

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	947	Press Mis.
Dated	5-8-1967	

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26/10/67

5th August 1867.

No. 16. Read the following letter from G. A. BALLARD, Esq., Magistrate and President of the Municipal Commission, Calicut, to the Acting Chief Secretary to Government, Fort Saint George; dated Calicut, 10th July 1867, No. 77.

I have the honor to submit statements A, B, and C, explaining the actual municipal collection and expenditure for 1866-67 in the Municipality of Calicut, and estimates of receipts and expenditure for 1867-68, for which latter I request the early sanction of Government.

2. With reference to the inquiry made in the Order of Government, dated 19th June 1867, No. 711, I have the honor to state that the municipal accounts with Government for 1866-67 have not been settled, pending instructions as to the mode of settlement to be adopted. Rupees 1000 out of the Government contribution has been advanced; but the balance due has not as yet been paid to, nor the cost of the Police been recovered from, the Municipality.

3. With regard to the method of settlement, I have already recommended* that the amount proposed by the Commissioners and sanctioned by Government as the expenditure of the year, to

* Dated 19th June 1867.

which Government by the Act contributes 25 per cent., should be taken as a basis; that, at the beginning of the year, Government should advance a moiety of their contribution, calculated as above; and that when the sanctioned municipal collections have reached the moiety of the amount to be raised by the Commissioners, the further sanctioned Government contribution should be paid monthly, proportionately to the actual expenditure up to the sanctioned amount. Of course, if this amount has to be exceeded in any year, further sanction will have to be obtained before the proportionate contribution can be claimed. On further consideration, I think it will be best to make the collections, instead of the expenditure, the standard. The estimated expenditure, in the first instance, will be the same as the estimated collections, and the moiety of the Government contribution should be advanced on this; but the subsequent monthly payments, when half the collections of the year have been realized, should be based on the further collections actually made up to the sanctioned amount.

I propose this modification because the items of collection are already, and must necessarily be, kept separate in account; and the items to which the Government do and do not contribute are consequently readily distinguishable.

But the expenditure will be often incurred without distinction from an aggregate of various items, under some of which Government do not contribute. Hence, if expenditure be taken as the basis, a second set of accounts will have to be kept, or confusion will arise. The contributions should consequently be regulated by the actual collections up to sanctioned amounts.

4. As regards paying the Police, the Act (Section 35) contemplates monthly payments by the Municipality; but it would certainly save much trouble if Government, independently of the arrangement proposed in the preceding paragraph, were pleased to pay the Police direct, sending in bills quarterly, or half-yearly, for the repayments to be made to Government by the Municipality.

5. I think these arrangements, whilst giving the Commissioners reasonable assistance, will tend to ensure collections and expenditure being kept up with regularity and precision, and will involve as little complication in adjustments as the case will admit of.

6. In regard to the inquiry, what check there is over the correctness of the municipal accounts, I beg to state that the Collector, as the Magistrate and President of all the Municipalities, has every facility for securing their correctness.

* Enclosure D.

Instruction* and forms for keeping accounts have been furnished to every Municipality, and from the accounts kept according to them, monthly, half-yearly, and yearly statements will be furnished to the President. Instructions issued for the preparation of the annual statements, which will be followed in the monthly and half-yearly statements, are also enclosed.

7. Before going on to the detailed report of the Calicut Municipality, I must allude to one other point in the general system. It will be seen that the current estimates are based upon the actuals of the year, arrears being brought forward and included in them. This is obviously necessary to ensure correspondence and ready audit with the Imperial accounts, which deal with actuals. But the value of this is much lost by the municipal year not corresponding with the official year. On this point I addressed† Government before, and I would respectfully urge that the very simple remedy required be applied without delay.

† Dated 4th October 1866, No. 133.

8. I shall now proceed to offer some remarks, first, on the actuals of last year, and, secondly, on the estimates for the current one. The proceedings of the last year are shown in the Demand, Collection, and Balance Statement, A, and that of actuals B. The half-year was chiefly devoted to arranging and testing individual assessments, which necessarily occupied much time and attention. Defects and inequalities still exist to some extent, chiefly in the profession and trade taxes, partly owing to the imperfections of the Schedules, and partly to the short-comings of a first attempt.

The Commissioners will respectfully submit a revised Schedule for the consideration of Government before long.

9. The apportionment of the detailed assessment has been almost entirely left to Sub-Committees composed of non-official Commissioners, who, with the aid of trained clerks, whose services were lent to the Municipality, were appointed to revise the original statements prepared by the Amshom Adigaries and Menons, and the revised lists were passed, and appeals and objections were heard, at General Meetings of the Commissioners. Thus, while the preparation of the original assessments fell into trained hands, non-official opinion was brought to bear on their revision.

10. Considerable pains were devoted to this subject by the non-official members who constituted the Sub-Committees. The original lists took a long time to prepare, and the Sub-Committees took considerable time to revise them.

But short space remained for the hearing of appeals. However, inequalities will be gradually corrected, and greater despatch and accuracy secured as we go on.

The provisions of the Act, with regard to appeal, seem to require revision and simplification; but on this subject I propose addressing you shortly.

11. There was so much preliminary work to do in preparing individual statements, &c., that the collections were commenced very late. They are made by Amshom Adigaries and Menons, who are naturally slow, but who, assisted by occasional extra aid at particular periods of the year, are the most natural, safe, and economical agents that can be employed for the purpose. No alteration, consequently, is contemplated in this arrangement for the present. The cost per annum both for assessment and collection does not exceed 4 per cent upon the demand.

12. Interesting classified details of the assessment under each head are given at the foot of the Statement A.

It will be seen that Calicut has so increased in prosperity that the demand considerably exceeds the estimates framed on Moturpha and other returns of a few years back under every item, as noted in the margin.

Items.	Estimated for the half-year.	Actual.	Increase.
House and Pambha Tax.....	3,500	6,284	2,784
Profession and Trades.....	2,388	4,656	2,268
Carriages and Animals.....	600	981	381
Carts.....	300	390	90

The number of houses paying upwards of 1 Rupee chiefly calls for remark; the municipal rate of 1 Rupee represents an estimated annual rent of 20 Rupees, and an estimated cost of construction, at present market value, of Rupees 400, a sum which indicates a very superior style of house to that generally found amongst the poorer classes in this country. The number of the more valuable buildings paying 10 Rupees and upwards, and representing an annual rental and cost of construction of upwards of 200 and 4000 Rupees respectively, is also worthy of note. The total number of houses and vacant premises* assessed to the Municipality (excluding 4752 huts, &c., not brought under assessment on account of the poverty of the owners) is 6870; the half-yearly rate assessed upon them is Rupees 6234†, whilst their rental to proprietors may be taken at Rupees 2,69,360, and their market value at Rupees 49,87,200, or 50 lakhs nearly.

* 1288.

	No.	Assessment for half-year.
† Houses and Pambhas paying under 1 Rupee per annum....	4,117	894
Do. 1 to 10	2,586	3,118
Do. above 10	187	2,829
	6,890	6,841

and their market value at Rupees 49,87,200, or 50 lakhs nearly.

13. The number of persons assessed to trades and profession is 3629, and they pay an half-yearly assessment of Rupees 4656. This, supposing the rate per annum taken at 1½ per cent. of their annual profits, represents the annual profits of the trade of the Municipality at Rupees 6,20,000; but, as already remarked, the incidence of this tax in detail according to the Schedules is unequal.

There were no assessments under Class I, there being no Joint Stock Companies. A portion of the tax under Class II is contributed by the Vakeels in the Civil and Principal Sudder Ameens' Courts, who are charged at an invariable rate of Rupees 25 each, and similarly by Vakeels of the Moonsiffs' Courts, who are also invariably charged at Rupees 12 each. These rates press heavily, as the incomes in both cases in the Mofussil range low in many cases. The number of persons

assessed, and the amount of assessment under Classes II, III, IV, and V, and a new sub-rate of 1 Rupee under Class V, sanctioned by Government, are as noted in the margin. The great number of petty traders shows a peculiar commercial activity in the town, and is very characteristic of the coast and its population. Those assessed, it must be here mentioned, exclude the laboring population as well as the very small traders.

