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MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

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Dated 31-12-	1868 19-11

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1-2-36

Proceedings of the Madras Government, Public Department,
31st December 1867.

No. 209. Read the following letter from G. L. MORRIS, Esq., President of the Municipal Commissions in the Tanjore District, to the Chief Secretary to Government, Fort Saint George; dated Vallam, 26th November 1867, No. 922.

As directed in the Proceedings of Government, dated 1st August 1867, No. 939, I have the honor to submit my report on the working of the 'Towns' Improvement Act (X of 1865) in this district, during the six months ending on the 30th April 1867.

2. The above Act was introduced into the five towns marginally noted from the 1st November 1866, but as the Order of Government for doing so was received only on the 12th October previously, and there was thus not sufficient time
- | | |
|--------------|--|
| Negapatam. | |
| Combaconum. | |
| Tanjore. | |
| Munnargoody. | |
| Mayaveram. | |

to arrange before hand for the collections being commenced from the date the Act came into operation, a greater part of the period now under report was spent in making the necessary preliminary arrangements, which fact, added to the novelty of the tax, the general apathy exhibited by many of the Commissioners, the limited information as to the actual resources of the individual residents of the towns, and the want of efficient agency for the first few months, have jointly contributed to show rather small results during the half-year under reference.

3. Accounts of the receipts and charges for each of the above five Municipalities are herewith submitted in the Forms *A*, *B*, and *C*, agreeably to paragraph 4 of the Government Order, dated 11th July 1867, No. 820. They have been examined by Auditors appointed under paragraph 6 of the above Government Order, and have been found quite correct.

4. *Negapatam*.—In the town of Negapatam it will be observed that the house rate yielded the trifling sum of Rupees 133-11-1. This is owing to the fact that the Commissioners had to prepare the lists of houses after their appointment, and in a populous town like Negapatam the work was one of some difficulty. The same cause operated in the collection of the tax on arts and professions. The sum collected under this head is far below that due for the half-year under review. With reference to tolls, it must be mentioned that the amount entered in the enclosed statements represents the collections for three months only, the tolls having been farmed out on the 23rd March 1867, at a monthly rent of Rupees 820. But little has been done in the way of improving the drainage of Negapatam, though a regular conservancy establishment with carts and scavengers, who perambulate the streets daily, has been kept up. The expenditure incurred has consisted chiefly of the wages of the office and of the aforesaid conservancy and scavengering establishments. The sum expended on new works represents the cost of a latrine and temporary toll gates.

5. *Combaconum*.—In the town of Combaconum the collections have been but small in comparison with the sums due under the heads of house tax and license tax, and the expenditure has accordingly been also very limited. The Commissioners explain the cause of this state of things as follows :—

“It may be observed that the expenditure for works of conservancy and for repairing roads has been very small compared with the cost of establishment, &c.

year

This is accounted for by the wish of the Commissioners to get everything into working order before attempting in any large way to carry out the objects designed by the Municipal Act."

"It required considerable time and labor to make the necessary valuations and assessments of houses and lands, and to obtain a list at all complete of persons exercising trades, professions, &c., in so large a town as Combaconum."

"But the Commissioners are of opinion that, by having at the outset done this as thoroughly as possible, they will be able to carry out the objects of the Act more fully than if they had prematurely commenced before they were sufficiently prepared."

"The same remarks will explain why so little had been collected under Sections 37 and 45 of the Act previous to 30th April 1867."

