

2-7-03 ✓

No 2652 wa/11. Oct/86

Communicated to
the S. & V circle, the
Cousg. Archd. to Gov't
& the Exr. P. W. Accts,
for information and
guidance.

(sd) J. C. H.

Govt. of (1886) Madras.

FINANCIAL.

Issued

Recd.

Encl.

G.O., 28th September 1886, No. 979 M.

No 2652 wa/11. Oct/86

SEPTEMBER.

Buildings.

Communicating to the President, Municipal Commission, Madras, for information and guidance, letters from the Accountant-General reporting the manner of accepting the assessment and payment of municipal taxes on military and civil —.

S. & V circle
C. A. to Gov't
Exr. P. W. Accts

W. H.

2-7-03 ✓
28TH SEPTEMBER 1886, No. 979 M., FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From J. A. JONES, Esq., Acting President, Municipal Commission, to the Chief Secretary to Government, dated Madras, 20th April 1886, R. No. 147.

I have the honor respectfully to bring to the notice of Government the difficulty the municipality experiences in realizing its taxes on Government property, and beg that Government may be pleased to devise some plan by which such difficulty can be minimized as far as possible.

2. By G.O., No. 618, in the Financial Department, dated 3rd May 1872, the Collector of Madras was charged with the duty of representing Government in the matter of assessment of all Government property, and that official accordingly continued to do so and paid the taxes from time to time upon particulars and receipts furnished by this office up to the year 1883, inclusive.

3. This arrangement was disturbed in the latter part of 1883 by a circular issued by the Accountant-General, under date the 14th September 1883, No. 42, by virtue whereof, this office was called upon by the Collector of Madras to submit its bills for taxes on military buildings for payment to the Executive Engineer, those on other buildings being continued to be presented to the Collector of Madras.

4. Again, in October 1885, under instructions from the Accountant-General, the Collector of Madras requested this office to arrange for presenting its bills on buildings occupied by the Military and the Public Works Departments, to those departments, respectively. With reference to this request, the Collector of Madras was asked on the 15th of the same month to furnish, for the guidance of this office, separate lists of buildings occupied by those departments, with information as to the various officials to whom it was intended that bills for them should be submitted.

5. After some further correspondence, the Collector of Madras, on the 28th of January 1886, furnished this office with seven several lists of property, and, apparently under the Accountant-General's further instructions, suggested that bills should be forwarded to the several heads of offices occupying the buildings to which they related; but omitted to name the officials to whom application should be made. For this information, we wrote to the Collector of Madras on the 5th of February, and sent a reminder on the 19th ultimo, and are still without it.

6. In the absence of such information, this office addressed the several heads of departments on the 24th ultimo, with lists of such property as was believed to be in their respective occupation or charge, with a view to facilitate collection of the arrears due, and the result is as shown below:—

6-a. The Under Secretary to Government, in the Public Works Department, has informed me I should communicate with the General Superintendent, Public Works Workshops, the Executive Engineer, Presidency Division, and the Consulting Architect;

6-b. The Commissary-General has suggested an application to the Public Works Department, referring to P. G., Military Department, No. 1682, of 16th March 1886;

6-c. The Consulting Architect to Government has, with reference to G.O., in the Public Works Department, No. 2147 W., of the 15th September 1885, referred me to the Executive Engineer, Presidency Division;

19/10

6-d. The Commissioner of Police has asked me for copies of the Accountant-General's and Collector of Madras' instructions under which I apply to him, as he had had no intimation on the subject;

6-e. The Executive Engineer of the Buckingham Canal Division has called for information on various points connected with assessment;

6-f. The Director of Public Instruction has advised me to address the Public Works Department;

6-g. The Registrar of the High Court has applied to the Accountant-General for instructions; and

6-h. The General Superintendent of the Public Works Workshops has told me that the Executive Engineer of the Presidency Division would pay; and I have not yet received replies from the other officials written to, the only payments I have succeeded in receiving being an aggregate of Rs. 486 from the Superintendent of Stamps and the Lord Bishop of Madras, against a sum of nearly Rs. 40,000 outstanding, partly for arrears which fell due on the 15th of April 1885, but mostly for taxes payable on the 15th of October 1885.

7. The assessment of the whole of the rateable property of Government underwent a thorough revision, and, after a somewhat lengthy correspondence, was, long since, finally settled for the year 1885-86 under the scrutiny of the Collector of Madras, the Executive Engineer and the Civil Architect.

