this tax was collected during the tenure of office of

Vide his remarks on the annual report. I

Vide para. 5 of his explanation.

of Singaravelu Pillai, while as much as Rs. 20222-7-6 was realized by Qadir Nawaz Khan Sahib. The explanation of the latter officer that he was largely occupied in making arrangements for combating cholera and that therefore he was not able to devote sufficient attention to the collection of the taxes is not satisfactory, as the work of collection is at least as important as that of arranging for cholera prevention. Moreover, his action in having appointed permanent bill-collectors as Sanitary Inspectors and entrusted the collection work to new and inefficient men, was extremely ill-advised.

5. Private scavenging service. Singaravelu Pillai states that when he took charge of the Chairmanship he found the outstandings under private scavenging fees very heavy and therefore held a close enquiry, in the course of which he noticed that the fee was levied on each tenant in a house instead of on ~~each~~ ^{each} house, that the former method was disadvantageous as the tenants were disposed to shift habitations often and it was difficult to trace them and collect the arrears, if any, due from them, that whenever any tenant made default in the payment of the fees, it was impossible under that system to carry out the suggestion of Government ^{to} stop the scavenging service and prosecute the defaulter for keeping a dirty yard, as the stoppage of service to such a house would mean the refusal of the service to the remaining tenants who had paid for it, while if the service was continued the tenant would be none the worse for his default and that

therefore

Therefore it was advisable to make the house-owner responsible for the fee, that he accordingly followed this principle from the beginning of 1896-97, that the number of services in that year, therefore represents the houses served, while the figures for the previous year represented only the number of house-holds or tenants, that it is therefore incorrect to compare the former figure with the latter, and that a comparison of the households in both cases is distinctly in favour of the work done by him as the number of houses served in 1896-97 viz, 5,620 might be taken as equivalent to at least 7,000 households at the low average of about two tenants for each house against 5,907 households in the previous year. As a further proof of the fact that there was more extensive service in 1896-97 than in 1895-96, he points out that the loss to the municipality in 1896-97 was only Rs. 1,099 against Rs. 1,478 in 1895-96, notwithstanding the increase in the charges in ¹⁸⁹⁶⁻⁹⁷ ~~the previous~~ year, due to the entertainment of additional establishment. He also states that the number of prosecutions instituted during his time against owners of insanitary backyards was unprecedentedly large, that in remarking on the low percentage of houses served as compared with those assessed to the tax on buildings, the Government has apparently overlooked the fact that there are still some crowded wards to which the system has not yet been extended, that much was done by him towards carrying out the principle of collecting the fees in advance, that the difficulty in the way

of

of carrying it out more radically and effectually was the heavy arrears that remained, as the people felt it very hard to be called upon to pay not only the back fees of two or three years but also for the future.

Chadir Nawaz Khan Sahib states that the matter had always received his most careful and constant attention, that he has since started a system of frequent periodical reviews of collections of private scavenging fees, which has been commented upon favorably by the Assistant Inspector of Local Fund Accounts, that if the collections were nevertheless not satisfactory, it was not his fault, but due entirely to other circumstances and to the intrinsic difficulty of working the scheme, that the existence of large arrears was due to the non-collection of the fees in advance by former Chairmen, that it was always very difficult to collect these fees when they had fallen in arrears as the defaulters could not be easily traced, that the method suggested by Government of withdrawing the service from the houses of defaulters and prosecuting the owners of insanitary premises was tried by him pretty largely and found futile, as the people took warning as soon as the service was stopped and made proper arrangements for cleaning their privies by private toties, that it was for this reason he did not attempt to extend the system, but that as the new Act gives larger powers for its enforcement, he is arranging to extend the system to the remaining wards.

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6. The explanation of Singaravelu Pillai regarding the decline in the number of houses served by the private scavenging agency ^{seems} satisfactory, but the facts should have been mentioned in the administration report. The two Chairmen do not appear to be responsible for the existence of the large arrears of private scavenging fees as they were the result of the negligence of previous Chairmen. The alleged difficulties in extending the service however are not peculiar to Trichinopoly and the explanation offered ^{of} ~~by the Chairmen~~ for the slow extension of the system is not adequate.