6. *Tanjore*.—In the Municipality of Tanjore more than a half of the expenditure incurred during the period under report was on account of the Police Force, and a little less than a quarter on account of establishment and other miscellaneous items. The sum of Rupees 300, which appears under the head of "new works," was spent in the erection of 10 toll gates, and a further sum of Rupees 1056-11-0 was laid out in repairing two portions of a road within the municipal limits. The Commissioners state that the great drawback in expending money properly on new public works has arisen "from want of competent hands to estimate for, and carry out, the work which is incident in all newly constituted Departments. The "services of an efficient Overseer have since been secured, and it is hoped that a "greater and fairer amount of work will be turned out during the current year." They then add "that as a set-off, however, to this limited expenditure on works, "Rupees 2100-0-2, or less than one-sixth of the net expenditure, have been spent in "improving the sanitary state of the town." Under the head of receipts, the Government will observe that there is one item, viz., No. 6, for Rupees 2350-0-10, which is a little less than one-eighth of the whole net receipts, and I beg, therefore, to offer an explanation regarding this item. Previous to the introduction of the Municipal Act the conservancy of the town, such as the cleansing of drains and maintenance of a scavenger establishment, was secured by an annual allowance of Rupees 4440 sanctioned by Government on the extinction of the late Paj. This sum* was incorporated with the Government contribution of 25 per cent. towards the Municipal Town of Tanjore, and a sum of Rupees 2400, being the accumulated savings on the passed bills of scavenger establishment under this head, was ordered by Government to be transferred to the Municipality to be expended for municipal purposes. A sum of Rupees 49-15-2 out of this surplus fund had been expended by the Deputy Collector in charge of the Treasury before the final orders regarding the transfer reached him, and the remainder, Rupees 2350-0-10, only was credited to the Municipality.

* G. O., 8th October 1866, No. 1023.

G. O., 6th February 1867, No. 125.

7. *Munnargoody*.—Munnargoody is a much smaller town than either Negapatam, Combaconum, or Tanjore, and only two modes of taxation were adopted in it during the period under report, viz., tolls, and a tax on arts and professions. The leading

members of the Municipality, the Deputy Collector and the District Moonsiff of that place, have taken much interest in the Municipal Act, and the following extract from the Commissioners' report shows that more has been done in this town during the six months under report, in the way of collections, than in the towns previously referred to. It must not be forgotten, however, that the smallness of the town of Munnargoody made the fixing of the license tax more easy than it was in more populous places.

"The Towns' Improvement Act was introduced in this town on the 1st day of November 1866 under orders from Government, dated 8th October 1866, No. 1023, and we began to levy tolls on carriages and carts, &c., entering the municipal limits from that date. The receipts under this head were estimated at Rupees 2340, while we have actually collected Rupees 3544-8-0. This amount has been collected chiefly by Toll Collectors employed by the Commissioners, and partly by persons to whom we found it necessary to rent out the same in consequence of the number of Toll Collectors and Peons originally sanctioned being found insufficient for the purpose. We found no difficulty in collecting these tolls, as it was very seldom that we had recourse to force under Section 52, or to the Police under Section 54.

"A list of persons to be taxed under Section 45 was prepared in the office, and the Commissioners revised almost the whole of the list under Section 47, at Meetings held, while the rest were assessed by Special Commissioners appointed for the purpose. The receipts under this head were estimated at Rupees 2877-8-0, while the actual collections amounted to Rupees 2862-4-0. One thousand eight hundred and six persons were assessed in the manner aforesaid, of whom 440 appealed. The statement in the margin shows the results of the said appeals, the amount collected, and that remaining uncollected at the end of the half-year under report. We felt no difficulty whatever in collecting this tax also: almost the whole of the amount has been realized on simply presenting the bill under Section 72. It was only occasionally that we had recourse to issue the notice of demand, or the warrant of distress, under Section 73. I am glad to be able to report that there was not a single instance in which we were obliged to sell any property for collecting this tax."

Commissioners' Assessment.	Amount remitted.	Balance.	Collected.	Uncollected.
3,266-8-0	388-8-0	2,878	2,173-12-0	404-4-0

"We erected certain temporary sheds at the outset for sheltering the Toll Collectors, at a cost of Rupees 10. We began the construction of the shed for carts and cattle, and Rupees 109-11-6 is the amount actually spent on the work, which has since been completed at a further cost, which will be duly noticed in the next year's report. We have repaired the roads named in the margin at a cost of Rupees 215-12-0. We have made three scavengercarts, and purchased three pairs of bullocks at a cost of Rupees 360*. We have put up sign-boards at the entrance of some of the streets, denoting the names by which those streets are known, at a cost of Rupees 41, and we have purchased office furniture for Rupees 169-9-0.