14. The number of carriages and animals of different descriptions taxed, and the carts registered, are as under—

	No.
Four wheeled, at 9 Rupees for half-year.....	2
Do. at 4½ „ do.	38
Two wheeled, at 3 „ do.	74
Horses, at 4½ „ do.	12
Ponies, at 1½ „ do.	22
Do. at 8 Annas..... do.	13
Carts registered.....	398

This, though not in itself great, is a great increase on the number that existed a few years back, and the municipal improvements will doubtless result in still further advance.

15. Owing to the late period at which the collections commenced, as already remarked, Rupees 1706 of the assessment were alone realized within the year, leaving a balance at its close of Rupees 10,579.*

16. Under expenditure, I have already alluded to the small cost of the collecting establishment. The office and conservancy establishments consist, respectively, of 3 Clerks, 1 Peon, and 1 Mussaljee, and of 1 Overseer and 1 Peon.

17. Of works, the only important one undertaken was the Town Canal (already reported upon) to complete water communication with Beypore. For this, Government sanctioned an absolute grant of Rupees 3000, and an advance of Rupees 3000 to the Municipality. The expenditure incurred for it during the year is as follows:—

	RS.
Amount expended in the employment of the poor on the canal works.....	2,025
By contract laborers.....	1,375
	3,400

The commencement of the work gave timely relief to a considerable number of people; but the urgent call for such relief passed away very soon after sanction for the work had been accorded, and as difficulties in the execution presented themselves, the work was carried on more slowly than was at first intended.

It has made very fair progress, however, and promises to be very useful.

The remaining expenditure under this head was only Rupees 975, chiefly devoted to very petty works, as detailed in the Statement. The only items calling for note are Rupees 125, in part payment for the repair of the small connecting road called Robinson's road; Rupees 250 for opening the trace of a road in the Paniangara Amshom; and an advance of Rupees 600 for the reconstruction of an utterly dilapidated timber bridge, originally constructed by the Zamorin Rajah, and connecting the Valayanad and Paniangara Amshoms.

18. No sanitary works were attempted, save clearing a few drains; but attention is being paid to the subject, and the Commissioners hope to report progress during the current year.

19. The total expenditure under all heads during the year was Rupees 6006.

20. I proceed to consider the arrangements for 1867-68. It will be seen that the balance of cash to be brought forward to the current year's account is Rupees 2700; arrears of previous year's taxes remaining to be collected is Rupees 10,888; and the Government Grant remaining to be paid thereon, after deducting 10,000 Rupees already paid, is Rupees 3076—making in all Rupees 16,664.

The Commissioners propose to re-impose for 1867-68 the taxes assessed last year, and I have the honor to request the sanction of Government to this course.

	RS.
House and Paramba tax.....	12,468
Profession and trades.....	9,313
Carriages and animals.....	982
Carts.....	389
	23,152

The estimated current collections and expenditure will be as noted, and, calculating the Government grant at 33½ per

cent. upon this amount, i. e., at Rupees 7717, the total available assets for the year will amount to Rupees 48,154.

21. I subjoin a statement exhibiting at a glance the estimated assets and proposed expenditure—

Estimated Assets.	RS.	Proposed Expenditure.	RS.
Balance of cash at the end of last year.....	2,700	Police charge remaining to be paid on account of last year	3,810
Taxes of last year remaining to be collected.....	10,888	Estimated do. for the year 1867-68.....	7,629
Government grant remaining to be paid thereon.....	3,076	<i>Establishment.</i>	
Estimated current collections.	23,152	Office, inclusive of arrears of pay due.....	1,766
Government grant at 33½ per cent. thereon.....	7,717	Collections.....	1,159
Road Cess for the current year....	620	Conservancy.....	1,792
		Repayment of Government Loan.....	750
		<i>Works.</i>	
		Canal, including bridges over it, and expenditure on account of last year's sanction.....	5,900
		Beach road.....	3,000
		Repairs and improvements of existing roads.....	12,000
		Dust carts, sanitary conservancy..	6,200
		Reserve for contingencies.....	4,148
Total	48,154	Total.....	48,154

22. The Police charges for the last year are on the actuals, and those for the current year on the estimates submitted by the Police Superintendent. The office and other establishments are much the same as last year. The sum of Rupees 750 is repayment of advance made by Government for the Canal (Rupees 3000).

23. The principal works specifically determined on by the Commissioners are those noted, and their importance is unmistakable.

CONSTRUCTION OF

* Bazaar Canal.
Beach Road

REPAIRS.

Old Court Road.
Little Bazaar.
Big do.
Kalai do.

Numerous small works are in progress.

The Commissioners are considering the details of expenditure, and its distribution on other works, and there are many calling for attention.

Sanitary conservancy is also being attended to, and, indeed, the funds run considerably short of requirements.

24. I beg, therefore, the early sanction of Government to the contributions noted.*

* Remaining to be paid on the collections on account of last year, after deducting 1000 Rs. paid 3076
On the estimated current collections of 1867-68 ... 7717

On the principles advocated in paragraph 3 of this letter, a sum of Rupees 5396 should be placed at the credit of the Commissioners.

D.

No. 17. Extract from the Proceedings of a General Meeting of the Municipal Commissioners of Calicut held at the Collector's Office on the 19th December 1866.

The following books of accounts shall be kept in the Municipal Commissioners' Office:—

1. A Day Book.
2. An Account Current with the Government Treasury.
3. A Ledger.
4. A File Book of statements.
5. A counterfoil Book of Licenses given for carriages and animals.
6. A counterfoil Book of Receipts given for the fees paid for the registration of carts.
7. A counterfoil Cheque Book for money drawn from the Government Treasury.
8. A File Book of receipts for payments made into the Government Treasury.
9. A File Book of miscellaneous receipts.

2. Day Book.—The Day Book shall contain a daily record of all the receipts and expenditure of the Municipal Office as they arise.

The receipts and expenditure shall be carefully classified with reference to the classification required to be observed in the Ledger. Thus, the particulars of the collections of each item of tax shall be detailed in the Day Book, the same being required to be shown in the Ledger.

Further particulars need only be given in those cases for which separate accounts are not kept. Where separate accounts are kept, it will be sufficient to refer to them. Thus, when the collections of taxes are received from the tax collectors, it will be sufficient to particularize the item of taxes, but no details of individuals from whom collected need be given, as separate accounts of them are kept; but in the case of a miscellaneous receipt or disbursement full particulars of the individuals from, or to whom, and the purposes for which, it was received or paid shall be given, there being no other record of its details. Further, every item of receipt in the Day Book shall make a reference in column three to the number and date of the receipt given by the Government Treasury Officer, if the collection has been paid into the Treasury, and, in the case of expenditure, to the number and date of the cheque upon which the money was drawn from the Government Treasury.

At the end of each month the Day Book shall be closed, and the balance in favor or against the Municipality shall be struck and carried forward to the next month's account.

3. The Account Current will show the money paid into, and drawn from, the Government Treasury daily on account of the Municipality, and it will also be closed at the end of each month, and the balance struck and carried forward.

4. Ledger.—The Ledger will be a classified book, which will have one or more pages set apart for each item of receipt or expenditure which may require to be separately shown, besides separate pages for the payments into and receipts from the Government Treasury.

The entries in it will be extracted from the Day Book and Account Current from month to month, and, being totalled up for the month and the year, will give the total receipts and expenditure under each head.

The main heads of collections are—

1. House and ground tax.
2. Tax on trade and profession.
3. Tolls.
4. License tax for carriages and animals.
5. Fees for registration of carts.
6. Fines.
7. Miscellaneous receipts.

The main heads of expenditure are—

1. Office establishments and contingencies.
2. Works.
3. Miscellaneous.

Under each of which main heads such further sub-divisions will be made as may be required.

5. As soon as the house and ground tax and trade and profession taxes are assessed, one copy of the assessment list shall be given to the Amshom Adigary and Menon, or the Tax-gatherers, for collections, and another copy filed in the Municipal Office.

Collection of house and ground tax and tax on trades and professions.

The Tax-gatherers shall keep detailed accounts of individual collections and balances in printed forms, which will be furnished to them from the Municipal Office, nearly in the same form as that adopted for the Government taxes.

The Tax-gatherers shall pay their collections up to date, without any deductions whatever, into the Government Treasury on the 10th, 20th, and the last day of each month on which the Treasury may be open, accompanied by a remittance list which will be initialled and retained by the Treasurer, who will acknowledge the payment in the remittance book kept by the Tax-gatherers. The Treasurer will further furnish the Municipal Office with a receipt for the payment in a printed form.

