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REVENUE DEPARTMENT

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ஜெபமுக.

ஜூலைபுதன்
திரு க. ரங்கமணி, இ.ஆ.ப.,
தமிழ்நாடு ஆலைக்கரும்பு மற்றும்
வரவாற்று ஆராய்ச்சி அலுவர்,
தமிழ்நாடு ஆலைக்கரும்பு மற்றும்
எடுப்புரிமை, - நெ.வெ.க.60008. - - - - நிலை
க.எண்.

உயர,

பொருள்: ஆலைக்கரும்பு - விலை ஆதார
நிர்ணயிப்பது சம்பந்தம்.

பார்வை: 1. ஆதாரு
கடிதம் எண்.
2. இக்காரப்பு கூத்த க.எண்.
நாள்

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பார்வை 2வ் கானும் இக்காரப்புகளுக்கு
எனக்கிடும் பொருட்டு ஆலைக்கரும்பு
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தங்கள் நம்பிக்கையுள்ள,

ஆலையாக்கர்.

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ஆலையாக்கர்.

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

1st March 1877, No. 763.

Municipal—Budgets.

Read the following paper:—

No. 8. *From G. D. LEMAN, Esq., President of the Municipal Commissions, Kistna, to the Chief Secretary to Government, dated Masulipatam, 19th January* 1877, *No.* 110.

I have the honor to submit the Budget Estimates of the Guntoor Municipality for 1877-78, together with the Vice-President's letter and the Regular Estimates for 1876-77.

2. I send also an abstract of the Budget with explanatory notes drawn up in my office for easy reference.

3. The assets of the Municipality are estimated at Rupees 22,675, and the expenditure at Rupees 22,643, leaving a small balance of Rupees 32.

4. Rupees 5,280 of Arts tax collected in this and past years, but the collection of which has been declared illegal, have to be refunded. It is proposed to refund [illegible] before the end of March next, and for this purpose certain retrenchments of current expenditure, noted at full length in the Vice-President's letter, will be made. An allotment for paying up the residue in next year is entered in the Budget. To meet this and the other ordinary demands of the year it is proposed—

(1.) To collect the Profession-tax on all eight classes at full rates.

(2.) To collect Tolls at three-quarter rates.

5. In the present state of public finances, I do not think the Commissioners' application for a loan admissible. (See paragraph 1 of the Honorable T. Hope's letter, recorded in G.O., No. 2030, dated 13th November 1876).

6. The Commissioners seek permission to abolish the Agraharam School, and to convert the Sangadigunta Mahomedan School into one on the combined system from 1st April next. The Inspector of Schools, 1st Division, has reported very unfavorably on the working of both.

7. The allotment for a second Hospital Assistant is repeated; to this the Government have objected in their order on this year's Budget. There is little doubt that an additional subordinate is necessary. But as the Dispensary has gone on without one for so long, the appointment may be deferred until the Municipality is in a more flourishing state. I therefore recommend that the Rupees 300 intended for this purpose be added to the closing balance.

8. I would, however, suggest, for the consideration of Government, the desirability of appointing an Hospital Assistant for the Police Hospital; the duty is now with great difficulty performed by the only Municipal Subordinate, and the Government contributes nothing towards his salary.

9. I do not think any reduction in the Office Establishment feasible. An Accountant on Rupees 20 a month and a Bill Collector on Rupees 7 have been added

to the establishment of 1874-75, in consequence of the re-introduction of the Arts tax in 1875-76. There has been no further change.

10. The Budget for 1876-77 is returned for reference.

ENCLOSURE No. 1.

From Surgeon S. M. TYRRELL, Vice-President of the Municipal Commission, Guntoor, to the President of the Municipal Commissions, Kistna District, dated Guntoor, 29th December 1876, No. 118.

I have the honor to submit, herewith, the Budget for the year 1877-78, which is based on my draft, one passed by the Commissioners at a Meeting held on the 15th November 1876.