1 Tirumanjunavidai.
2 Road leading from the Taluq Cutcherry to the Assistant Engineer's Bungalow.

* Partly paid in the current year.

8. *Mayaveram*.—Mayaveram ranks the last amongst the five municipal towns in this district, both as regards importance and the amount of its receipts and dis-

bursements, as shown in the accompanying statements. Regarding the last point, the Vice-President has written as follows:—

“Owing to the limited funds at the disposal of the Commissioners, and the small establishment with which it was at first attempted to work the Act, very little has been done beyond collecting the money necessary to pay the Police and establishment, and hiring a few carts for scavenging purposes. The houses, however, have all been numbered, and the tanks classed and set aside for specified uses.”

Mr. Parker then proceeds to make the following observations, which I forward in extenso, as I think Government will like to peruse them:—

“Perhaps it is right that I should add a few words as to the feeling with which the Commission is regarded. I did not hold this appointment during the half year under report, but I certainly have not found much feeling in favor of the Act. This feeling does not appear entirely of recent growth. Referring to a letter of the Head Assistant Collector dated 9th July 1866, No. 95, I find that, speaking of the very first meeting of the Commissioners, Mr. Burnell writes as follows:—

“Indeed (though it is not for me to enlarge on this point) the Commissioners seemed generally of opinion that Mayaveram was hardly a fit town to be placed under the Act. Except the resident Head Assistant Magistrate and a German Missionary, there is not a single European in the town. It is not at all a prosperous place, and has no staple manufactures. The population consists chiefly of Brahmins of small means. Good houses, which date from times when Mayaveram was much visited as a holy place, are let for fabulously small sums: scarcely a house brings in to its owner more than a Rupee or two per month; and Rupees three and a half appear to be the very highest sum paid, and this only in a single case. The difficulty, therefore, of raising even sufficient for the Police and establishment will be very great.”

“Events seem to have justified Mr. Burnell's prediction, and I am not able to do otherwise than endorse his opinion. The Commissioners have on more than one occasion recorded their dislike to tolls, but if anything more is to be done in future than has been done during the past half-year, I see clearly it will be necessary to resort to this method of taxation.”

“I may perhaps, however, be permitted to suggest a doubt whether this Act is quite so suitable to Mayaveram as to other towns in this district. Take, for example, Combacnum (the other town in my division in which a Commission has been established), and the difference is at once apparent. This latter place is a perfect hot-bed of crime, with a dense population, and daily increasing in extent and numbers. In such a place, a strong Police and sanitary measures are simply a necessity. In Mayaveram, on the other hand, the population, as shown in this year's census, is fast decreasing; the crime in the town is not heavy, nor the town itself a dirty one; new houses are unknown, and it is no longer the place of resort it used to be in former years. Railways and Steamers have done much to deprive it of its traffic, and, altogether, it is a place declining in population and importance. I venture, therefore, to suggest these matters for the future consideration of Government”.

9. There is certainly much truth in many of the above remarks, but I think that, for the present, things had better be left as they are in Mayaveram, since the Municipal Act is now in full operation there, and will continue to be so till the end of April next. I purpose, therefore, fully entering into the points raised by Messrs. Burnell and Parker when submitting my estimates of the probable receipts and charges for Mayaveram for the next official year. I beg to apologize for the delay which has taken place in forwarding this report, but it has been unavoidable on my part in consequence of the many references and re-references which I have had to make to some of the Municipalities on doubtful points.

NEGAPATAM.

A.

Detail of actual expenditure for new works and improvements carried out by the Municipal Commissioners for the town of Negapatam during the half-year ending 30th April 1867.