The Tax-gatherers, at the end of each month, will furnish the Municipal Office a demand collection and balance statement for each item of tax in printed forms to be furnished. These shall be carefully scrutinized by the Municipal Head Clerk, who will be further deputed occasionally to scrutinize the individual collection and balance accounts kept by the Tax-gatherers.

The Tax-gatherers shall duly give receipts for all collections of taxes made by them in printed forms, which will be furnished from the Municipal Office.

6. The counterfoil book of receipts given for fees paid for registration of carts, and the counterfoil book of licenses for carriages and animals will be a sufficient detailed record of the transactions under the respective heads, such further classified registers as may be required being prepared from them from time to time.

Collections of fees for registration of carts and licenses for carriages and animals.

Books Nos. 5 & 6.

The collections from these sources will be in the hands of the Municipal Head Clerk, and will be credited from day to day in the Day Book, but paid by him, without any deduction what-

1. Number of pages *4*
2. Date of receipt *29-9-36*
3. Initials of Receiver *[Signature]*
M.B.O. 1-22,400-22-11-30

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Public **DEPARTMENT.**

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ever, into the Government Treasury on the 10th, 20th, and the last day of each month, accompanied by a remittance list, which will be initialled and retained by the Treasurer, who will furnish a receipt for the payment to the Municipal Office.

7. The Treasury Officer will likewise give receipts for all other payments whatever made or credited in the Treasury account on account of the Municipality.

Book No. 8 of receipts for payments into Government Treasury

8. All these receipts for the payments made into the Government Treasury will be duly filed in Book No. 8.

9. Money will be drawn by the Municipality from the Government Treasury on cheques duly signed by the President or Vice-President, or three of the Commissioners, as required by the Act, which cheques will be forwarded by the Treasury Officer with his monthly account as voucher for transmission to the Accountant General.

In most cases, the cheques will be made payable direct to the party to whom the money is required to be paid; but, in order to diminish the number of transactions with the Government Treasury as much as possible, the salaries of establishments will be drawn upon a single cheque made payable to the Municipal Head Clerk, who will draw and disburse the same obtaining the acquittance of the recipients in the pay abstract.

The amount of salaries actually paid from date to date will alone be entered in the Day Book, and not the whole amount drawn from the Government Treasury, as the Day Book is to be a record of the actual collections and expenditure of the Municipality, whilst its transactions with the Government Treasury are shown by the Account Current.

To meet minor contingent charges a permanent advance shall be left with the Municipal Head Clerk, who will keep a separate account of the expenditure from the same, the amount of which, at the end of each month, will be debited in the Day Book, and drawn in one sum from the Treasury to replace the permanent advance.

10. The counterfoils of the cheques upon which money is drawn (No. 7) and the File Book of receipts (No. 8) will be sufficient vouchers for the transactions with the Government Treasury, and from these the account current will be readily prepared from day to day.

11. The entries in the Government Treasury accounts, as well as in the account current of the Municipal Office, will show simply the amount of receipts and disbursements on account of the Municipality, all further details thereof being kept in the Day Book and the statistical accounts of the Municipal Office.

12. At the end of each month, a Memorandum of receipts and disbursements, and the balance at the credit of each Municipality, will be furnished to it by the Treasury Deputy Collector, which must correspond with the balance of its account current, but differ from that of the Day Book by the amount of the undisbursed salaries and permanent advance in the hands of the Municipal Head Clerk.

13. In No. 4 will be filed the assessment lists, the monthly demand collection and balance statements, and all other statistical accounts prepared for the Municipal Office.

14. In No. 9 will be filed all receipts taken for payments made from the Municipal Office, inclusive of the Pay Abstract with the Acquittance Roll of the municipal establishments. The receipts for payments made direct from the Government Treasury will be taken on the back of the cheques, and will not come in the records of the Municipal Office. The counterfoils of the cheques will be the proof of disbursement.

15. The municipal accounts of each month, closed as above, shall be laid before the Commissioners at their first meeting after the end of the month, and, after such examination as may be considered necessary, shall be initialled by the President at the Meeting.

16. On the first page of the Day Book, Account Current, and Ledger, the number of pages the book contains shall be entered and attested by the signature of the President or Vice-President. The pages shall be numbered consecutively.

Any alterations found necessary in the Day Book and other accounts shall be made in red ink and duly initialled. The original entry shall not be erased, but simply scored through in red ink, so that the original figures may still be seen.

17. Four separate books of correspondence will be conveniently kept by the Municipality, as follows:—

Letters to Government and higher authorities.

Ditto from ditto.

Sent letters of miscellaneous correspondence.

Received ditto ditto.

(Signed) G. A. BALLARD,

President.

No. 18.

ORDER THEREON, 5th August 1867, No. 947.

With his letter above recorded, the President of the Calicut Municipality submits statements showing the actual receipts and disbursements during the past year, and estimates of probable receipts and expenditure for the year ending on the 30th April 1868.

2. These statements must be returned for revision, with a view to the errors below specified being rectified, and to the submission of accounts showing the estimated receipts and expenditure for the present year separately from, and exclusive of, outstanding balances remaining uncollected from the past year.

3. In statements A and C, the Government contribution has been calculated at 33½ per cent., while Section 25 of the Act distinctly provides that Government shall contribute at the rate of 25 per cent. only on the amount actually raised and expended during the municipal year. No reason is given for the adoption of the higher and unauthorized rate of percentage. In the revised statements, the Government grant will be calculated, in accordance with the Act, on the sum actually raised and expended during the past year, and on the estimated amount which it is proposed to raise and expend during the current year.

4. The sum of Rupees 3000 sanctioned for expenditure on works for the relief of the poor during 1866 has been taken into account as a source of municipal income. This procedure is incorrect: the amount should have been separately accounted for.

5. Forms have lately been issued to be adopted by all Presidents of Municipal Commissions in submitting their accounts, and it is requested that these may be closely adhered to.

6. The following inaccuracies are noted in detailed Statement A:—The sum realized by a tax on 22 ponies, at Rupees 3 each, would be Rupees 66, not Rupees 69 as entered in the account. The tax on 13 ponies, at 1 Rupee each, is entered as 14 Rupees, instead of 13 Rupees.

In the estimated Police charges for 1867-68, the annual cost of three Head Constables, at 22½ Rupees each per mensem, is given as Rupees 792—it should be Rupees 810; and the annual cost of three Deputy Constables, at Rupees 12 per mensem each, is Rupees 432, not Rupees 450 as entered in the estimates.

7. The correct amount of estimated receipts to be realized by the Commissioners for 1867-68 would appear to be Rupees 23,148-6-0. The Government con-

Proceedings of the Madras Government, Public Department,
19th September 1866.

Read the following papers:—

No. 107. TO THE RIGHT HONORABLE LORD FRANCIS NAPIER, K. T.,
Governor of Fort Saint George, Madras.
The humble petition of W. M. BURKE,
late Inspector of Nuisances, Madras,

RESPECTFULLY SHEWETH,

That your Petitioner begs respectfully to invite your Lordship's attention to his present grievance, and hopes that he may not be deemed too troublesome in submitting to your Lordship a full and entire statement of his case, which he feels bound to do, as the matter concerns, not his reputation alone, but the interests of the Madras public at large. Your Petitioner is not long a resident in India, and he may be permitted to ask, to whom can a British subject in this country appeal for justice and redress of grievances, except to a British Nobleman of your Lordship's exalted character?

2. Your Petitioner was selected by the Municipal Board from among many candidates for his late post, on account of his high testimonials of character from English Magistrates and gentlemen, including the Duke of Norfolk. From the time of your Petitioner's appointment up to the present time, he has never been once brought to the notice of the Board for neglect of duty or any fault.

3. Having heard of the corruption that is said to prevail in various Departments of the Public Service in India, your Petitioner, being an old Police Master in England, was continually on the alert here. About two months ago, your Petitioner had occasion officially to report to the Municipal Board that the Native Commissioner, Doctor Jesudasen Pillay, had been employing, for his own private use and domestic purposes, a number of the Native servants belonging to the Municipal Commission, who were paid by the Public.