8. The municipality has now heavy claims to meet on account of debenture loans and interest on the original water-works loan, so that I am now compelled to beg that Government may be pleased to direct the payment of the arrears at an early date, and to formulate some definite course by which we may realize the Government dues hereafter at due dates and with less friction than we have hitherto experienced.

No. 255.

Referred to the Accountant-General for early remarks.

(By Order.)

(Signed) E. S. LAFFAN,
Acting Under Secretary.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 13th May 1886, No. 1396.

Presidency Audit Department.

With reference to Mr. Under Secretary Laffan's endorsement, No. 255, dated the 6th May 1886, on letter from the President, Municipal Commission, No. 147, dated 20th April 1886, I have the honor to state that, under G.O., Financial, No. 618, dated 3rd May 1872, the Collector of Madras was empowered to draw money to pay the taxes on all Government buildings in the presidency town, and that officer accordingly used to send bills to this office supported by the receipt of the municipality.

2. Under the orders of the Government of India, Financial Department, No. 2333, dated 28th July 1883, taxes on all military buildings became payable by the Public Works Department, and instructions to that effect were accordingly issued in this office circular, No. VII, dated 6th September 1883, and memorandum, No. 42, dated 14th idem.

3. Again, in Government of India Financial Resolution, No. 1980, dated 16th July 1885, it was ruled that taxes on a Government building were to be paid by, and debited to, the department occupying it, so that those on Military and Public Works buildings became payable by these respective departments. Instructions to this effect were issued in this office circular, No. XII, dated 14th August 1885.

4. In his letter, dated 19th January 1886, the Collector of Madras enquired, with reference to the last-quoted circular, whether the bills for assessment on civil

buildings should continue to be presented by him as hitherto, or whether the President should prefer his claim to the heads of the several offices at the presidency; and he was informed that the latter course should be followed, as the Government of India Resolution of 16th July 1885 directed that the taxes should be paid by the department occupying the building.

5. When I became aware, on receipt of the reference under reply, that the President had been unable, up to 20th April 1886, to obtain payment of the taxes due, owing to the Collector of Madras not having complied fully with his request for lists of the several buildings and of the various officers to whom application should be made on account of the taxes in question, I instructed the Collector of Madras, if he had not already furnished all the information required by the President, to submit to this office at once a single bill on account of the taxes on all civil buildings, and to arrange with the President for the submission by him of single similar bills on account of taxes due for Public Works and Military buildings to the Examiner of Public Works Accounts and the Pay Examiner, respectively.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 15th May 1886, No. 1434.

Presidency Audit Department.

In continuation of my letter, No. 1396, dated 13th May 1886, I have the honor to forward copy of letter, No. 1758, of 12th May 1886, received from the Collector of Madras, in reply to my communication to him on the subject of the payment of the municipal taxes.

ENCLOSURE.

From the Honorable R. W. BARLOW, Collector of Madras, to the Accountant-General, dated Madras, 12th May 1886, No. 1758.

With reference to your letter of yesterday, No. 1350, I have the honor to inform you that the lists, as received from the Department of Public Works, were forwarded by me to the President, forthwith on their receipt, as far back as the 28th January last.

2. The President, in reply, wrote, under date the 5th February 1886, requesting "you will do me the favor of noting in the seven lists received with your letter, No. 221, of the 28th ultimo, and herewith returned, the officials to whom the bills in respect of the several premises therein described should be submitted for payment." This information is not available, or readily obtainable, but the Deputy Collector was at once desired to furnish it. He wrote on the 13th ultimo pointing out the difficulty in finding out the names of the heads of offices, and he was forthwith instructed by me to give only the official designation (not names) of the officers occupying each building, and there the matter now stands.

3. An urgent reminder has been sent to the Deputy Collector this day. Meantime, as desired by you, I have requested the President to forward a single bill for the taxes due on all civil buildings, and immediately on its receipt I will transmit it for payment.

4. The delay in disbursing this money has arisen from the difficulty experienced in giving effect to the provisions of your circular, and not from any unnecessary delay on the part of this office; and as the matter seems to have been reported to Government, I request that this may be properly represented.

5. But for my anxiety to assist the President, who now makes this complaint, this office might very fairly have left him to find out for himself the heads of offices occupying each building, and it should further be remembered that this office has nothing whatever to do with the transmission of the bills, or the payment of the taxes on buildings other than those occupied by it.

No. 356.

OFFICIAL MEMORANDUM.

With reference to his letter, dated 13th May 1886, No. 1396, the Accountant-General is requested to state, in communication with the Examiner of Public Works

Accounts and the Pay Examiner, whether the special arrangements made by him for the current year might not be continued in future.