		Actual expenditure.		Total.	
		RS.	A. P.	RS.	A. P.
I. Works....	Buildings.....	434	3 0	434	3 0
II. Repairs.....		...	...	...	...
III. Conservancy.	Hire of bullocks.....	1,528	5 0		
	Pay of Sweepers.....	212	10 9	1,740	15 9
IV. Police.	The total expenditure for the half year.....	6,035	8 0	6,035	8 0
V. Establishment..	Supervision and management.....	1,627	4 5		
	Miscellaneous charges.....	723	7 8	2,350	12 1

B.

Abstract of charges actually incurred by the Municipal Commissioners for the town of Negapatam during the half-year ending 30th April 1867.

		Actual expenditure.		Total.	
		RS.	A. P.	RS.	A. P.
	New works and improvements.....	434	3 0		
	Conservancy.....	1,740	15 9		
	Police	6,035	8 0		
	Establishment	2,350	12 1	10,561	6 10

Proceedings of the Madras Government, Public Department,
31st December 1867.

NEGAPATAM.—(Continued).

C.

Actual receipts for the half-year ending 30th April 1867.

	Actual collection.			Total.		
	RS.	A.	P.	RS.	A.	P.
Rates on houses and buildings	133	11	1			
Tax on arts, trades, and professions.....	2,801	8	0			
Tolls	3,306	12	6			
Tax on carriages and animals.....	931	0	0			
Registration of carts and vehicles without springs.....	349	8	0			
Fees for licensing slaughter-houses, cart-stands, and offensive trades.....	461	0	0			
Fines and other miscellaneous receipts.....	250	0	0			
				8,233	7	7
Government contribution.....				3,233	14	0
				11,467	5	7

26th November 1867.

(Signed) G. L. MORRIS,
President.

COMBACONUM.

A.

Detail of actual expenditure for new works and improvements carried out by the Municipal Commissioners for the town of Combaconum during the half-year ending 30th April 1867.

		Actual expenditure.			Total.		
		RS.	A.	P.	RS.	A.	P.
I. Works.	Toll houses and sundry works.....	147	8	6	147	8	6
II. Repairs.	Roads.....	146	15	0	146	15	0
III. Conser- vancy.	Cart for removing night soil.....	69	5	7	69	5	7
IV. Police.	The whole amount paid to the Police.....	4,106	3	9	4,106	3	9
V. Establish- ment.	Supervision and management	1,474	7	4			
	Miscellaneous charges, such as office furniture, printing, stationery, saderward, &c	592	8	2			
					2,066	15	6

Proceedings of the Madras Government, Public Department,
31st December 1867.

B.

Abstract of charges under all heads incurred by the Municipal Commissioners for the town of Combaconum during the half-year ending 30th April 1867.

	Actual expenditure.			Total.		
	RS.	A.	P.	RS.	A.	P.
New works and improvements...	147	8	6			
Repairs...	146	15	0			
Conservancy...	69	5	7			
Police...	4,106	3	9			
Establishment...	2,066	15	6	6,537	0	4

C.

Actual receipts for the half-year ending 30th April 1867.

	Actual collection.			Total.		
	RS.	A.	P.	RS.	A.	P.
Rates on houses and buildings...	78	15	0			
Tax on arts, trades, and professions...	3	0	0			
Tolls...	4,503	2	0			
Tax on carriages and animals...	640	8	0			
Registration of carts and vehicles without springs...	280	0	0			
Fees for licensing slaughter-houses and cart-stands...	14	0	0			
Government contribution at 25 per cent...	4,051	0	0	9,570	9	0
Deduct remissions...				615	6	
Net collections...				9,563	9	6

(Signed) G. L. MORRIS,
President.

26th November 1867.

*Proceedings of the Madras Government, Public Department,
31st December 1867.*

TANJORE.

A.

Detail of actual expenditure for new works and improvements carried out by the Municipal Commissioners for the town of Tanjore during the half-year ending 30th April 1867.