2. I regret to state that there is not likely to be any balance at the end of the current official year, as we have to refund all the money collected as Profession-tax in the past and current years, amounting to Rupees 5,280; and to which must be added about Rupees 200 for interest and Pleader's costs, in all therefore Rupees 5,480.

3. Of this sum, we shall be able, by reducing and cancelling certain items of expenditure, as noted in the margin, to save in the current year Rupees 1,440 which we intend paying with your sanction to those who hold decrees against us.

New Works.	RS.
Black tank	125
New latrines	855
Slaughter-house	500
Burial-grounds	150
Hospital Assistant's quarters repairs	500
Roads	200
Sanitary and Miscellaneous	64
Petty works and reserve	30
Kottapett latrines	400
Works Establishment	15
Municipal Schools	152
Conservancies.	
Conservancy Establishment	335
Do. Carts	270
Clearing of tanks	128
Contingencies	177
Hospital Establishment	302
Registration of Births and Deaths	20
Avenue planting	40
Lighting	4
Killing Dogs	10
Total ..	4,287
Deduct expenditure incurred without Budget provision—	
Repairs of Dispensary and Cook-house	196
Contribution to Local Fund Board for tolls	142
Contingencies of Dispensary	648
Choultry	2
Bell striking	20
Lunatics	140
Vaccination	20
Suits	200
Refunds	1,522
Office Establishment	58
Do. Contingencies	133
Total ..	2,931
Deduct Receipts over the Budget allotments from amounts fallen short—	
Balance	617
House-tax	50
Fees under Bys-laws, &c.	75
Choultries	20
Sale of sweepings	77
Advances recoverable	44
Tolls	425
Total ..	1,308
Amounts fallen short of the allotments in the Budget—	
Cattle fines	32
Profession-tax	2,195
Fines	100
School Fees	30
Hospital receipts	60
Slaughter-house fees	200
Total ..	2,617

4. There are others who are not able, under the provisions of Section 168 of the Municipal Act, to bring any action against us for the refund of the tax, but which, nevertheless, we intend paying as the collection has been pronounced illegal by the High Court, Madras. In the current year only Rupees 1,[illegible] were collected, the remainder, Rupees 2,266-8-0, will not be collected. The people refused to pay, because the Orders of Government were not passed until the 3rd May, and they were ordered to be prosecuted; but as the Bench of Magistrates have not been sitting for some months, the Profession-tax and other cases have not as yet been disposed of. The former must now, of course, be withdrawn. After deducting Rupees 1,440 obtained as detailed above, we have still to get Rupees 4,200, and provision for that amount has been made in the Budget.

5. At my suggestion, which was approved and carried by a majority of the Commissioners present at the Meeting referred to above, it was resolved that Government sanction be obtained for the collection of the Profession-tax in all the eight classes mentioned in the Schedule at full rates, and the levy of tolls at three-quarter rates only for the next year. The other items of receipts to be the same as that of the current year.

6. Our receipts then, after deducting the one-third Local Fund Board's share of tolls, will amount to Rupees 22,675 and our expenditure including the refunds to Rupees 22,663, leaving a small balance of Rupees 12.

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Then the Budget for the current year stands as follows—		
Budget sanctioned for 1876-77—		
Receipts		25,394
Minus.		
Difference between amounts fallen short and amounts received in excess of Budget grant	1,309	
		24,085
Expenditure	25,391	
Minus.		
Difference between amounts saved by stopping works and amounts spent, without provision or in excess of Budget grant	1,306	
		24,085

7. The amount to be expended on New Works is very small, but we are, I regret to say, unable to grant more from want of funds, unless Government are pleased to lend Rupees 4,200 to meet the present demands for refunding on account of the illegal collection of Profession-tax and to permit us to return the loan in two years.