4. Your Lordship's Petitioner had special charge of all the subordinates, about 763 in number, and was supposed to see them all paid, and duly and properly employed. When your Petitioner inquired where a certain number of those men who came for their pay were employed, he was told that Doctor Jesudasen Pillay had them engaged; and, in order to satisfy himself of this fact, he went personally on another occasion, and found some of the servants belonging to the Municipality in his garden. This your Petitioner noted in his Diary on the 29th May, which he laid before the President and Members of the Board, and no notice whatever was taken of it, save that the first Member, Mr. Cordozo, wrote in the margin "this cannot be true," underneath which your Petitioner wrote "perfectly true," which he was ordered to erase from the book. In England, such straight-forward conduct, on the part of one in your Petitioner's position, would have been duly appreciated; instead of which, he has been here, ever since, subjected to every sort of petty annoyances by this Native Commissioner. In vain did your Petitioner report the matter to other Members of the Board; and with due respect for the President of the Board, Colonel Temple, your Petitioner must say that he winked at the whole affair. The Native Commissioner, Dr. Jesudasen, who had his ear, was your Petitioner's superior, and the charge of disgraceful and fraudulent conduct against him was hushed up, most probably to hide public exposure.

5. Therefore it is for your Lordship to judge whether such conduct on the part of an Officer of Colonel Temple's rank and position was consistent with the

*Proceedings of the Madras Government, Public Department,
5th August 1867.*

tribution, at the rate of 25 per cent. on the intended expenditure, is Rupees 48,154 $\div 4 =$ Rupees 12,038-8-0. The sum at the disposal of the Commissioners would then be

Rupees 23,148	6	0	
" 12,038	8	0	
" 620	0	0	Road Cess.

Rupees 11,490 14 0, or Rupees 4,346 less than the intended expenditure.

8. The suggestions made by Mr. Ballard, with regard to the mode in which payment of the State contribution should be made, will be considered when the replies of the Presidents of the several Municipalities are received.

9. The desirability of altering the municipal year, so as to correspond with the official year, will be considered when the contemplated revision of the Act is undertaken. The proposed change cannot be effected without legislative enactment.

10. The same remark applies to Mr. Ballard's proposal with regard to the payment of Police, referred to in the 4th paragraph of his letter. The requirements of Section 35 of the Act, which provides that "it shall be the duty of the President to pay, on or before the first day of each month, * * * one-twelfth part of the amount annually fixed by Government for the maintenance of the Police, into the District Treasury", do not appear to have been attended to, the cost of the Police, as stated in the 2nd paragraph of the letter under review, not having been recovered from the Municipality.

11. The sum of Rupees 3810, being the Police charges for the past year, should be at once adjusted from the sum of Rupees 5000, which, as appears from paragraph 15 of Mr. Ballard's letter, has been realized from the balance remaining uncollected from the year 1866-67.

(True Extract).

Acting Chief Secretary.

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

Exd. J. H. Burns.

8/11

*Malabar Magistrate's & President's Office
Calicut 10th July 1867.*

From

*G. A. Ballard Esq.
Magistrate & President of the
Municipal Commission
Calicut.*

To

*The Honble. A. S. Ellis
Ag. Chief Secretary to Government
Fort St. George.*

Sir,

*I have the honor to submit Statements
A. B. and C. explaining the actual Municipal
Collection and expenditures for 1866/67 in the Municipality
of Calicut and Estimates of receipts & Expenditures
for 1867/68 for which latter, I request the early
sanction of Government.*

*2. With reference to the enquiry made in
the order of Government dated 19th June 1867. No. 711,
I have the honor to state that the Municipal Accounts
with Government for 1866/67 have not been settled
pending instructions as to the mode of settlement to
be adopted. Rs. 1000 out of the Government contribution
has been returned, but the balance due has not
yet been paid to, nor the cost of the Police
been recovered from the Municipality.*

3. With regard to the method of

honor of a gentleman and his duty to the public. The Members of the Board have shared in the odium of the disgraceful action, except one dissenting Member, Janay Johan Khan Bahadoor. The supervision of nearly the entire executive work of the Municipality has been almost exclusively delegated to Doctor Jesudasen Pillay, and he has filled up many of the subordinate posts, such as that of Overseers, &c., with his own relations and dependents. Your Petitioner being surrounded by his satellites, his energies were clogged, and the Municipal work was retarded; for the Overseers looked up, not to your Petitioner, but to Dr. Jesudasen, for instruction and advice.

6. A few days ago, one of the Native carpenters in the Municipal workshop was induced to prefer a charge of assault against your Petitioner, which was dismissed by the Magistrate, the witnesses having broken down in their evidence. For the proceedings of this case, your Petitioner begs to refer your Lordship to the depositions taken before the Magistrate and to the Board's Minute regarding the same, which will show your Lordship that your Petitioner has not been removed through any irregularity on his part, but through the prejudice existing against him, and on pretence of his mentioning the name of his superior, Dr. Jesudasen Pillay, in the Court, in what the Board considered an offensive manner. The public acknowledge that your Petitioner filled his post with credit, and from the foregoing statement it will be seen that your Petitioner was not discharged through any fault of his, but through an unjust and undignified feeling of prejudice against him. From the positions in which Dr. Jesudasen Pillay and your Petitioner stood towards each other, the Board felt that, in order to preserve a show of respectability, and to discharge the trust placed in it by the public, your Petitioner must be got rid of, or the second Commissioner called to account for the nefarious conduct he has been charged with by your Petitioner.

7. As the Municipal Board is subject to the control of your Lordship, your Petitioner begs your Lordship will, on public grounds alone, cause a full, fair, and impartial inquiry to be made into the whole affair relative to your Petitioner's dismissal and charges against Dr. Jesudasen Pillay, and your Petitioner, as in duty bound, will ever pray.

P. S.—Your Petitioner begs to submit to your Lordship a copy of his testimonials of character.

MADRAS, 20th August 1866.

(Signed) W. M. BURKE.

Referred to the President and Members of the Municipal Commission, with the request that they will furnish Government with a report of the circumstances which led to the Petitioner's dismissal from his appointment as Inspector of Nuisances. In forwarding this report, the Municipal Commission will have the goodness to specify the nature of the charges which the Petitioner preferred against a Member of their body, stating what notice was taken of those allegations by the Board, and offering such remarks as they may deem it expedient to make with reference to the statements contained in this Petition.

(By order)

FORT SAINT GEORGE,
4th September 1866.

(Signed) J. D. SIM,
Secretary to Government.

No. 108. From the Municipal Commissioners for the Town of Madras, to the Chief Secretary to Government, Fort Saint George; dated Madras, 10th September 1866.

We have the honor to return the Petition (with Testimonials) of Mr. W. M. Burke, late Inspector of Nuisances, endorsed by you, on the 4th instant, for report of the circumstances which led to his dismissal.

2. Mr. Burke was appointed Inspector of Nuisances on the 10th January 1866, on probation for six months. During the period since elapsed, his duty in the management of prosecutions had been successful, but in other respects nearly all the Commissioners had formed unfavorable opinions of his conduct; he was twice reprimanded before the assembled Commissioners, once for directly exceeding his powers in the punishment of the highest grade of his subordinates, and once for adding a disrespectful remark to a subject in his Diary which had been noted with disapproval by our President.

3. The question of confirming Mr. Burke in his appointment had not been considered, although the six months had elapsed when the circumstances occurred which directly led to his dismissal. We beg, in explanation of these circumstances, to forward a copy of the *Athenaeum* and *Daily News*, dated 8th August 1866; copies of a Memorandum, of the same date, addressed to Mr. Burke; of his reply, dated 8th August 1866; and of a Minute by Lieutenant-Colonel Temple on the whole case; also an Extract of our Proceedings thereon.

4. We respectfully submit to Government that on the case before us no other course was open for adoption. Mr. Burke had scandalously libelled one of our Members, and had declined to give any explanation or justification of his conduct. One Commissioner, Janay Johan Khan Bahadoor, dissented from our Resolution. He considered that it should have been regarded as a private and personal disagreement between Mr. Jesudasen Pillay and Mr. Burke; but we cannot believe that Government will coincide with that opinion.

5. In your endorsement on Mr. Burke's petition, we are also called on to specify the nature of the charges which the petitioner preferred against a Member of our body, and to state what notice was taken of those allegations.