		Actual expenditure.			Total.		
		RS.	A.	P.	RS.	A.	P.
I.	<i>Building.</i>						
Works.	Construction of Toll gates and sheds.....	300	0	0	300	0	0
II.							
Repairs.	Roads. North gate and Atumanthai.....	1,046	11	0			
	Repairing a tunnel on the Karunthatangudi road....	10	0	0	1,056	11	0
III.							
Conser- vency.	For making scavenger carts.....	120	0	0			
	Hire of bullocks pairs 25, at 13 Rupees per pair—after deducting stoppages on account of absence, &c.....	1,175	3	11			
	Pay of sweepers.....	804	12	3	2,100	0	2
IV.							
Police.	Total expenditure up to the 30th April 1867.....	6,775	0	0	6,775	0	0
V.							
Establish- ment.	Supervision and management.....	2,128	1	10			
	Office furniture and other miscellaneous charges, such as printing, stationery, saderward, &c.....	881	15	3	3,010	1	1

B.

Abstract of charges under all heads incurred by the Municipal Commissioners for the Town of Tanjore during the half-year ending 30th April 1867.

	Actual expenditure.			Total.		
	RS.	A.	P.	RS.	A.	P.
New works and improvements.....	300	0	0			
Repairs.....	1,056	11	0			
Conservancy.....	2,100	0	2			
Police.....	6,775	0	0			
Establishment.....	3,010	1	1	13,241	12	3

*Proceedings of the Madras Government, Public Department,
31st December 1867.*

TANJORE—(Continued).

C.

Actual receipts during the half-year ending 30th April 1867.

		Actual collection.			Total.		
		RS.	A.	P.	RS.	A.	P.
1	Tax on arts, trades, and professions.....	2,108	12	0			
2	Tolls.....	8,511	8	6			
3	Tax on carriages and animals	1,463	14	0			
4	Registration of carts.....	243	3	6			
5	Fines and other miscellaneous receipts.....	152	14	3			
6	Surplus conservancy fund belonging to the late Raj transferred to the Municipality—vide Government Proceedings, No. 125, dated 6th February 1867.....	2,350	0	10			
	Toll contractor's deposit.....	100	0	0			
	Deposits made with appeal petitions.....	4,898	0	0			
	Refund from Police contingent charges.....	27	5	0			
	Government contribution.....	2,799	0	0			
	Deduct refund of deposits made to appellants on account of decided appeals.....	...	...	...	22,654	10	1
	Net collection.....				2,568	8	0
					20,086	2	1

26th November 1867.

(Signed) G. L. MORRIS,
President.

MUNNARGOODY.

A.

Detail of actual expenditure for new works and improvements carried out by the Municipal Commissioners for the town of Munnargoody during the half-year ending 30th April 1867.

		Actual expenditure.			Total.		
		RS.	A.	P.	RS.	A.	P.
I. Works.	<i>Buildings.</i>						
	Erecting toll bars.....	10	0	0			
	Sheds for carts and cattle	109	11	6	119	11	6
II. Repairs.	Roads.....	215	12	0	215	12	0
III. Conser- vancy.	Maintenance of wells	2	0	0			
	Making scavengering carts.....	160	0	0			
	Bullocks	200	0	0			
	For killing mad dogs	20	0	0			
	Scavengering charges	10	8	0			
	Maintenance of Chetty tank	5	2	0	397	10	0
IV. Police.	Cost of the Police Establishment.....	2,100	9	6	2,100	9	6
V. Establish- ment.	Pay to Establishment	779	2	8			
	Miscellaneous charges, such as office furniture, stationery, saderward, and printing tickets	393	2	7	1,172	5	3

B.

Abstract of charges actually incurred by the Municipal Commissioners for the town of Munnargoody during the half-year ending 30th April 1867.

		Actual expenditure.			Total.		
		RS.	A.	P.	RS.	A.	P.
	New works and improvements	119	11	6			
	Repairs	215	12	0			
	Conserancy	397	10	0			
	Police	2,100	9	6			
	Establishment	1,172	5	3	4,006	0	3

MUNNARGOODY.—(Continued.)