(True Extract.)

FORT ST. GEORGE,
7th June 1886.

(Signed) E. F. WEBSTER,
Chief Secretary.

To the Accountant-General.

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 31st August 1886, No. 2445.

Treasury Account Department.

With reference to official memorandum from the Financial Department, No. 356, dated the 7th June 1886, I have the honor to report as follows.

2. The Pay Examiner informs me that municipal taxes on military buildings are charged to the grant for Military works, and the Examiner of Public Works Accounts states that, as far as Military and Public Works buildings are concerned, the Executive Engineer, Presidency Division (for all except a few buildings in charge of the Consulting Architect), has to accept the assessment and pay the tax, and advises that the municipality should send the bills for assessment on these buildings to that officer direct. I presume the Consulting Architect can be similarly dealt with.

3. As regards the tax on civil buildings, the terms of the Government of India Financial Resolution of 16th July 1885 will be complied with, for the municipality have agreed to present to the head of each office a separate bill for the assessment due after obtaining, on the first bill for each year, an encasement from the Executive Engineer, Presidency, that the valuation has been accepted.

3. For those buildings which are not occupied by any particular department, similar bills should be presented by the Municipal President to the Collector of Madras, who will present to this office, for payment, a contingent bill duly supported by the bills of the municipality.

ORDER—dated 28th September 1886, No. 979 M., Financial.

The Accountant-General's letters read above will be communicated to the President, Municipal Commission, Madras, for information and guidance.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the President, Municipal Commission, Madras.
" Public Works Department.
" Military Department.
" Revenue do.
" Accountant-General.

Exd. A. Raitt.

17.
18
39.
10
32
15
No 2652 W a/n. Oct/86

Communicated to
the S.E.V circle, the
Cousg. Archt. to Govt,
& the Exr. P.W. Accts,
for information &
guidance.

(sd) J. C. N

Govt. of (1886) Madras.
FINANCIAL.

Issued

Recd.

Encl.

G.O., 28th September 1886, No. 979 M.

No 2652 W a/n. Oct/86

SEPTEMBER.

Buildings.

Communicating to the President, Municipal
Commission, Madras, for information and guid-
ance, letters from the Accountant-General report-
ing the manner of accepting the assessment and
payment of municipal taxes on military and
civil —.

S.E.V circle
C.A. to Govt
Exr. P.W. Accts.

With order

Financial Department.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

Letter from the Acting President Municipal
Commission, Madras, dated 2nd October 1886
No 494 P.W.:-

In acknowledging receipt of G. O.
No 2343 W dated 16th September 1886, I have the
honour to report my inability to utilize the
building in question as it is not required by
the Public Works Department of which I am
now in charge, and the water works near
of the Division in which the building is
situated is already provided with accommodation
for his office & stores.

2. Under these circumstances, it seems
waste of money for the Madras Municipal
Commissioners, to undertake the maintenance
of the premises, which might now be sold
in accordance with G. O. dated 16th August 1886
No 713, Revenue.

Order thereon dated 7th October 1886 No. 1022 Re. Pies
communicated to the Public Works
Department.

(True Extract)

John Hoffmann

Under Secretary.

To
The Public Works Department.

20/11/08

2659 W a/12th October/86

[6]

Gobt. of (188) Madras.

To

The Public Works Department



Recd: 9.10.86

Proceedings, dated 7th October 1886.
No. 1022 M/mis/.

No. 2659 W a/12th October/86

Communicated to
the Public Works Department
letter from the President Mumb
Commission Madras reporting
that the old Lammah house
on Oycrofts Road is not
required by the Municipality

Don

521 W a/26.2.86.

1079 C a/16.3.86

1293 C a/31.3.86

1466 W a/10.6.86.

2343 W a/16.9.86

S.E.V. circles

S.S.V. circle

Exr. P.W. Dept.

Recd 12-10-86

11/10/86

SUPERINTENDING ENGINEER'S OFFICE, 3rd CIRCLE,

No. 954. T.J

Trichinopoly 5th October 1886.

Depo. 5th

From

J. W. Martin Esq

Offr Superintending Engineer, 3rd Circle,

To

The Chief Engineer
S. H. D.

Res.

enclos.

In forwarding the
accompanying Memorial addressed
by me to the Secretary of State
for India in Council, I have
the honor to request, respectfully,
that His Excellency the Governor
in Council will be pleased to
transmit it to the Secretary of
State.