P.R.
2/3/98 Both officers may be too clear their explanations are not satisfactory. It is expected that a man under the chairmanship of a Depy who has no other work to do could set a pattern of administration to other municipalities etc etc.

A.T.

10 3 98

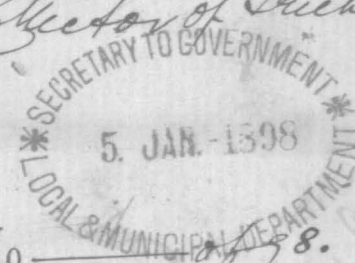
Letter to. This truly experience has been a most unfortunate & unsatisfactory one - the Municipality being in absolute helplessness of the unofficial election chairman took away the election right and so on, and put in an official chairman (whose very appointment, I think, was a mistake) to put things into order - hoped results have, so far as I can see, followed - I know no other reason than the inefficiency of a neglect of these two men. I used to think both of both of them. But now I have lost confidence in them both. I think both of them ought well to be ^{AS} ~~once~~ passed over for promotion. *12/3/98*

I think it will be sufficient to censure them as suggested by the Sec. The proper course would have been very difficult to deal with *19/3/98*

Local & Munl. (1898) Department.

CURRENT No. *26 M*

From *J. H. Shipley Esq., J.C.*
Ag. Collector of Trichinopoly



Dis. No. *Rev.*

Order

Dated *3rd January 1898.*

Received *5-1-1898*

Registered *5-1-1898*

Enclosures *2*

Spare copies

SUBJECT.

Submitting the explanations of the two official Chairmen of the Trichinopoly Municipality referred to in G.O. No. 2207.M.

11-10-97

14/1

BACK PAPERS.

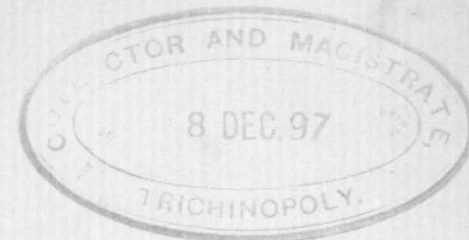
G.O.	No.	Department.	Date.
Sp	2207	h	11-10-97
"	1532A	h	8-9-96
"	1536	h	9-9-96
"	1484	h	2-9-96
"	608	h	1-4-96
"	1665	h	18-10-95
"	1028	h	26-6-95

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local & Munl. (1897) Department.

CURRENT No.



Forwarded. I cannot speak from personal knowledge of the Chairman's work, but his explanation appears to me very plausible.

Order.

R. H. Shetty
(8/12/97)

From The Chairman
Municipal Council
Trichinopoly

No. 46

Dated 6-12-97

Received

Registered

Enclosures : 1

Spare copies

SUBJECT.

Submitting his explanation for the low collections of certain taxes in 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

MUNICIPAL COUNCILLORS' OFFICE,
TRICHINOPOLY 6th December 1897.

No. 46

FROM,
Khan Bahadur Mohammad Khadir Nawaz Khan Sahib
CHAIRMAN,

Municipal Council,
TRICHINOPOLY.

To,

The Chief Secretary to Government,
Local and Municipal Department,
FORT ST. GEORGE.

Through the Collector of Trichinopoly.

Sir,

X
para 3 (2) & (4)

With reference to G.O. No. 2207
dated 11th October 97 reviewing the
Administration report of this
Municipality for 96-97, I beg to
submit the following report and
explanation.

2. (a) I was placed in charge of the
Municipality in September 96. Cholera
was then prevailing in the town
rather severely and did not cease
to the end of the year. In December
96 and February 97. were celebrated
the great Yekadasi festival at
Shivarangam and the Mahamagam
festival at Kumbakonam

respectively.

Visa para 58
the Chairman's report in
G.O. 2207
11-10-97

respectively. These brought ^{an} unusually large number of visitors and pilgrims whose health had also to be cared for. Consequently, I was largely occupied with the arrangements necessary to prevent and combat this disease and improve the sanitation of this large town which is so situated and laid out as to make effectual sanitation a most difficult task. The District Medical and Sanitary Officer will bear testimony to this fact.