C.

Actual receipts during the half-year ending 30th April 1867.

		Actual collection.			Total.		
		RS.	A.	P.	RS.	A.	P.
	Tax on arts and professions	2,862	4	0			
	Tolls.....	3,544	8	0			
	Fees for licenses.....	4	0	0			
	Fines and other miscellaneous receipts.....	17	14	0			
	On account of Government contribution	840	8	0			
					7,269	2	0
	Deduct tax refunded.....				263	8	0
	Net collection.....				7,005	10	0

(Signed) G. L. MORRIS,
President.

26th November 1867.

MAYAVERAM.

A.

Detail of actual expenditure for new works and improvements carried out by the Municipal Commissioners for the town of Mayaveram during the half-year ending 30th April 1867.

		Actual expenditure.			Total.		
		RS.	A.	P.	RS.	A.	P.
I. Works.							
II. Repairs.	Roads.....	20	0	0	20	0	0
III. Conser- vancy.	Hire of bullocks and carts.....	112	0	0			
	Pay of sweepers.....	24	0	0	136	0	0
IV. Police.	Total expenditure for the half-year ending 30th April 1867.....	2,769	0	8	2,769	0	8
V. Establish- ment.	Supervision and management.....	433	7	9			
	Miscellaneous charges	252	7	5	685	15	2

B.

Abstract of actual charges under all heads incurred by the Municipal Commissioners for the town of Mayaveram during the half-year ending 30th April 1867.

	Actual expenditure.			Total.		
	RS.	A.	P.	RS.	A.	P.
New works and improvements.....						
Repairs.....	20	0	0			
Conservancy.....	136	0	0			
Police.....	2,769	0	8			
Establishment.....	685	15	2			
				3,610	15	10

C.

Actual receipts during the half-year ending 30th April 1867.

	Actual collection.			Total.		
	RS.	A.	P.	RS.	A.	P.
Rates on houses and buildings.....	1,721	3	8			
Tax on arts, trades, and professions.....	2,173	0	0			
Tax on carriages and animals.....	107	8	0			
Fees on registration of carts and vehicles without springs.....	63	0	0			
Fines and other miscellaneous receipts.....	410	8	0			
On account of Government contribution.....	650	9	0			
				5,125	12	8
Deduct refund of professional tax.....	...	...	...	81	8	0
Net collection.....				5,044	4	8

26th November 1867.

(Signed) G. L. MORRIS,
President.

No. 201.

ORDER THEREON, 31st December 1867, No. 1629.

From the report above recorded, it appears that the Towns' Improvement Act has been applied to the five towns marginally noted of the Tanjore District from the 1st November 1866.

Negapatam.
Combaconum.
Tanjore.

Munnargoody.
Mayaveram.

2. Mr. Morris explains that there was but little time allowed for making preliminary arrangements before the Act actually came into operation. To this cause and to the novelty of the taxation imposed, and the difficulty of securing at first energetic agency and accurate information, Mr. Morris attributes the small results obtained during the half-year to which his report refers.

3. The report of the working of the Act at Negapatam is very unsatisfactory, the actual collection of the house rate having been only Rupees 133-11-1, and that of the tax on arts, trades, and professions only Rupees 2801-8-0. The total amount collected was Rupees 11,467-5-7, and the actual expenditure was Rs. 10,561-6-10, of which Rupees 6035-8-0 was on account of the Police. The expenditure on account

of supervision, management, and miscellaneous charges, Rupees 2350-12-1, appears out of proportion to the collections and to the work performed.

4. The report of the results obtained at Combaconum are not more satisfactory than that of Negapatam. No attempt has been made to collect the rates on houses and buildings, or the tax on arts, trades, and professions. Of Rupees 5512-9-6 collected by the Commissioners, exclusive of Government contribution, Rupees 4503-2-0 are the result of tolls levied; while the collections on account of other taxes is only Rupees 1009-7-6, and the charge for supervision, management, and miscellaneous (Rupees 2066-15-6) is, as in Negapatam, out of all proportion to the expenditure under other headings.