I have the honor to be,

Yours most obedt Servt

J. W. Martin
Offr Suptg Engineer
3rd Circle

P. W. D. ^{6th} Circle.

From

The Superintending Engineer,

^{6th} Circle.

To

The Chief Engineer

P. W. D.

No.

954 T.S.

Dated

5th

Received

October 1886.

Enclosures. 1.

No. 2657 W a 11th October/86
2658
Towards a memo.

rial addressed by
him to the Secretary
of State for India
in Council and re-
quests that it may
be transmitted to
the Secretary of
State.

No. 2657 W a 11th Oct/86.

Ordered to be
forwarded to the
Post of India for
transmission to the
R. H. the Secy of State
for India.

1 Enc. 11/10/86

(Off. No. 2658 W a 11th Oct/86)

Forwarded

Jan 8/10/86

1 of 2 of S. P. D.
with the memo in orig.
with the memo in orig.
despd 11-10-86

10/10/86

PUBLIC WORKS DEPARTMENT.

No. 2655 W a 11th Oct/86

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following

From the Examiner P. W.
Accounts, forwarding blank
list of officers proceeded to
England with Last Pay
Certificates for the quarter
ended 30th September 1886,

H. E. No. 103 W a 5th October 1886.

Ordered to be for-
warded to the Home
Government.

H. E. No. 2656 W a 11th Oct/86

To

The Under Secy of State
for India
India office
London.

Sir

I am directed to
report that, during the
quarter ended 30th Sept 1886,
no officers whose absence
allowances are not
wholly chargeable to

Indian Revenues proceeded
to England with — Lach
Pay Certificates from
the Examiner P.W. Accounts.

2. A blank statement
is accordingly annexed.

See
11/10/86

13/10

No 2655
2656 W of 11 Octr/86

[Lib.
6
1,000—19-10-99.]

GENERAL RECORD DEPARTMENT.

REQUISITION FOR BOOKS, REGISTERS, OR OTHER VOLUMES.

Name of book &c _____

Why required _____

Signature _____

Designation _____

Date _____

28TH SEPTEMBER 1886, No. 979 M., FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From J. A. JONES, Esq., Acting President, Municipal Commission, to the Chief Secretary to Government, dated Madras, 20th April 1886, R. No. 147.

I have the honor respectfully to bring to the notice of Government the difficulty the municipality experiences in realizing its taxes on Government property, and beg that Government may be pleased to devise some plan by which such difficulty can be minimized as far as possible.

2. By G.O., No. 618, in the Financial Department, dated 3rd May 1872, the Collector of Madras was charged with the duty of representing Government in the matter of assessment of all Government property, and that official accordingly continued to do so and paid the taxes from time to time upon particulars and receipts furnished by this office up to the year 1883, inclusive.

3. This arrangement was disturbed in the latter part of 1883 by a circular issued by the Accountant-General, under date the 14th September 1883, No. 42, by virtue whereof, this office was called upon by the Collector of Madras to submit its bills for taxes on military buildings for payment to the Executive Engineer, those on other buildings being continued to be presented to the Collector of Madras.

4. Again, in October 1885, under instructions from the Accountant-General, the Collector of Madras requested this office to arrange for presenting its bills on buildings occupied by the Military and the Public Works Departments, to those departments, respectively. With reference to this request, the Collector of Madras was asked on the 15th of the same month to furnish, for the guidance of this office, separate lists of buildings occupied by those departments, with information as to the various officials to whom it was intended that bills for them should be submitted.

5. After some further correspondence, the Collector of Madras, on the 28th of January 1886, furnished this office with seven several lists of property, and, apparently under the Accountant-General's further instructions, suggested that bills should be forwarded to the several heads of offices occupying the buildings to which they related; but omitted to name the officials to whom application should be made. For this information, we wrote to the Collector of Madras on the 5th of February, and sent a reminder on the 19th ultimo, and are still without it.

6. In the absence of such information, this office addressed the several heads of departments on the 24th ultimo, with lists of such property as was believed to be in their respective occupation or charge, with a view to facilitate collection of the arrears due, and the result is as shown below:—

6-a. The Under Secretary to Government, in the Public Works Department, has informed me I should communicate with the General Superintendent, Public Works Workshops, the Executive Engineer, Presidency Division, and the Consulting Architect;

6-b. The Commissary-General has suggested an application to the Public Works Department, referring to P. G., Military Department, No. 1682, of 16th March 1886;

6-c. The Consulting Architect to Government has, with reference to G.O., in the Public Works Department, No. 2147 W., of the 15th September 1885, referred me to the Executive Engineer, Presidency Division;