(6). All the old and trained permanent Inspectors of the Municipality were deputed to Cholera work as directed in G.O. No 1028 ⁱⁿ 26-6-95. Their places were taken up by Bill Collectors and Death and Birth Registrars next in order of rank and acquaintance of wards and ~~a~~ by no means efficient class of men such as could be found for the low pay and temporary nature of the appointments had to be put in for collection work. The work turned out by these was as might be expected ^{not}

Vide notes
14 in the
book.

the matter is felt by the present system of frequent collections which is

not what it would otherwise have been.
(c) Water tax was introduced and Rs 7,500- were collected for the first time in the year. A single bill had to be issued for this and the house tax together as per orders of the Assistant Accountant General. Piped had not been laid in several parts of the town and the people living in them would not pay water tax and with it the house tax, a circumstance which led also to the issue of a large No. of Coercive processes of which only a small percentage went to actual distraint as noticed in para 3 (2) of the Government order under reference.

(d) The Executive Engineer took exception to my charging maximum water-tax to Government buildings and did not pass the bills until the last day of the year. The house and water taxes amounting to Rs 522-8- and 278-12- respectively could not therefore be realized within the year.

(e) As regards the tax on land, the new Settlement registers were received from the Tahsildar between February and

was for this reason I did not attempt to do so.

and August 96, and were sent by my predecessor to ward-Committees and a Sub-Committee for revision of Assessments. These gentlemen did not return them though several reminders were sent. They assessed only two villages and did so in the middle of March 97. I had to take back the others and revise them myself.

The difficulty involved in getting these people who are no subordinates of the Chairman to work or get back the work entrusted to them can be better conceived by Government than could be described by me.

(5) An unprecedented large arrear balance of Rs 7,742-9-0 remained under house tax and of Rs 2,050-13-0 under Land tax. These under Government order No 1484 m dated 2nd September 96 had to be collected at once. Thus 4 different taxes - house tax arrear and current, Land tax arrear and water tax current - had to be collected at the same time, with a machinery new to the work and place and at a time too when I had to be largely engaged other.

-wise

The matter is felt by the present

wise. The ~~only~~ ^{only} arrangement alone was sufficient to tax the ~~Concise~~ ^{Concise} of the Collection staff. It extended over a period of 5 years; in many cases the defaulters had ceased to be, changed their residence & left the place - circumstances involving a good deal of enquiry and trouble. The collections made in the year are given in the margin and will be found

	1892-93	1893-94	1894-95	1895-96	1896-97
Tax on auto	8,198	8,131	9,749	10,868	12,092
" on Buildings	24,834	26,719	27,693	28,217	28,249
" on Lands	4,232	3,318	3,432	2,197	1,095
Water tax	-	-	-	-	7,556
Market rents	14,310	15,537	14,448	15,063	20,097
Total	51,575	53,725	57,223	56,346	69,989

to compare not unfavourably with those of the previous years. I am aware however that the Government naturally might expect better results from a servant of my standing and experience, but the above difficulties stood formidable in the way. I have been unsparing in my work, a chairman as I have always been and as the Collection of this year (over 75 per cent up to date) will show. The Government is aware that within the short space of 3 months during which I was in charge in 1895 in addition to my work as

Divisional

provisional officer, I revised the whole of taxes which brought an increase of Rs 10,000 a year, relaid and repaired all the roads and attended to all the arrangements of His Excellency the Viceroy's visit. In short I was able to do so much that this Government recognised the necessity of recommending me as a special case for the grant of a charge allowance of Rs 150 per mensem to the Government of India. The unfortunate circumstances above referred to, have to my deep regret, eclipsed all other things and the numerous other reforms and improvements effected by me in a quiet way and led the Government to pass remarks which coming at this time of my day are very disheartening to me.