8. If this boon be conceded, I propose with your sanction to utilize the half of the above amount as follows in addition to the grant made in the Budget herewith submitted:—

Sanitary and Miscellaneous..	RS.
Improvement to water-supply in connection with the Black and Red Tanks	750
Hospital Assistant's quarters	500
Slaughter-house	450
Education Result Schools	400
Total ..	2,100

9. The addition now made under Results grants provides the money due to certain Masters of Results schools in the town who have not as yet been paid, because all the bills were received after the proper time, and among them was that of one who was not on our list, but to whom payment was ordered after the receipt of the memorandum from the Deputy Inspector of [illegible]

10. I beg to add here for your information that after reading the report of the Inspector of Schools, 1st Division, on the Agraharam and Sangadigunta Mahomedan Schools, the Commissioners, at the Meeting held on the 8th ultimo, resolved that the former should be abolished and the latter converted into one under the combined system; and that these changes should take effect on the 1st April next with the sanction of Government. The report of the Inspector of Schools is with you.

11. At a Meeting of the Sub-Committee appointed by the Commissioners to consider and report as to the ways and means of providing money for the refunds to be made, some of the Native Commissioners present thought that a reduction ought to be made in Conservancy.

12. In asking how this was to be effected, I was informed that the number of street and latrine scavengers ought to be reduced, and that instead of sweeping the streets, lanes, and by-lanes daily, the former ought to be cleaned once as now, but that the latter only once in two or three days.

13. I cannot recommend the adoption of such a measure; because it is one that will affect, in a marked way, our sanitary efficiency. The scavengers looking after our latrines are already overworked, and I must strongly deprecate any reduction being made in their strength. As regards the street scavengers, I am of opinion, after repeated personal inspection of the town, that there is not one more on our list than what is absolutely required.

14. After the morning sweeping, the streets contain in the evening a good deal of filth and rubbish, which should be removed within twenty-four hours, and not be allowed to remain for two or three days.

15. In the lanes and by-lanes this ought to be done regularly, because in many of them ventilation is not as perfect as a sanitarian would wish to see. I would here call your attention to the Sanitary Commissioner's remarks in his report (*vide* page 69) for the year 1875, just received.

16. Adverting to the remarks of Government in paragraph 3 of G.O., No. 785, of 3rd May last, I have the honor to refer you to my letter, No. 32, dated 5th June 1876, in which you

will find my reasons for asking for an extra Hospital Assistant for the Dispensary. In the same letter information is given regarding the Office establishment.

17. In conclusion, I beg to report that all the works which were proposed to be undertaken in the current year cannot be carried out from want of funds, Rupees 1,440 being provided as mentioned already to meet the demands of those who hold decrees against the Municipality.

No. 9. ORDER THEREON, 1st March 1877, No. 763.

The Budget proposals of the Guntoor Municipal Commissioners for the year 1877-78 are compared below with the sanctioned estimates for the current year :—

RECEIPTS.

	Estimate, 1876-77.	Estimate, 1877-78.
	Rs.	Rs.
Balance brought forward	3,500	..
Assignments by Government	100	70
Rates on Houses	3,550	3,600
Taxes on Arts	4,000	5,500
Taxes on Vehicles	1,000	1,000
Registration of Carts	1,200	1,200
Tolls	7,600	8,000
Fees	300	330
Fines	300	300
Endowments, &c.	..	..
Contribution from Local Funds	..	..
Miscellaneous	510	245
Total	25,394	22,675

CHARGES.

	Estimate, 1876-77.	Estimate, 1877-78.
	Rs.	Rs.
GRANT I.		
New Works—		
Sanitary and Miscellaneous	3,255	1,000
Repairs—		
Communications	600	300
Sanitary and Miscellaneous	800	250
Establishment	612	432
Contributions to Local Funds	2,533	..
GRANT II.		
Municipal and Combined Schools	970	340
Results Grants	500	600
Contribution to Local Funds for Educational Inspection	40	40
GRANT III.		
Hospitals and Dispensaries	4,048	4,000
Vaccination	230	230
Registration of Births and Deaths	150	120
Conservancy	7,845	7,328