6-d. The Commissioner of Police has asked me for copies of the Accountant-General's and Collector of Madras' instructions under which I apply to him, as he had had no intimation on the subject;

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6-f. The Director of Public Instruction has advised me to address the Public Works Department;

6-g. The Registrar of the High Court has applied to the Accountant-General for instructions; and

6-h. The General Superintendent of the Public Works Workshops has told me that the Executive Engineer of the Presidency Division would pay; and I have not yet received replies from the other officials written to, the only payments I have succeeded in receiving being an aggregate of Rs. 486 from the Superintendent of Stamps and the Lord Bishop of Madras, against a sum of nearly Rs. 40,000 outstanding, partly for arrears which fell due on the 15th of April 1885, but mostly for taxes payable on the 15th of October 1885.

7. The assessment of the whole of the rateable property of Government underwent a thorough revision, and, after a somewhat lengthy correspondence, was, long since, finally settled for the year 1885-86 under the scrutiny of the Collector of Madras, the Executive Engineer and the Civil Architect.

8. The municipality has now heavy claims to meet on account of debenture loans and interest on the original water-works loan, so that I am now compelled to beg that Government may be pleased to direct the payment of the arrears at an early date, and to formulate some definite course by which we may realize the Government dues hereafter at due dates and with less friction than we have hitherto experienced.

No. 255.

Referred to the Accountant-General for early remarks.

(By Order.)

(Signed) E. S. LAFFAN,
Acting Under Secretary.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 13th May 1886, No. 1396.

Presidency Audit Department.

With reference to Mr. Under Secretary Laffan's endorsement, No. 255, dated the 6th May 1886, on letter from the President, Municipal Commission, No. 147, dated 20th April 1886, I have the honor to state that, under G.O., Financial, No. 618, dated 3rd May 1872, the Collector of Madras was empowered to draw money to pay the taxes on all Government buildings in the presidency town, and that officer accordingly used to send bills to this office supported by the receipt of the municipality.

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3. Again, in Government of India Financial Resolution, No. 1980, dated 16th July 1885, it was ruled that taxes on a Government building were to be paid by, and debited to, the department occupying it, so that those on Military and Public Works buildings became payable by these respective departments. Instructions to this effect were issued in this office circular, No. XII, dated 14th August 1885.

4. In his letter, dated 19th January 1886, the Collector of Madras enquired, with reference to the last-quoted circular, whether the bills for assessment on civil

buildings should continue to be presented by him as hitherto, or whether the President should prefer his claim to the heads of the several offices at the presidency; and he was informed that the latter course should be followed, as the Government of India Resolution of 16th July 1885 directed that the taxes should be paid by the department occupying the building.

5. When I became aware, on receipt of the reference under reply, that the President had been unable, up to 20th April 1886, to obtain payment of the taxes due, owing to the Collector of Madras not having complied fully with his request for lists of the several buildings and of the various officers to whom application should be made on account of the taxes in question, I instructed the Collector of Madras, if he had not already furnished all the information required by the President, to submit to this office at once a single bill on account of the taxes on all civil buildings, and to arrange with the President for the submission by him of single similar bills on account of taxes due for Public Works and Military buildings to the Examiner of Public Works Accounts and the Pay Examiner, respectively.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 15th May 1886, No. 1434.

Presidency Audit Department.

In continuation of my letter, No. 1396, dated 13th May 1886, I have the honor to forward copy of letter, No. 1758, of 12th May 1886, received from the Collector of Madras, in reply to my communication to him on the subject of the payment of the municipal taxes.

ENCLOSURE.

From the Honorable R. W. BARLOW, Collector of Madras, to the Accountant-General, dated Madras, 12th May 1886, No. 1758.

With reference to your letter of yesterday, No. 1350, I have the honor to inform you that the lists, as received from the Department of Public Works, were forwarded by me to the President, forthwith on their receipt, as far back as the 28th January last.

2. The President, in reply, wrote, under date the 5th February 1886, requesting "you will do me the favor of noting in the seven lists received with your letter, No. 221, of the 28th ultimo, and herewith returned, the officials to whom the bills in respect of the several premises therein described should be submitted for payment." This information is not available, or readily obtainable, but the Deputy Collector was at once desired to furnish it. He wrote on the 13th ultimo pointing out the difficulty in finding out the names of the heads of offices, and he was forthwith instructed by me to give only the official designation (not names) of the officers occupying each building, and there the matter now stands.