6. Since the first constitution of the Municipal Commission under Act XIV of 1856, when Colonel Boulderson, Commissioner of Police, was President, an establishment of four Peons, or Hurkaras, has been maintained for the performance of duties similar to those of Policemen in plain clothes. These men have frequently been of service in obtaining clues of evidence to malpractices, which was thus available for formal and open inquiry. For the prosecution of these duties it is essential that they should not be known to the contractors and others resorting to the office in Black Town; they were, therefore, from the commencement, placed under the immediate orders of the Native Commissioner, the late Krishnamacharri, and after his death under Mr. Jesudasen Pillay. Their pay, for convenience of account, was included in the Conservancy Pay List.

7. Two or three months after his appointment, Mr. Burke complained to Mr. Cardozo, the 1st Commissioner, that these four Peons were not under his orders, and that he did not know what they were doing. Mr. Cardozo told him that they were under the orders of the Native Commissioner for special duties. Shortly after

of Settlement, I have already recommended that
the amount proposed by the Commissioners and
sanctioned by Government as the expenditure of
the year to which Government by the 1st of
Contributors 25% should be taken as a basis; that
at the beginning of the year, Government should
advance a moiety of their contribution. It is
now shown that when the sanctioned Municipal
Collections have reached the moiety of the amount
to be raised by the Commissioners, the further
sanctioned Government Contribution should be pro-
portionately, proportionately to the actual expenditure
to the sanctioned amount. Of course if this amount
has to be exceeded in any year, further sanction will
have to be obtained before the proportionate Con-
tribution can be claimed. On further consideration
I think it will be best to make the Collections
instead of the Expenditure the standard. The
estimated expenditure in the first instance will be
the same as the estimated Collections and the
moiety of the Government Contribution should
be advanced on this, but the 25% and monthly
payments when half the Collections of the year
have been realized should be based on the
further Collections actually made up to the sanc-
tioned amount.

I propose this modification because
the

27th June 1871

the items of Collection, are already and must
necessarily be kept separate in account; and
the items to which the Government do and do
not contribute are consequently readily distinguishable.

But the expenditure will be often
incurred without distinction from an aggregate
of various items under some of which Government
do not contribute. Hence if expenditure be taken
as the basis, a second set of accounts will have to
be kept or confusion will arise. The contributions
should consequently be regulated by the actual
Collections up to the sanctioned amounts.

4. As regards paying the Police, the Act
(Sec 38) contemplates monthly payments by the
Municipality. But it would certainly save much
trouble if Government independently of the
arrangement proposed in the preceding para were
pleased to pay the Police direct sending in bills
quarterly, or half yearly for the repayments to be
made to Government by the Municipality.

5. I think these arrangements, whilst
giving the Commissioners reasonable assistance
will tend to ensure collections & expenditure
being kept up with regularity and precision &
will involve no little complication in adjustments
the case will admit of.

6. As regards to the inquiry what check
the Government will place on the Municipality
in accounts

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ward, Mr. Burke took an opportunity of waiting upon Colonel Temple, and told him that he was informed that these four Peons were employed by Mr. Jesudasen Pillay in domestic services. There, we submit, he should have stopped. In his subordinate position, he should have been satisfied to leave the matter to the discretion of those gentlemen.

8. The practice of the Municipal Office is to circulate the previous day all the papers that are for disposal at the weekly Meeting, and, with others, the Diary Book of the Inspector of Nuisances. We enclose the original page, dated 30th May, on which will be seen some remarks in pencil by two of the Commissioners written while in circulation. When the Board met, and the Diary Book was produced, some discussion took place. Mr. Jesudasen assured the other Commissioners that there was no foundation for the charge, and it was determined, for the reasons mentioned in paragraphs 6 and 7, that the President should note his opinion on the Book, which was done at once.

9. At the next weekly Meeting of the Board, on Mr. Burke's Diary being produced, it was found that he had written the words "it is perfectly true" under one of the pencil remarks by a Commissioner; he was called before the Board, severely reprimanded, and directed immediately to expunge the remark. This is the second case referred to in paragraph 2 of this letter. Janay Johan Khan Bahadur desires to observe that he considers our mode of dealing with the case was wrong, that we should have called on Mr. Burke to prove his allegation. We can only state that that gentleman, when the matter was under consideration, although he proposed inquiry, finally did not record any dissent to the course proposed for adoption.

10. We have now placed before Government a statement of the facts, and refrain from commenting on the accusations made by Mr. Burke against several Members of our body; but, as a striking instance of the impetuosity and impatience of authority which are marked features of his character, we forward a copy of the *Standard Newspaper*, of date subsequent to his Petition, containing a violent letter with Mr. Burke's signature, which he had the impertinence to forward for Colonel Temple's perusal.

OFFICIAL MEMORANDUM.

Mr. W. M. Burke, Inspector of Nuisances, is requested to state whether the case of assault brought against him at the Town Police, on 3rd instant, is correctly reported in this day's *Athenæum and Daily News*, and will give any further explanation he may think fit.

MUNICIPAL COMMISSIONER'S OFFICE, MADRAS,
8th August 1866.

(Signed) B. CARDOZO,

Municipal Commissioner
for the Town of Madras.

MEMORANDUM.

This being a case decided by the Magistrates, it would be unwarrantable on the Inspector of Nuisance to comment on it.

8th August 1866.

(Signed) W. M. BURKE,

Inspector.

To Colonel Temple, President of the Municipal Commissioners, Madras.

MINUTE.

A report of a case of assault, in which Mr. Burke, the Inspector of Nuisances, appeared as defendant, was published in the *Athenæum and Daily News* of the 6th instant, by which it ap-

accounts, they do state that the Collector as
the Magistrate & President of all the Munici-
cipalities, has every facility for securing their
correctness. Instructions and forms for keeping
accounts have been furnished to every Muni-
cipality and from the accounts kept according
to them monthly, half yearly, and yearly statements
will be furnished to the President. Instructions
issued for the preparation of the annual statements
which will be followed in the monthly and
half yearly statements are also enclosed.

Before going on to the detailed report
of the Chief Municipality, I must allude to
one other point in the general system. It will
be seen that the current estimates are based
upon the actuals of the year, arrears being brought
forward and included in them. This is obviously
necessary to ensure correspondence and ready
audit with the Imperial Accounts which
deal with actuals. But the value of this is much
lost by the Municipal year not corresponding
with the Official year. On this point I addressed
(Government before and I would respectfully urge
that the very simple remedy required be applied
without delay.

8. I shall now proceed to offer some
remarks first on the actuals of last year.

L. D. & Co. Ltd.
1890-91-92

Secondly on the estimates for the current year.
The proceedings of the last year are shown in the
Demand, Collection & Balance Statement A. and
that of actuals B. The half year was chiefly
devoted to arranging and testing individual
assessments which necessarily occupied much time
and attention. Defects and inequalities still exist
to some extent chiefly in the profession and trade
taxes partly owing to the imperfections of the
Schedules and partly to the short comings of
a first attempt.

The Commissioners will respectfully
submit a revised schedule for the consideration
of Government before long.

9. The apprehension of the detailed
statement has been almost entirely left to a
sub-committee composed of non-official Com-
missioners, who with the aid of trained Clerks
whose services were lent to the Municipality
were appointed to revise the original statements
prepared by the Income Tax Officers & Menons &
the revised lists were passed. Appeals & objections
were heard at General Meetings of the Com-
missioners. Thus while the preparation of the original
statements fell into trained hands, non-official
opinion was brought to bear on their revision.

10. Considerable pains were devoted to

peared that Mr. Burke, in his defence, stated that "ever since he had occasion to report officially to the Board the conduct of the second Commissioner, Dr. Jesudasen Pellay, he had been subjected to several petty annoyances; that Dr. Jesudasen had once openly assailed him, and had already endeavoured to injure his character in the eyes of the public and of the Board. It was his firm conviction that the poor wretches before the Court, who came forward in support of the charge, did not do so of their own accord."

2. The questions put by Mr. Burke to the plaintiff and his witnesses were limited to the two objects of eliciting, 1st, whether they had seen him strike or assault any one at other times, which they answered in the negative, and, 2nd, whether they were instigated to complain by Dr. Jesudasen, which they also denied.

3. The Magistrate dismissed the case, with a severe reprimand to the complainant and his witnesses.

4. On seeing this report in the public prints, I desired that Mr. Burke might be called on to state whether the report in the *Athenæum* was substantially correct, and to offer any explanation he might think fit. This was done at about 1 p. m. of 6th instant.