	Estimate, 1876-77.
	Rs.
GRANT IV.	
Lighting	1,092
Markets	240
Choultries	60
Avenues, &c.	120
Miscellaneous	194
GRANT V.	
Supervision and Management	2,102
Refunds	..
Balances	3
Total	25,394

2. In paragraph 4 of his letter submitting the Budget, the President states that Rupees 5,280 of the tax on Arts, &c., collected in this and past years, but the levy of which has been declared illegal, have to be refunded, and from paragraph 3 of the Vice-President's letter it appears that only Rupees 1,805 were collected during the year leaving an uncollected balance of Rupees 2,266.

3. A telegram was sent to the President to learn the grounds on which he believed that the collection of the tax for the current year (1876-77) was affected by the decision of the Courts having reference to that for 1875-76 only.

4. In reply, the President forwards a copy of the Judgment of the [illegible] No. 66 of 1876, which declares that there was no sanction to the above-mentioned tax in 1875-76, and he then states his opinion that if the tax could not be levied in 1875-76 it could not arise for 1876-77 without a special sanction of Government, and that no such sanction has been given, the Government having merely said in G.O., dated 3rd May 1876, No. 785, that "special sanction is not necessary for the levy of the taxes once authorized to be levied in the Municipality," and further having stated that "G.O., dated 22nd April 1875, No. 908, accords no sanction, but merely a statement that Government will not object to impose the tax."

5. Section 57 of the Act provides: "If it shall be determined by the Commissioners, with the approval of the Governor in Council, to levy [illegible] this Act a tax on Arts, &c., ..." and in G.O., dated 22nd April 1875, it was stated "the Government will have no objection to sanction the levy of the Profession-tax as regards the first five classes of Schedule B, in order that the Commissioners being willing to meet the difficulty in that way."

6. It is difficult to conceive a serious argument to the effect that the tax distinctly suggested by Government was being levied without their sanction. The doubt on the question seems to be set at rest by the decision of the Judge, who states in paragraph 8 of his Judgment, "Hence I decide, though the approval of Government has not been proved to have been given, it may fairly be inferred that the absence of any Notification of approval beforehand does not, under the circumstances, render the levy of Profession-tax unlawful."

7. The tax was then declared illegal on the ground that at the commencement of the year (*i.e.*, the 1st April) there was no legal authority for its imposition.

8. Though the determination of the Commissioners to levy the tax [illegible] and thereby approved by Government was arrived at too late to enable

asking for an extra Hospital Assistant for the Dispensary. In the same
given regarding the Office establishment.

establishment, I beg to report that all the works which were proposed to be undertaken
current year cannot be carried out from want of funds, Rupees 1,440 being provided as
already to meet the demands of those who hold decrees against the Municipality.

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Receipts.

	Estimate, 1876-77.	Estimate, 1877-78.
	Rs.	Rs.
Balance brought forward	3,500	..
Assignments by Government	100	70
Rates on Houses	3,550	3,600
Taxes on Arts	4,000	5,500
Taxes on Vehicles	1,000	1,000
Registration of Carts	1,200	1,200
Tolls	7,600	8,000
Fees	300	330
Fines	300	300
Endowments, &c.	..	..
Contribution from Local Funds	..	..
Miscellaneous	510	245
Total ..	25,394	22,675

Charges.