3. An urgent reminder has been sent to the Deputy Collector this day. Meantime, as desired by you, I have requested the President to forward a single bill for the taxes due on all civil buildings, and immediately on its receipt I will transmit it for payment.

4. The delay in disbursing this money has arisen from the difficulty experienced in giving effect to the provisions of your circular, and not from any unnecessary delay on the part of this office; and as the matter seems to have been reported to Government, I request that this may be properly represented.

5. But for my anxiety to assist the President, who now makes this complaint, this office might very fairly have left him to find out for himself the heads of offices occupying each building, and it should further be remembered that this office has nothing whatever to do with the transmission of the bills, or the payment of the taxes on buildings other than those occupied by it.

No. 356.

OFFICIAL MEMORANDUM.

With reference to his letter, dated 13th May 1886, No. 1396, the Accountant-General is requested to state, in communication with the Examiner of Public Works

Accounts and the Pay Examiner, whether the special arrangements made by him for the current year might not be continued in future.

(True Extract.)

FORT ST. GEORGE,
7th June 1886.

(Signed) E. F. WEBSTER,
Chief Secretary.

To the Accountant-General.

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 31st August 1886, No. 2445.

Treasury Account Department.

With reference to official memorandum from the Financial Department, No. 356, dated the 7th June 1886, I have the honor to report as follows.

2. The Pay Examiner informs me that municipal taxes on military buildings are charged to the grant for Military works, and the Examiner of Public Works Accounts states that, as far as Military and Public Works buildings are concerned, the Executive Engineer, Presidency Division (for all except a few buildings in charge of the Consulting Architect), has to accept the assessment and pay the tax, and advises that the municipality should send the bills for assessment on these buildings to that officer direct. I presume the Consulting Architect can be similarly dealt with.

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3. For those buildings which are not occupied by any particular department, similar bills should be presented by the Municipal President to the Collector of Madras, who will present to this office, for payment, a contingent bill duly supported by the bills of the municipality.

ORDER—dated 28th September 1886, No. 979 M., Financial.

The Accountant-General's letters read above will be communicated to the President, Municipal Commission, Madras, for information and guidance.

(True Extract.)

Edward Webster
for Chief Secretary.

To the President, Municipal Commission, Madras.
,, Public Works Department.
,, Military Department.
,, Revenue do.
,, Accountant-General.

Exd. A. Raitt.

No. 2652 W. of 11. 9. 86

Gob. of (1886) Madras.
FINANCIAL.

B
Communicated
to the S. E. V circle,
the Consig. Architect
to Govt & the Exr.
P. W. Accts for
information and
guidance.

Issued

Recd. 6. 10. 86

Encl.

G.O., 28th September 1886, No. 979 M.

No. 2652 W. of 11. 9. 86

SEPTEMBER.

See
8/10/86

- No. 2147 W. of 15. 9. 86.
- " 1522 W. of 16. 6. 86.
- " 777 W. of 9. 4. 86.
- " 2563 W. of 2. 11. 85.
- " 2685 W. of 11. 11. 85.

S. E. V circle ✓
with 150

C. A. to Govt
C. A. to Govt
Exr. P. W. Accts.

Buildings.

Communicating to the President, Municipal Commission, Madras, for information and guidance, letters from the Accountant-General reporting the manner of accepting the assessment and payment of municipal taxes on military and civil —.

2 copies to Govt

See
14/10. 11/10/86

With order

28TH SEPTEMBER 1886, No. 979 M., FINANCIAL.

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

READ—the following papers:—

From J. A. JONES, Esq., Acting President, Municipal Commission, to the Chief Secretary to Government, dated Madras, 20th April 1886, R. No. 147.

I have the honor respectfully to bring to the notice of Government the difficulty the municipality experiences in realizing its taxes on Government property, and beg that Government may be pleased to devise some plan by which such difficulty can be minimized as far as possible.

2. By G.O., No. 618, in the Financial Department, dated 3rd May 1872, the Collector of Madras was charged with the duty of representing Government in the matter of assessment of all Government property, and that official accordingly continued to do so and paid the taxes from time to time upon particulars and receipts furnished by this office up to the year 1883, inclusive.

3. This arrangement was disturbed in the latter part of 1883 by a circular issued by the Accountant-General, under date the 14th September 1883, No. 42, by virtue whereof, this office was called upon by the Collector of Madras to submit its bills for taxes on military buildings for payment to the Executive Engineer, those on other buildings being continued to be presented to the Collector of Madras.