3. Private Scavenging fees Though largely engaged otherwise as stated above, this matter has always ^{and constant} received my most careful attention, as will be seen from the marginally

	1892-93	1893-94	1894-95	1895-96	1896-97
Private Scavenging fees	3094 6	3470 12 3	4004 12 9	4150 9 5	4483 15 4

473+473
20-3-96

noted

1904

of collections which it is feared will be permanently kept up, as it must if properly worked greatly stimulate the efforts of the Bill Collectors

noted figures and the remarks of the auditor extracted in the margin. If the collections were nevertheless not satisfactory, I may assure Government that that is owing to no fault of mine but due entirely to other circumstances and to the intrinsic difficulty of working the scheme. The existence of large arrears was due no doubt to the noncollection of the fees in advance as repeatedly ordered by Government, by former Chairmen. Its collection, after it became an arrear, was a matter of a very considerable difficulty. All the difficulties mentioned as regards arrears in para 2(f) existed in a larger degree here. It was often very difficult, if not, impossible to trace the defaulters. The remedy suggested by Government was tried by me pretty largely and was found to be futile. Directly service was stopped, people took warning and made proper arrangements for cleaning their premises by private parties who are to be found in large numbers in this municipality. It was for this reason I did not attempt

which is not

I have the honor to be
Your most obedient Servant

Month	House Tax		Total	Water Tax		Total	Land Tax		Total
	Current	Arrears		Current	Arrears		Current	Arrears	
April		1387 5 0	1387 5 0						
May		1489 11 0	1489 11 0						
June		1847 4 0	1847 4 0						
July	111 4 0	1206 9 0	1317 13 0	57 10 0					
August	513 10 0	762 1 0	1275 11 0	192 1 0					
September	1794 3 0	669 11 0	1974 14 0	249 8 0					
October	1831 15 0	205 3 0	2037 2 0	653 13 0					
November	2287 2 0	68 3 0	2355 5 0	923 13 0					
December	1346 9 0	28 1 0	1374 10 0	665 0 0					
January	769 0 0	101 0 0	870 0 0	363 14 0					
February	5245 9 0	62 10 0	5308 3 0	1189 8 0					
March	6489 1 6	53 4 0	7011 5 6	2309 1 0					
Total	20847 5 6	7401 4 0	28249 3 6	7686 4 0			72 2 0	31 9 0	103 10 0
Total	20222 7 6	709 0 0	20931 7 6	72 2 0			72 2 0	1923 1 0	1995 3 0

As, however, you deprecate further delay, I beg to submit the explanation called for in G. O. No. 2207th dated ^{11th October} ~~November~~ 1897 and Mr. The records and figures sought by me from the Municipal Officer Trichinopoly would enable me to make it more precise and convincing; but ~~even~~ without them I feel sure that, on a consideration of the following facts in the light of the statistics referred to in the fourth sentence of para 3 (2), Government will do me the justice to exonerate me from censure.

2. I beg it to be noted that I was "full time" Chairman of the Municipality ^{till the 20th or for only 4 months or so at the beginning of the year} of August 1896. I took charge of the office of Forest Settlement Officer Trichinopoly etc Districts on the 21st Idem. The Collector, however, ordered me ^{to retain} charge of the Chairmanship till the end of the month to and I obeyed. I was on privilege leave for three weeks ^{in June} and July 1896.

3. Land Tax:- In spite of repeated calls and ^{per minders} the new Settlement registers could not be procured from the

the Trichinopoly Taluk. I reported the matter to the Collector (Mr. J. Andrew), who issued peremptory orders to the Tahsildar to supply them. More time passed and the registers were not forthcoming. I invited the Special attention of the Collector in a semi-official and he was pleased to reply that he had personally warned the Tahsildar. I do not recollect exactly, but I think one register was received and that was referred immediately, to the Sub-Committee appointed by the Council at a meeting

for preliminary assessment. 4. Water tax:- When the Budget for 1896-97 was framed, the Sanitary Engineering Department was sanguine that the water works could be completed well in advance of the year, and accordingly credit was taken for revenue from that source. But when the year opened the works were nowhere near completion, and the Assistant Engineer (Mr. Minchin) was of opinion that ^{they} it could not be opened before September. Both as

a matter of justice as well
as policy it was felt as
one for serious consideration
whether the water tax should
be assessed at all - at any
rate for the first half year.
The elected Councilors - who
maintained a strong and
solid majority - were opposed
to it. The former disaster
had given the people a
bad idea of the prospects
of success and to this was
added the discouraging
news of the partial failure
of the works at Dindigul,
Madura and Tanjore. To add
to the difficulty, with the

Summer came a draught
and the cry for water became
great. I convinced the Assistant
Engineer in charge of the works,
of the urgency of the case
and we worked early and
late, day after day, to let in
water at least as far as the
Fort, which is the most crowded
part of the town. After all
we succeeded in doing so
at the end of May 1896. It
was by no means satisfactory
- pipes burst too often, taps
would not work, water
smelt tar and was discoloured.
Many streets had no
taps and the residents had
still to resort to the ponds.