5. In Tanjore, although the collections have been considerable (Rupees 20,086-2-1), a large proportion is the result of tolls (Rupees 8511-8-6), and Rupees 2350-0-10 are a surplus of the Raj Conservancy Fund. On the other hand, the expenditure, exclusive of the Police (Rupees 6775), has been only Rupees 6466-12-3; of which Rupees 3010 are for supervision, management, and office expenses.

6. At Mayaveram little has been done, except raising money to pay the Police. The total collections were Rupees 5044-4-8, and the expenditure Rupees 3610-15-10, of which Rupees 2769-0-8 is for Police and Rupees 685-15-2 for supervision and management; while repairs have only cost Rupees 20, and conservancy Rupees 136. No sufficient reason is given for so very unsatisfactory a result, or why it has not been found possible at Mayaveram to bring the Act into more effective operation. It is moreover shown the Commissioners have not even applied to municipal purposes the whole amount at their disposal. Under these circumstances, the Government are not prepared at present to consider the proposal to exclude Mayaveram from the operation of the Act.

7. The report of the operations of the Commissioners for the small town of Munnargoody shows better results. The tax on arts and professions would seem to have been fairly assessed and punctually collected, and it would appear that more interest in the application of the Act has been shown here than elsewhere. The amount realized by tolls is large, Rupees 3544-8-0 for the six months, but this tax is said to have been easily collected, and it was seldom necessary to have recourse to coercive measures.

8. When the great wealth and prosperity of the Tanjore District are considered, the results of the application of the Towns' Improvement Act to five towns of this district cannot but be pronounced unsatisfactory, and would seem to indicate a want of that careful supervision on the part of the President and of the other official members of the several Municipal Commissions which was essential to the effective working of the Act; but the Governor in Council is sensible that allowance must be made for the short time for preparation which the Municipal Commissioners have had, and for the difficulties of organizing a competent agency for assessing and collecting entirely new taxes. Mr. Morris' attention is particularly directed to the large proportion which the charge for supervision and man-

agement has borne both to collections and to work performed. The expenditure under this heading should, in the opinion of the Governor in Council, be considerably reduced.

(True Extract).

Chief Secretary.

To the President of the Municipal Commissions in Tanjore.
" Inspector General of Police.
" Accountant General.

Ed. J. H. Burns.

Pro 1st August /67 Rec 1st
" 11 July — 112
" 8th Oct /66 — 77 277
" 6 Feb /67 — 21 822

1867 15
The Collector
of Tanjore
The Chief Secretary
Government
Dated 26th Nov /67
Rec 29
No 922
Enclosures 5
No 1956
Reporting on the
working of the
Towns Improvement
Act in the Tanjore
District during the
6 months ending
on the 30th April /67

17 Dec
23 July 1868 209

17 16
Public Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the
Collector of Tanjore.

Here enter 26 Nov 1867 N^o 922.

Order 31 Decr 1867 N^o 1629.

From the report above
recorded it appears that the
Towns Improvement Act
has been applied to the
five towns marginally noted
of the Tanjore District from
the 1st November 1866.

2 Mr. Morris explains
that there was but little
time allowed for making
preliminary arrangements
before the Act actually came
into operation. To this cause
and to the novelty of the
taxation imposed, and the
difficulty of securing at first
energetic agency and accurate
information Mr. Morris at-
tributes the small results
obtained during the half
year.

Regulation
Conduct
Towns
Improvement
Act

1104

year to which his report refers.
 3. The report of the working of the Act at Negapatnam is very unsatisfactory. The actual collection of the house tax having been only Rs. 155. 11. 1 and that of the Tax on carts, Traders and Shopkeepers was only Rs. 200. 5. The total amount collected was Rs. 1146. 5. 7 and the actual expenditure was Rs. 1051. 6. 10 of which Rs. 655. 8 was on account of the Police. The expenditure on account of supervision, management and miscellaneous charges Rs. 2350. 12. 1 appears out of proportion to the collections and to the work performed.