4. Again, in October 1885, under instructions from the Accountant-General, the Collector of Madras requested this office to arrange for presenting its bills on buildings occupied by the Military and the Public Works Departments, to those departments, respectively. With reference to this request, the Collector of Madras was asked on the 15th of the same month to furnish, for the guidance of this office, separate lists of buildings occupied by those departments, with information as to the various officials to whom it was intended that bills for them should be submitted.

5. After some further correspondence, the Collector of Madras, on the 28th of January 1886, furnished this office with seven several lists of property, and, apparently under the Accountant-General's further instructions, suggested that bills should be forwarded to the several heads of offices occupying the buildings to which they related; but omitted to name the officials to whom application should be made. For this information, we wrote to the Collector of Madras on the 5th of February, and sent a reminder on the 19th ultimo, and are still without it.

6. In the absence of such information, this office addressed the several heads of departments on the 24th ultimo, with lists of such property as was believed to be in their respective occupation or charge, with a view to facilitate collection of the arrears due, and the result is as shown below:—

6-a. The Under Secretary to Government, in the Public Works Department, has informed me I should communicate with the General Superintendent, Public Works Workshops, the Executive Engineer, Presidency Division, and the Consulting Architect;

6-b. The Commissary-General has suggested an application to the Public Works Department, referring to P. G., Military Department, No. 1682, of 16th March 1886;

6-c. The Consulting Architect to Government has, with reference to G.O., in the Public Works Department, No. 2147 W., of the 15th September 1885, referred me to the Executive Engineer, Presidency Division;

6-d. The Commissioner of Police has asked me for copies of the Accountant-General's and Collector of Madras' instructions under which I apply to him, as he had had no intimation on the subject;

6-e. The Executive Engineer of the Buckingham Canal Division has called for information on various points connected with assessment;

6-f. The Director of Public Instruction has advised me to address the Public Works Department;

6-g. The Registrar of the High Court has applied to the Accountant-General for instructions; and

6-h. The General Superintendent of the Public Works Workshops has told me that the Executive Engineer of the Presidency Division would pay; and I have not yet received replies from the other officials written to, the only payments I have succeeded in receiving being an aggregate of Rs. 486 from the Superintendent of Stamps and the Lord Bishop of Madras, against a sum of nearly Rs. 40,000 outstanding, partly for arrears which fell due on the 15th of April 1885, but mostly for taxes payable on the 15th of October 1885.

7. The assessment of the whole of the rateable property of Government underwent a thorough revision, and, after a somewhat lengthy correspondence, was, long since, finally settled for the year 1885-86 under the scrutiny of the Collector of Madras, the Executive Engineer and the Civil Architect.

8. The municipality has now heavy claims to meet on account of debenture loans and interest on the original water-works loan, so that I am now compelled to beg that Government may be pleased to direct the payment of the arrears at an early date, and to formulate some definite course by which we may realize the Government dues hereafter at due dates and with less friction than we have hitherto experienced.

No. 255.

Referred to the Accountant-General for early remarks.

(By Order.)

(Signed) E. S. LAFFAN,
Acting Under Secretary.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 13th May 1886, No. 1396.

Presidency Audit Department.

With reference to Mr. Under Secretary Laffan's endorsement, No. 255, dated the 6th May 1886, on letter from the President, Municipal Commission, No. 147, dated 20th April 1886, I have the honor to state that, under G.O., Financial, No. 618, dated 3rd May 1872, the Collector of Madras was empowered to draw money to pay the taxes on all Government buildings in the presidency town, and that officer accordingly used to send bills to this office supported by the receipt of the municipality.

2. Under the orders of the Government of India, Financial Department, No. 2333, dated 28th July 1883, taxes on all military buildings became payable by the Public Works Department, and instructions to that effect were accordingly issued in this office circular, No. VII, dated 6th September 1883, and memorandum, No. 42, dated 14th idem.

3. Again, in Government of India Financial Resolution, No. 1980, dated 16th July 1885, it was ruled that taxes on a Government building were to be paid by, and debited to, the department occupying it, so that those on Military and Public Works buildings became payable by these respective departments. Instructions to this effect were issued in this office circular, No. XII, dated 14th August 1885.

4. In his letter, dated 19th January 1886, the Collector of Madras enquired, with reference to the last-quoted circular, whether the bills for assessment on civil

buildings should continue to be presented by him as hitherto, or whether the President should prefer his claim to the heads of the several offices at the presidency; and he was informed that the latter course should be followed, as the Government of India Resolution of 16th July 1885 directed that the taxes should be paid by the department occupying the building.