There

a matter of justice as well
as policy it was felt as
one for serious consideration
whether the water tax should
be assessed at all - at any
rate for the first half year.
The elected Councilors - who
maintained a strong and
solid majority - were opposed
to it. The former disaster
had given the people a
bad idea of the prospects
of success and to this was
added the discouraging
news of the partial failure
of the works at Dindigul,
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There was much popular clamour and the elected Councillors were not slow in fanning it, being determined from the very first to discredit the administration of the "official" Chairmen. Nevertheless I set about and finished the assessment of the water-tax also before I left.

5. House Tax: - The assessment was completed by me. There was no difficulty about it, as there was no occasion for a general revision. As, however, both the house and water taxes were assessed with reference

I am confident that if the progress of collections had continued at the same rate there would not have been much cause to speak of.

31/12/97

to the rental of houses and ^{not collected?} were payable by the same people, it was thought - advisable to levy them in a single bill - as was done in other municipalities - and thus minimise the Bill-Collector's work by 50 per cent. As for Collections, I beg to state that, as far as the first half year's taxes were concerned they were decidedly better than the previous years. When I took charge of the office I found the System so lax, and the Staff, both in door and out, as utterly inefficient and

demoralized that a change
was felt necessary. But
I could do very little to
change or improve the staff
as my powers were limited
to what the Council chose
to uphold; and, as I have
already stated, the majority
consisted of elected
Councillors, who were
openly hostile. However,
I did reform the system
and exercised close personal
superintending over every branch
of service. Among others
I prescribed a minimum
of 30 bills per day to be
collected by each bill-
collector on pain of a fine

of one anna per bill short-collected.
Improvement in Collections
was perceptible within the
first three months.

6. There is one matter to which
I would beg to draw atten-
tion in preparing the State-
ment of monthly Collections
ordered by Government. In
all cases of appeal against
assessment, which had to
be disposed of by the Sub-
Committee appointed by
the Council, the payments,
were, I believe, credited
in the 1st instance to deposits
and carried to the proper
head only after the disposal
of

of the appeals. If such items are not included in the collections of the months I was in charge, the work will appear comparatively poor. In justice to me I must request that such items may not be overlooked.

These are
not collections
but only deposits
by appellants
cannot be
included in the
collections.

7. Scavenging:— Firstly, as to the alleged fall in the number of houses served in 1896-97 as compared with 1894-95 — 4151. 1895-96 and 1894-95. 1895-96 — 3907. 1896-97 — 3620. When I took charge the outstanding under this head were so heavy that I held a close enquiry. I found that instead of

the fee being levied for each house, it was levied for each tenant in a house. As Government may be aware, in the crowded parts of towns like Trichinopoly, every house has a number of tenants — as many perhaps as there are rooms — but with only one privy or yard. The tenants are generally poor and disposed to shift habitation as often as rents accumulate to an unmanageable extent, or the landlord chooses to turn them out. Many are lost in the crowd and, with a

a recklessly loose establishment such as that of the Municipality, they were hopelessly lost, so far as Municipal dues were concerned. The arrears were of some years' standing and those reported as irrecoverable amounted to more than three fourths of the total. The fundamental error which resulted in such heavy loss to the Municipality was the levy of fees on individuals tenantry a house instead of on the house itself. Again it was found impossible

to carry out the suggestion of Government when a tenant defaulted - viz to stop scavenging service and prosecute the defaulter for keeping a dirty yard. In a house consisting of (say) four tenants if one failed to pay the scavenging fees there was no way of punishing him in the manner suggested by Government. To stop scavenging service to such a house would mean the refusal of service to the three others who had paid and were therefore