	Estimate, 1876-77.	Estimate, 1877-78.
	Rs.	Rs.
Grant I.		
New Works—		
Sanitary and Miscellaneous	3,255	1,000
Repairs—		
Communications	600	300
Sanitary and Miscellaneous	800	250
Establishment	612	432
Contributions to Local Funds	2,533	..
Grant II.		
Municipal and Combined Schools	970	340
Results Grants	500	600
Contribution to Local Funds for Educational Inspection	40	40
Grant III.		
Hospitals and Dispensaries	4,048	4,000
Vaccination	230	230
Registration of Births and Deaths	150	120
Conservancy	7,845	7,328

	Estimate, 1876-77.	Estimate, 1877-78.
	Rs.	Rs.
Grant IV.		
Lighting	1,092	1,092
Markets	240	240
Choultries	60	60
Avenues, &c.	120	120
Miscellaneous	194	339
Grant V.		
Supervision and Management	2,102	1,952
Refunds	..	4,200
Balances	3	32
Total ..	25,394	22,675

2. In paragraph 4 of his letter submitting the Budget, the President remarks that Rupees 5,280 of the tax on Arts, &c., collected in this and past years, but the collection of which has been declared illegal, have to be refunded, and from paragraph 4 of the Vice-President's letter it appears that only Rupees 1,805 were collected in the current year leaving an uncollected balance of Rupees 2,266.

3. A telegram was sent to the President to learn the grounds on which it was believed that the collection of the tax for the current year (1876-77,) was illegal, the decision of the C[illegible]s having reference to that for 1875-76 only.

4. In reply, the President forwards a copy of the Judgment of the High Court in [illegible] No. 60 of 1875, which declares that there was no such legality sanctioned tax in 1875-76, and he then states his opinion that if the tax did not exist in 1875-76 it could not arise for 1876-77 without a special sanction of Government and no such sanction has been given, the Government having merely said in G.O., dated 3rd May 1876, No. 785, that "special sanction is not necessary for the continuance of taxes once authorized to be levied in the Municipality," and further goes on to state that "G.O., dated 22nd April 1875, No. 908, accords no sanction, but merely makes a statement that Government will not object to impose the tax."

5. Section 57 of the Act provides: "If it shall be determined by the Commissioners, with the approval of the Governor in Council, to levy for the purposes of this Act a tax on Arts, &c., ..." and in G.O., dated 22nd April 1875, No. 908, it was stated "the Government will have no objection to sanction the revival of the Profession-tax as regards the first five classes of Schedule B, in the event of the Commissioners being willing to meet the difficulty in that way."

6. It is difficult to conceive a serious argument to the effect that a tax thus distinctly suggested by Government was being levied without their approval, but all doubt on the question seems to be set at rest by the decision of the District Judge who states in paragraph 8 of his Judgment, "Hence I decide, though the approval of Government has not been proved to have been given, it may fairly be implied, and that the absence of any Notification of approval beforehand does not, under the Act, make the levy of Profession-tax unlawful."

7. The tax was then declared illegal on the ground that at the commencement of the year (*i.e.*, the 1st April) there was no legal authority for its imposition.

8. Though the determination of the Commissioners to levy the tax thus suggested and thereby approved by Government was arrived at too late to enforce it for the

year 1875-76, it was in ample time for the year 1876-77, and the Government can see no ground for believing its levy to have been illegal.

9. With these remarks the Budget will be returned to the President for revision.

10. With regard to the proposal to extend the tax to the whole of the eight classes specified in Schedule B, the Government approve of its being levied on the first six classes, but they consider that the exemption of the seventh and eighth classes should be continued.

11. The proposal to raise the rate of toll from one-half to three-quarter rates is also approved, in the event of the Commissioners still considering such a course to be advisable when framing the revised Budget.

12. The allotments for expenditure in the Budget now submitted are approved so far as they go and may be acted on if necessary pending the receipt of orders on the revised Budget above called for.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Guntoor.
" Public Works Department.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Sanitary Commissioner.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" President of the Local Fund Boards, Kistna District.

Exd. T. O'Connor.

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Revenue Dept
No. 1774

Govt. of 1877 Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Guntoor.

&c., &c., &c.

Dated March, 1st.

Issued — 15

Recd. 4—15

G.O., 1st March 1877, No. 763.

MARCH.
Nos. 8-9.

Municipal — Budgets — Budget Estimates of Guntoor Municipality for 1877-78, reviewed.

No 1540.

Lodged

16 March 77