The report of the results obtained at Negapatnam are not more satisfactory than that of Negapatnam. No attempt has been made to collect the rates on houses and buildings or the tax on carts, traders and shopkeepers. Of Rs. 5512. 9. 6 collected by the

the Commissioner, exclusive of Government contribution, Rs. 4,503. 2. 0, the result of tolls levied, while the collections on account of other taxes is only Rs. 1009. 7. 6, and the charge for supervision, Management and Miscellaneous Rs. 2066. 15. 6 ^{as in the original report} is out of all proportion to the ^{expenditure} ~~amount~~ ^{readings}.

5. In Tanjore although the collections have been considerable Rs. 20,006. 2. 1 ~~in amount~~ - a large proportion in the month of July (Rs. 851. 8. 6) and Rs. 2350. 12. 10 ^{are} in surplus of the Raj Concessions Fund. On the other hand the expenditure exclusive of the Police Rs. (6775) has been only Rs. 6466. 12. 3 of which Rs. 3010 are for supervision management and office expenses.

At Mayavaram little has been done except paying money to pay the Police. The total collections were Rs. 5044. 4. 8 and the expenditure Rs. 3610. 15. 11 of which Rs. 2769. 11. 8 is for

for Police, Rs 685.15.2 for supervision and management while repairs ~~are~~ ^{have} only cost Rs. 20 and Conservancy Rs 136. No sufficient reason is given for so very unsatisfactory a result or why it ~~has not~~ been found profitable at Mayavaram to bring the Act into more effective operation. It is ~~not~~ ^{imposed through} ~~an~~ ^{that} the Commissioners have not even applied the whole amount at their disposal. Under these circumstances the Government are not prepared at present to consider the proposal to exclude Mayavaram from the operation of the Act.

The report of the operations of the Commissioners for the Small Town of Manargoody shows better results. The tax on acts and professions ~~has~~ ^{would seem to have} been fairly ~~well~~ ^{applied} and punctually

collected and it would appear that more interest in the application of the Act has been shown here than elsewhere. The amount realized by Tolls is large Rs. 3544.8 for the six months, but ~~it is said~~ ^{that it is said} to have been easily collected and it is seldom necessary to have recourse to coercive measures.

When the great wealth and prosperity of the Tanjore District are considered the results of the application of the Town Improvement Act to five towns of this district cannot

~~I would not~~ ^{but} ~~be pronounced~~ ^{be pronounced} ~~satisfactory~~ ^{satisfactory} ~~But the Governor~~ ^{But the Governor} ~~is sensible~~ ^{is sensible} ~~that allowance~~ ^{that allowance} ~~must be made~~ ^{must be made} ~~for the~~ ^{for the} ~~short time~~ ^{short time} ~~for preparation~~ ^{for preparation} ~~which the Municipal Com.~~ ^{which the Municipal Com.} ~~missioners have had~~ ^{missioners have had} ~~and~~ ^{and} ~~for the difficulties of~~ ^{for the difficulties of} ~~organizing a competent agency~~ ^{organizing a competent agency} ~~for assessing and collecting~~ ^{for assessing and collecting} ~~new taxes.~~ ^{new taxes.} ~~Mr.~~ ^{Mr.} ~~Moni~~ ^{Moni}

and must have & indicate a want of most careful supervision on the part of the President and of the other official members of the town Municipal Commission which was essential to the successful working of the Act. J. G. L. W. H.

Morris' attention is particularly directed to the large proportion which the charge for supervision and management has borne both to collections and to work performed. The expenditure under this heading should, in the opinion of the Governor in Council, be considerably reduced.

HL

To the President of the M. Council in Council
despts 13/1
Represent of Police
Accl. General

Public 1869. Department.

No. 1829.

PROCEEDINGS OF GOVERNMENT.

Dated 21 November 1869.

209. 218.