5. When I became aware, on receipt of the reference under reply, that the President had been unable, up to 20th April 1886, to obtain payment of the taxes due, owing to the Collector of Madras not having complied fully with his request for lists of the several buildings and of the various officers to whom application should be made on account of the taxes in question, I instructed the Collector of Madras, if he had not already furnished all the information required by the President, to submit to this office at once a single bill on account of the taxes on all civil buildings, and to arrange with the President for the submission by him of single similar bills on account of taxes due for Public Works and Military buildings to the Examiner of Public Works Accounts and the Pay Examiner, respectively.

From W. DONALD, Esq., Officiating Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 15th May 1886, No. 1434.

Presidency Audit Department.

In continuation of my letter, No. 1396, dated 13th May 1886, I have the honor to forward copy of letter, No. 1758, of 12th May 1886, received from the Collector of Madras, in reply to my communication to him on the subject of the payment of the municipal taxes.

ENCLOSURE.

From the Honorable R. W. BARLOW, Collector of Madras, to the Accountant-General, dated Madras, 12th May 1886, No. 1758.

With reference to your letter of yesterday, No. 1350, I have the honor to inform you that the lists, as received from the Department of Public Works, were forwarded by me to the President, forthwith on their receipt, as far back as the 28th January last.

2. The President, in reply, wrote, under date the 5th February 1886, requesting "you will do me the favor of noting in the seven lists received with your letter, No. 221, of the 28th ultimo, and herewith returned, the officials to whom the bills in respect of the several premises therein described should be submitted for payment." This information is not available, or readily obtainable, but the Deputy Collector was at once desired to furnish it. He wrote on the 13th ultimo pointing out the difficulty in finding out the names of the heads of offices, and he was forthwith instructed by me to give only the official designation (not names) of the officers occupying each building, and there the matter now stands.

3. An urgent reminder has been sent to the Deputy Collector this day. Meantime, as desired by you, I have requested the President to forward a single bill for the taxes due on all civil buildings, and immediately on its receipt I will transmit it for payment.

4. The delay in disbursing this money has arisen from the difficulty experienced in giving effect to the provisions of your circular, and not from any unnecessary delay on the part of this office; and as the matter seems to have been reported to Government, I request that this may be properly represented.

5. But for my anxiety to assist the President, who now makes "this complaint, this office might very fairly have left him to find out for himself the heads of offices occupying each building, and it should further be remembered that this office has nothing whatever to do with the transmission of the bills, or the payment of the taxes on buildings other than those occupied by it.

No. 356.

OFFICIAL MEMORANDUM.

With reference to his letter, dated 13th May 1886, No. 1396, the Accountant-General is requested to state, in communication with the Examiner of Public Works

Accounts and the Pay Examiner, whether the special arrangements made by him for the current year might not be continued in future.

(True Extract.)

FORT ST. GEORGE,
7th June 1886.

(Signed) E. F. WEBSTER,
Chief Secretary.

To the Accountant-General.

From H. F. CLOGSTOUN, Esq., Accountant-General, to the Chief Secretary to Government, dated Fort St. George, 31st August 1886, No. 2445.

Treasury Account Department.

With reference to official memorandum from the Financial Department, No. 356, dated the 7th June 1886, I have the honor to report as follows.

2. The Pay Examiner informs me that municipal taxes on military buildings are charged to the grant for Military works, and the Examiner of Public Works Accounts states that, as far as Military and Public Works buildings are concerned, the Executive Engineer, Presidency Division (for all except a few buildings in charge of the Consulting Architect), has to accept the assessment and pay the tax, and advises that the municipality should send the bills for assessment on these buildings to that officer direct. I presume the Consulting Architect can be similarly dealt with.

3. As regards the tax on civil buildings, the terms of the Government of India Financial Resolution of 16th July 1885 will be complied with, for the municipality have agreed to present to the head of each office a separate bill for the assessment due after obtaining, on the first bill for each year, an encasement from the Executive Engineer, Presidency, that the valuation has been accepted.

3. For those buildings which are not occupied by any particular department, similar bills should be presented by the Municipal President to the Collector of Madras, who will present to this office, for payment, a contingent bill duly supported by the bills of the municipality.

ORDER—dated 28th September 1886, No. 979 M., Financial.

The Accountant-General's letters read above will be communicated to the President, Municipal Commission, Madras, for information and guidance.

(True Extract.)

E. F. WEBSTER,
Chief Secretary.

To the President, Municipal Commission, Madras.

- „ Public Works Department.
- „ Military Department.
- „ Revenue do.
- „ Accountant-General.

Exd. A. Raitt.