5. Up to the hour of the Board's Weekly Meeting for the transaction of general business on the 8th instant, no explanation had been received from Mr. Burke, and when his Diary was under review, reference was found to have been made to the complaint against him, and his assertion is recorded that complainant had been instigated by "a certain person."

6. Before the Board concluded business, Mr. Burke was called into the room, and asked why he had not sent any explanation in reply to the Memorandum addressed to him on the 6th instant; he replied, that he had been very busy, but would send it in five minutes. All other business having been concluded, the Commissioners separated, and in the course of the afternoon I received Mr. Burke's reply. It is what I transcribe it:—

"Memorandum, 8th August.

"This being a case decided by the Magistrates, it would be unwarrantable on the Inspector of Nuisances to comment on it."

(Signed) W. M. BURKE,

Inspector.

7. I conclude, from the tenor of this reply, that Mr. Burke acknowledges the correctness of the report as it appeared in the Newspaper, and does not consider it necessary to offer any further explanation. The matter must, therefore, be dealt with according to the statements there recorded.

8. The evidence recorded shows that Mr. Jesudasen, on the same day that the assault was alleged to have been committed, inspected the Carpenters' Work Shop, and on that single circumstance Mr. Burke has presumed to bring an accusation against his superior of having instigated the complainant to make a false charge of assault; the real fact being, as I am informed by Mr. Cardozo, that the man complained to Mr. Jesudasen at the Commissioners' Office, and that Mr. Jesudasen, after consulting with Mr. Cardozo, told the man that the Commissioners declined to interfere, and referred him to the Magistrate for redress.

9. In his defence before the Magistrate, Mr. Burke took an opportunity of introducing Mr. Jesudasen's name, and declared himself to have been for some time past subjected to petty annoyances. He has also made the same complaint to me. He has stated to me that his authority was quite lost; that his subordinates were interfered with. While always anxious to support him in his proper position, I have been obliged, on several occasions, to point out to Mr. Burke that he had himself given ground for interference, by exceeding the powers given him by the Board, and by acting contrary to orders given him.

10. The Board is aware that the supervision of the sanitary condition of the Town has been, for convenience sake, divided between the three Commissioners, and they have been in the habit, without any detriment to discipline or to the authority of the Inspector of Nuisances, of sending for, and giving orders on matters coming under their observation, to the Overseers of Divisions. I am not prepared to recommend this practice to be discontinued. The facility that Mr. Jesudasen enjoys of communicating his orders in the Native languages, may, in some instances, have led the Overseers to refer to him directly where they should have applied to Mr. Burke; but this,

instigated

this Subject by the non-official members who constituted the Sub Committee. The original lists took a long time to prepare and the Sub-Committee took considerable time to revise them.

But short space remained for the hearing of appeals. However inequalities will be gradually corrected and greater regularity and accuracy secured as we go on.

The provisions of the Act with regard to appeals seem to require revision & simplification, but on this subject I propose addressing you shortly.

There was so much preliminary work to do in preparing individual Statements &c. that the collections were commenced very late. They are naturally slow but are assisted by occasional extra aid at particular periods of the year. The most natural, safe and economical agents that can be employed for the purpose are attendants consequently is contemplated in the arrangement for the present. The cost for running both for expenditure and Collection does not exceed 10 rupees the month.

12. Interesting classified details of the expenditure under each head are given at the foot of the Statement A.

It will be seen that Calcutta has so increased in prosperity that the demand

Actual - Revenue	Estimated for the half year	Actual - Revenue	Estimated for the half year	Actual - Revenue	Estimated for the half year
1234.	3500.	1234.	3500.	1234.	3500.
2784.	2888.	2784.	2888.	2784.	2888.
2265.	600.	2265.	600.	2265.	600.
381.	300.	381.	300.	381.	300.
90.		90.		90.	

Considerably exceeds the estimates framed on the basis and other returns of a few years back under every item as noted in the margin.

The number of houses paying upwards of 1 Rupee chiefly calls for remark; the Municipal rate of 1 Rupee represents an estimated annual rent of 20 Rupees and an estimated cost of construction at present market value of Rs 400, a sum which indicates a very superior style of house to that generally found amongst the poorer classes in this country. The number of the more valuable buildings paying 10 Rupees and upwards and representing an annual rental & cost of construction of upwards of 200 to 400 Rs collectively is also worthy of note. The total number of houses and vacant Premises apportioned to the Municipality (excluding 4752 built &c. not brought under agreement on account of the fee only of the owners) is 6840; the half yearly rate applied upon them is Rs 6204. whilst their rental to proprietors may be taken at Rs 269360 and their market value at Rs 4,987,200 or 50 lakhs nearly.

13. The number of persons apportioned to trades and profession is 3629, and they pay an half yearly apportionment of Rs 4656. This supposing the rate per annum taken at 1/2 % of their annual profits represents the annual profits of the trade of the Municipality at Rs 6,200. But as already

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if it occurred ever so frequently, could not be any justification for the course Mr. Burke has chosen to adopt, of openly and publicly traducing the character of a Member of the Municipal Board and his superior.

11. Mr. Burke's neglect to reply immediately to the Memorandum of the 6th, when it ultimately appeared that he had no explanation to offer, cannot be excused on the ground of his being occupied with more important business, as the plea itself implies that he considers the insult offered to the Board an unimportant matter.

12. Upon a consideration of the whole case, and from observation of his conduct generally, I do not think it expedient that Mr. Burke should continue in the service of the Municipal Commission, and, therefore, recommend that he be informed that his services will be dispensed with.

(Signed) J. TEMPLE,

9th August 1866.

President.

Extract from the Proceedings of a Special Meeting of the Municipal Commissioners for the Town of Madras, under date the 9th August 1866.

Read Memorandum by Mr. W. M. Burke, Inspector of Nuisances, dated 8th instant, stating, in reply to the Board's Official Memorandum, dated 6th idem, requesting him to state whether the case of assault brought against him at the Town Police on 3rd instant, is correctly reported in that day's *Athenæum* and *Daily News*, and to give any further explanation he may think fit, as follows:—

"This being a case decided by the Magistrates, it would be unwarrantable on the Inspector of Nuisances to comment on it."

(Signed) W. M. BURKE,

Inspector.

Read Minute by the President, dated 9th instant.

Resolved that Mr. W. M. Burke's services be dispensed with, from this date.

Mr. Janay Johan Khan Bahadoor records his dissent from the foregoing Resolution, and will submit the same in writing as early as possible.

(A true Extract.)

(Signed) B. CARDOZO,

Municipal Commissioner.

No. 109. ORDER THEREON, 19th September 1866, No. 947.

The conduct and language of Mr. Burke since his removal from the Office of Inspector of Nuisances have been so offensive to the Members of the Municipal Commission, that Government cannot contemplate his restoration to his former employment.

2. The Government must, however, express their regret that Dr. Jesudascen has not availed himself of the opportunity to discover and repudiate, in the most explicit manner, the conduct imputed to him, and himself demand an inquiry into the abuses alleged to have occurred.

3. Ordered that the following Endorsement be passed on Mr. Burke's petition:—

"The Government have made inquiry into the circumstances which led to Mr. Burke's dismissal, and, in consequence of his intemperate language and insubordinate conduct towards the Municipal Commissioners, decline to interfere in his behalf."

(True Extract).

J. D. SIM,

Secretary to Government.

To the Municipal Commissioners, with one enclosure, returned.

Copy of Endorsement to Mr. Burke, with two enclosures, returned.

Ed. J. H. Burns.

already remarked the incidence of this tax in detail according to the schedules is unequal.

There were no assessments under Chap. I there being no joint stock Companies. A portion of the tax under Chap. II is contributed by the Vahils in the Civil and Principal Sudder Amins Courts who are charged at an invariable rate of Rs 25 each and similarly by Vahils of the Munsiff Courts who are also invariable charged at Rs 12 each. These rates press heavily as the income in both cases in the Mofussil ranges low in many cases. The number of persons assessed and the amount of assessment under Chap. 2, 3, 4 & 5, and a new Sub. Rate of 1 Paise under Chap. 5 sanctioned by Government are as noted in the margin. The great number of petty traders shows a peculiar commercial activity in the towns and is very characteristic of the Coast & its population. These assessed, it must be here mentioned, exclude the laboring population as well as the very small traders.