entitled to it, on account
of one, who had failed. On
the other hand if the Service
were Continued the tenant
would be none the worse
for his default. Every reason
pointed to the advisability
of making the house owner
responsible for the fee. I
followed this principle
from the beginning of
1896-97. So that the number
of Services in that year
represents the houses served
whereas the figures for the
previous years represent
only the households or tenants.
It is therefore incorrect

to compare the figures of
1896-97 with those of the
previous years as Government
has done in para 3(4). If any-
thing, the Comparison is
distinctly in favour of
the work done by me; for
in 1895-96 only 3907 house-
holds (or tenants) and not
houses - were served against
in 1896-97, 3620 houses, -
equivalent to, at least, 7000
households, at the low average
of about two tenants for
each house.

8. Another fact to which
I would invite attention
is that the loss to the Muni-
cipality from the Scaffolding
Service

Service in 1896-97 was only Rs 1099 against Rs 1478 in the previous year - notwithstanding the increase of establishment. If the inference of Government as to fall in the number of houses served were ~~true~~ ^{real}, this could not be. Fewer "houses" being served would mean smaller receipts and therefore heavier loss to the Municipality, when the strength of the establishment continued constant. If the cost of the additional establishment sanctioned in 1896-97, be added the

loss would be considerably more. But as a matter of fact, the loss is about 35 per cent less. The indisputable conclusion is that there was more extensive service in 1896-97 than in 1895-96 and, therefore, larger receipts, tending not only to cover the cost of the increase in establishment, but to reduce the loss on what originally existed.

9. I regret my inability to quote the figures, but I noted it at the time and can therefore assert it as a fact, that the number of prosecutions

prosecutions - in spite of
the open Cantankerousness
of the Bench Courts - instituted
during my time were un-
precedentedly large.

10. I beg also to state that
when Government remarks
on the per-centage of houses
served to those taxed being
low, it was apparently over-
looked, the fact that the
Sewerage Service does
not prevail throughout
the Municipality. There
are still some crowded
wards to which it has
not been extended.

11. As regards the ^{state} ~~presump-~~ ^{ment}
~~tion~~ that the Sewerage

fees had not been collected
"in advance" I beg respect-
fully to ^{state} ~~be repeated~~ ^{for saying}
that it ^{is} ~~was~~ not ^{wholly true} ~~wholly true~~.
Much was done by me toward
carrying out the principle
of advance collections as
the books would show. The
difficulty in the way of carry-
ing it out more radically
and effectually was the heavy
arrears that remained. -
People felt it very hard on
them to be called out to pay
not only the back fees of
two or three years, but also
for the future.

12. I feel bound in my
own

own interests to mention
what I learnt while I was
yet at Trichinopoly, that
Khan Bahadar Kadar Nawaz-
Khan Sahib had decided
to dispense with the weekly
Collection return which
I had introduced. It struck
me at the time as likely
to prove disastrous, and
knew the Bill-Collectors
to be a bad lot, requiring
to be kept under strict
control. The assessment
for the year, of all but the
land tax, was completed
by me and collection was
on fair progress when I
left.

13. In November 1895 I was
posted to work as Chairman
of the Trichinopoly Municipality.
I knew that I would
have to face considerable
opposition in reforming
and managing an institution
which was rotten
owing to years of misrule
and jobbery. The now official
(elected) Chairman and
the elected Councillors
had worked on a system
of "give and take" and
the Municipality had
become almost the private
property of the Combination.
It

It formed the resource
for providing for the needy
and useless relations and
hangers on of the Councilors.
The nominated Councilors
held aloof and seldom
attended any meeting.
The Chairman (Mr. S. J. Danga-
Sami Iyer B.A. B.L.) was an
intelligent and able man.
His organization was success-
ful, because of its almost
impartial distribution of
power among the elected
Councilors who supported
him through thick and thin.
Government had sanctioned
only 8 wards. He had 16

8
elected Councilors to pro-
vide. He therefore subdivided
seven of them into two sections
each, added the market, and
was able to bestow 16 charges
on his sixteen followers.
Each charge formed an
imperium in imperio,
with powers of raising
and levying assessment,
allowing or disallowing
pau dals, noticing or not
noticing encroachments.
No man dare complain as
there was no body to hear
appeals. The scandal con-
tinued a long while and
grew

one of the powers of a
Divisional Officer. It was
not granted. How hard
and strenuously I worked,
in spite of the heavy odds
against me, how much of
open insult and abuse I
had to bear, are known to
the following gentlemen.