14. The number of Carriages & animals of different descriptions taxed and the Carts registered are as under.

Four wheeled at 9 Rs for half year	80
Do at 4 1/2 Rs	38
Two wheeled at 2 Rs	74
Horses at 4 1/2 Rs	12
Donkeys at 1 1/2 Rs	22
Do at 8 Annas	12
Carts registered	398

Rs	Annas
Left 0	
2 84	
3 48	
4 25 1/2	
5 12 1/2	
6 12 1/2	
36 29	48

This, though not in itself great, is a great increase on the number that existed a few years back and the Municipal improvements will doubtless result in still further advance.

15. Owing to the late period at which the collections commenced as already remarked Rs 1706 of the assessment were alone realized within the year leaving a balance at its close of Rs 10579.

* Rs 800 of this upwards of Rs 5000 has since been collected.

16. Under expenditures I have already alluded to the small cost of the collecting establishment, the Office and Conservancy Establishments consist respectively of 3. Clerks, 1. Bhow & 1. Masalcha and of 1 Overseer and 1 Bhow.

17. Of works the only important one undertaken was the Town Canal (already reported upon) to complete water communication with Bay of Bengal. For this Government sanctioned an absolute grant of Rs 5000 and an advance of Rs 3000 to the Municipality. The expenditure incurred for it during the year is as follows:

Amount expended in the employment of the force on the Canal Works	Rs 2025
By Contract laborers	1375
	3400

The commencement of the work gave timely relief to a considerable number of people, but the urgent call for such relief passed away very soon after sanction for the work had been accorded, and as difficulties in the execution presented

Minute

1. A Report of a case of Assault, in which Mr Burke, the Inspector of nuisances appeared as Defendant is as published in the Albion and Daily News of the 6th Instant, by which it appeared that Mr Burke in his defence stated that, ever since he has occasion to report officially to the Board the conduct of the Deane Commissioner, D. Jesudacen Pillay, he has been subjected to several petty annoyances; that D. Jesudacen had once openly assailed him and had already endeavoured to injure his character in the eyes of the public and of the Board. It was his firm conviction that the poor wretches before the Court, who came forward in support of the charge did not do so of their own accord.

2. The questions put by Mr Burke to the Plaintiff and his witnesses were limited to the two objects of eliciting whether they had seen him strike or assault any one at other times which they answered in the negative; and 2nd, whether they were instigated.

presented themselves the work was carried on more slowly than was at first intended.

It has made very fair progress, however, and promises to be very useful.

The remaining expenditure under this head was only Rs 900 chiefly devoted to very petty works as detailed in the statement. The slight cutting for water was Rs 125 in part payment for the repair of the small connecting road called Robinson's road, Rs 250 for opening the base of a road in the Panjagura & Muslum, and an advance of Rs 600 for the reconstruction of an utterly dilapidated timber bridge originally constructed by the Government. It connects the Vallygama & Panjagura & Muslum.

18. No sanitary works were attempted, save clearing a few drains; but attention is being paid to the subject and the Commisnaries hope to report progress during the current year.

19. The total expenditure under all heads during the year was Rs 6006.

20. I proceed to consider the arrangements for 1867/68. It will be seen that the balance of Cash to be brought forward to the current year account is Rs 2700, arrears of previous years taxes remaining to be collected is Rs 10,888 and the Government Grant remaining to be paid thereon after deducting 10,000 Rs, already paid is Rs 800 30/6, making in all Rs 16,664.

Rs. 12465.
 9718
 9800
 599
 26152
 14000 and 14000
 14000
 14000
 14000
 14000

The Commisnaries propose to reimpose for 1867/68 the taxes apayed last year and I have the honor to request the sanction of Government to this course. The estimated current collections and expenditure will be as noted and calculating the Government Grant at 33 1/3 per cent upon this amount i.e. at Rs 7717, the total available apots for the year will amount to Rs 48,164.

21. I subjoin a statement exhibiting at a glance the estimated apots and proposed expenditure.

Estimated Assets.	Rs.	Proposed Expenditure	Rs.
Balance of Cash at the end of last year	2700.	Police charges remaining to be paid on account of last year	3810.
Taxes of last year remaining to be collected	10888.	Estimated Rs for the year 1867/68	7629.
Grant of Government		Establishment	1786.
to be paid thereon	3076.	Office expenses & salaries of try. due	1159.
Estimate of current collections	26152.	Collection	1772.
Grant of Government	7717.	Repayment of Government loans	760.
to be paid for the current year	120.	Works	
Total	16664.	Canal, including bridges over it & expenditure on account of last years sanction.	5900.
		Brack. pond	2000.
		Repairs & improvements of existing roads	1200.
		Dist. Cont. Sanitary & Conservancy	6200.
		Reserve for contingencies	4168.
		Total	48164.

The Police charges for the last year are on the estimate and those for the current year are the estimate's estimate that by the Police Superintendent. The Office and other establishments are much the same as last year. The sum of Rs 400 is repaid to the Government by Grant for the Canal (Rs 2000).

to complain
investigated by Mr. Jesudasan which they also
denied.

3. The Magistrate dismissed
the case with a severe reprimand to the com-
plainant and his witnesses.

4. On seeing this report in
the Public prints I desired that Mr. Burke
might be called on to state whether the report
in the Athenaeum was substantially correct
and to offer any explanation he might think fit.
This was done at about 1 P.M. of 6th Instant.

5. Up to the hour of the Board's
weekly meeting for the transaction of general
business on the 8th Instant, no explanation had
been received from Mr. Burke, and when his
Diary was under review, reference was found
to have been made to the complaint against
him and his assertion is recorded that com-
plainant had been investigated by "a certain person."

6. Before the Board concluded
business, Mr. Burke was called into the
room and asked why he had not sent any
explanation in reply to the memorandum ad-
dressed to him on the 6th Instant, he replied,
that he had been very busy but

it in five minutes. All other business
having been concluded, the Commissioners
separated and in the course of the afternoon
received Mr. Burke's reply. It is so
short that I transcribe it, "Mem: 8th August.
"This being a case decided by the Magistrate
it would be unwarrantable on the Inspector
of Nuisances to comment on it."

Signed, W. M. Burke
Inspector.

7. I conclude from the tenor of
this reply, that Mr. Burke acknowledges the
correctness of the report as it appeared in
the newspaper, and does not consider it
necessary to offer any further explanation.
The matter must therefore be dealt with
according to the statements there recorded.

8. The evidence recorded shews
that Mr. Jesudasan, on the same day, that
the assault was alleged to have been commit-
ted, inspected the Carpenter's Work-Shop:
and on that single circumstance Mr. Burke
has presumed to bring an accusation against
his superior of having investigated the complainant
to make a false charge of assault - the real
fact

23. The principal works specifically determined on by the Commissioners are those noted and their importance is unmistakable.

The Commissioners are considering the details of expenditure & its distribution on other works and there are many calling for attention.

Sanitary Conservancy is also being attended to and indeed the funds run considerably short of requirements.

24. They therefore the early sanction of Government to the Contributions noted.

On the principles advocated in para 3 of this letter a sum of Rs 5396 should be placed at the credit of the Commissioners.

(I have the honor to be,
Sir,

Your most obedient servant.

G. S. S. S.

Magistrate & President
of the Council
Municipal Commission

Continuation of

Bazar Canal
Bazar Road

Repairs

Old Port Road

Little Bazar

Big Bazar

Malini Bazar

immense small
works are in progress

* Remaining to be
paid on the collections
on account of last
year after deducting
1000 Rs paid. Rs 3076.
to the estimated
current collections
of 1867/68. - 7717.

fact being as I am informed by Mr. Cardozo, that the man complained to Mr. Jenderson at the Commissioners' office, and that Mr. Jenderson after consulting with Mr. Caruso, told the man that the Commissioners declined to interfere, and referred him to the Magistrate for redress.

9. In his defence before the Magistrate, Mr. Burke took an opportunity of introducing Mr. Jenderson's name, and declared himself to have been for some time past subjected to petty annoyances. He has also made the same complaint to me. He has stated to me, that his authority was quite lost, that his subordinates were interfered with. While always anxious to support him in his proper position, I have been obliged on several occasions, to point out to Mr. Burke, that he has himself given ground for interference, by exceeding the powers given him by the Board, and by acting contrary to Orders given him.