J. Andrew Esquire (Collector
of Trichinopoly)

Reverend W. Dodson M. A.
(Principal, S. P. G. College
now Secretary to S. P. G.
Mission in England).

Reverend J. Swell S. J.
(Principal St. Joseph's
College).

H. J. Le Messurier Esquire

(Assistant agent and manager
South Indian Railway)

H. A. Minchin C. E. (Assistant
Sanitary Engineer)

D. R. Allen Esquire (Executive
Engineer)

M. R. J. V. Anasami Mudaliar
Esq. (Assistant auditor
South Indian Railway)

I was in constant and
almost daily communication
with the Collector (Mr. Andrew).
He knew every step I took
and advised me from time
to time. He drove out fre-
quently with me and looked
at things for himself. I am

certain

Certain, if he had had
to remark on the adminis-
tration report he would
have put matters so as to
have given government
a true idea of the task I
had performed, and
got me a good word from
government, instead of the
severe censure conveyed
in the G. O. under reference.
But for his kind and con-
sistent support and the
Co-operation of the gentle-
men named above (who
worked in the wards, in
place of the elected Councillors
whom I had turned out), I am
sure I should have come

to grief within a month
of my taking charge
15. As a result from a Comparison
of Statistics, I submit
the best way of testing
a Chairman's Capacity, is
to note the feeling prevalent
among those living directly
within the influence of
his work and competence
to form and express an
honest opinion by reason
of their knowledge of hy-
giene and sanitation, or
of experience of other Munici-
palities, ^{or of the same Municipality} under the different
conditions. I am certain
of the good opinion of all
such

Such man. Surgeon Major
Mallins (Deputy Sanitary
Commissioner) who had
condemned the Sanitation
of the Municipality in very
severe terms a few months
before I joined, inspected
it again, only four months
after I took charge. He
recorded his opinion of
the improvements that
had already been effected;
and that may be referred
to.

16. If what I have already
stated does not serve to
dispel the doubts which
Government has been

pleased to entertain of
my administrative ca-
pacity, I would only refer
to the fact that I have
put in 20 years' service,
in the course of which, my
work has met with con-
mendation from, among
others, the following gentle-
men, several of whom are
still in service and can
speak from personal
knowledge.

Honourable S. H. W. Bliss

R. C. I. C.

Honourable C. S. Croft I. C. S.

Honourable J. Shorrocks I. C. S.

Honourable

Honourable W. Willock J. C. S.
C. A. Galton Esquire (Retired)
G. Gibson Esquire (Retired)
W. S. Meyer Esquire J. C. S.
H. Bradley Esquire J. C. S.
C. H. Mounsey Esquire J. C. S.

I have the honor to be

Sir

Your most obedient Servant.

Mughanish
Deputy Collector.

26 Nov 1878

N^o 2
Hargreaves 1898

From
M. R. Lyp.

P. S. Singara Klu Pillai
avergal
Deputy Collector
General Duties
Namakkal

To
The Collector of
Trichinopoly

Through The Collector of
Salem

Dated 31st December 1897
Despatched 1st January 1898

No 1
Camp.

Recd: 1.

Submitting explanation
called for by Government
as to the defects in the
administration of the
Trichinopoly Municipality
during 1896-97.

Despatch 1-1-98

Forwarded

(H. M. M. M.)

1.1.98
His No 10 of 98
Forwarded to the Secretary

to the Government (d. M.)

I cannot well make any
remarks on this letter, as

I know nothing personally
of the matters to which the
Collector alludes. From

what I have heard, however,

I may say that the Municipality
+ its office were rotten

to the core when the Dy

Collector took over charge

of it. A. H. Shipley

3-1-98

When given for copying 12/11/98
When copied 12/11/98
When examined 13/11/98
When signed 13/11/98

READ AGAIN G.O., No. 189, DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

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