10. The Board is aware, that the supervision of the Sanitary condition of the Town has been for convenience sake, divided between the three paid Commissioners, and

and they have been in the habit, without any detriment to discipline or to the authority of the Inspector of Streets or of sending for and giving orders on matters coming under their observation to the Overseers of Divisions. I am not prepared to recommend this practice to be discontinued. The facility that Mr. Jenderson enjoys of communicating his orders in the native languages may in some instances have led the Overseers to refer to him directly where they should have applied to Mr. Burke, but this, if it has occurred ever so frequently, could not be any justification for the course Mr. Burke has chosen to adopt, of openly and publicly traducing the character of a Member of the Municipal Board and his superior.

11. Mr. Burke's neglect to reply immediately to the Memorandum of the 6th, when it ultimately appeared that he had no explanation to offer, cannot be excused on the ground of his being occupied with more important business, as the plea itself implies that he considered the insult offered to the Board an unimportant matter.

Pro 3 July/67 300 300 300

Public 1867 1868

From
1867

G. A. Ballard Esq.
Mayor & Pres. of the
Municipal Council
Calcutta

To

The Honble S. S. Ellis
Mg. Chief Secy. to Govt.
Fort St. George

Recd 10 July 1867
1867

Encl 4

No 11 No 1097

Submit report on the
working of the Municipal
Commission of Calcutta.
during 1866/67

1867 1868

11

22 July 1867

Statement of Collections and Expenditure for 1866/67 for the Municipality of

No

Expenditure actually paid

1. Maintenance of Police
2. Establishment & Contingencies
3. Making and repair of roads
4. Construction and repair of drains, Salaries Rs 45
5. Cleaning of Drains, roads, Salaries Rs 5
6. Other purposes not contemplated by section 26 but provided under sec. 29.

Total expenditure
Balance remaining to the Credit of
the Municipality

Collections realized

Balance at the beginning of the year
The details given in the Collection Column
of the M. C. B. Statement are then to
be entered here.

Total Collections and Balance

N. B. Further particulars under each head of charge
should be entered in detail under it or if too
numerous, should be detailed in an Appendix.
The Establishments can be divided into office,
collections, and sewerage.
It is now intended to show the expenditure
on works as distinct from sewerage establish-
ment &c.
Lighting must fall under 6.
Any charges of the year remaining to be
disbursed should be specified in a footnote

1. true copy

S. S. Ellis
President

12.

Upon a consideration of the whole case and from observation of his conduct generally, I do not think it expedient that Mr. Burke should continue in the service of the Municipal Commission and therefore recommend that he be informed that his services will be dispensed with.

Signed J. Temple
President.

9th August 1866.

True Copy.

A. S. S. S.

W. H. H.

Municipal Commission.

Official Memorandum.

Mr. W. M. Burke, Inspector of Nuisances, is requested to state, whether the case of assault brought against him at the Town Police on the instant, is correctly reported in this day's Standard and Daily News, and will give any further explanation he may think fit.

Municipal Commission Office
Madras 6th August 1866
Signed A. S. S. S.
Municipal Commissioner
for the Town of Madras

/True Copy/

A. S. S. S.

Municipal Commission

Demand, Collection, and Balance Statement for 1866/67 for Municipality of

Items	Demand or assessment	Collection during the year	Permit	Balance at the end of the year remaining to be collected
1 Rates on Houses, Buildings and Lands				
2 Tax on trades and professions				
3 Tax on Carriages and Animals				
4 Fees for registration of Carts				
5 Solls				
6 Road cess				
7 Miscellaneous				
8 Government Contribution				
Total				

N.B. Further details of the several taxes should be given at the foot of the statement as follows. Under item 1 can be given the number of rates and the amount of assessment. Classified into several grades as those paying a tax of one Rupee and below, paying 1 to 5 Rupees, from 5 to 10 Rupees, from 10 to 20, from 20 to 50, from 50 to 100, from 100 to 200, from 200 to 500, from 500 to 1000. Under item 2 can be entered the number of persons taxed, and the amount of assessment under each class of the schedule. Under item 3 the number of carriages and animals of different descriptions licensed and the tax on each. Under item 4 the number of Carts registered and so registered. Under item 5 the number of carriages and animals which have been inward and outwards at each toll gate. Under item 7 the various items comprising it should be specified, as fares, date of lands, or other property of the Municipality &c. &c. If the Municipality is not paid, can be entered under demand, and brought forward under balance to be realized.

Signature
President

Estimate of Income and Expenditure for 1867/68 for the Municipality of

Expenditure

Collection

The several items of expenditure estimated for the year as well as any remaining to be paid on account of the previous year's should be detailed here under the several headings and in the manner shown for the statement of actuals accompanied by any appendices and foot note remarks necessary.

The expenditure sanctioned for any year should be considered to lapse at its end. So that when required for the completion of works already sanctioned and undertaken should be provided for in the estimate for the new year.

A reserve equal to 10 per cent of the annual income should be provided for

Balance at the end of last year brought forward
Arrears of taxes in last year remaining to be realized
Estimated Current Collections
These must be detailed under the several heads as in the statement of actuals

Total expected for the year

(True copy)

Signature
President

8th August 1866, 15

Memo,

This being a case decided
by the Magistrates, it would
be unwarrantable on the Inspector's
of Nuisance to comment on it.

Signed W. M. Burke
Inspector

Colonel Temple.
President of the Municipal Comm^{tee}
at La Oros.

/True Copy/

Mansoor

Municipal Commissioner

Circular to all Vice Presidents of Municipalities in Malabar

The President observes that the Municipal estimates for 1867/68 received from the several municipalities do not bring forward the balance and arrears collections remaining to be made on account of last year, nor provide for expenditure therefrom, and no statement of collections and expenditures for 1866/67 has been received, except from Cochin, which however does not show the demand or the amount assessed.

The President requests that revised estimates for 1867/68 and the statements of the actuals of 1866/67 may be sent in the accompanying forms as early as practicable for submission to Government.

The statement of actuals for 1866/67 should comprise a Demand, Collection, & Balance Statement for the Municipal taxes and a D.D. & C.D. statement showing the collections realized and expenditures disbursed on opposite sides and the balances remaining at the credit of the municipality at the end of the year; any expenditure incurred for the year but not actually paid, should not be charged as actual expenditure, but may be provisionally noted at the foot of the statement, to be carried forward to the next year's estimates.

The estimate for 1867/68 should show the estimated assets and expenditure for the year on opposite sides. The former should embrace the balances of cash remaining at the end of the previous year, the balance of taxes

Providence, Aug. 28

My dear Mr. Brewster,
 The note by the private
 Secretary was only a record
 of my hearty recollection
 of your feeling with
 respect and was not
 intended to be the basis
 of an official docket. I
 have even tempered your
 language a very little
 so as to appear to
 keep the case

31
remaining to be collected on account thereof
as shown in the Demand, Collection and Balance
Statement, as well as the estimated Collection
for the current year and the Government
Grant and the amount of road cess trans-
ferred to the Municipality under recent
orders.

The expenditure should be so arranged
as to leave a reserve equal to 10 per cent
of the annual income to meet unexpected
falling off in the collections or increase of
expenditure.

No reports on the Municipal char-
acters for 1866/67 have been received except
from Cochin. No particular instructions need
be required for the preparation of the
reports. It is requested that the actual
and estimates now called for may not be
delayed on account of the reports, which
can follow afterwards.

The statement of actual and
estimated expenditure for the Police received
from the Police Department should be sent
in original with the estimate.

Calcutta
22nd June 1867 } signed/ G. A. Ballard.
(True copy) President

G. A. Ballard
President.

hereafter.

Return me
y^r very truly
Napier

21
Oct 29th 1846.

My dear Sir
I have just
received your
kind letter just up
in the enclosed packet
is an answer to a note
of mine pointing out
that it would hardly
do to ask the American
Commission to collect

Send the following letter from the President of the Calicut Municipal Commission - dated 10th July 1867

August
order thereon, 5 July 1867. No 967.

With his letter above recorded the President of the Calicut Municipality submits statements showing the actual receipts and disbursements during the past year, and estimates of probable receipts and expenditure for the year ending on the 30th April 1868.

2. These statements must be returned for revision, with a view of the errors being corrected, and the submission of accounts showing the actual receipts & expenditure for the present year, separately from, and exclusive of, outstanding balances remaining uncollected from the past year.
3. In statements A and C the Government contribution has been calculated at 33 1/3 per cent, while Section 25 of the Act distinctly provides that Government shall contribute at the rate of 25 per cent only on the amount actually raised and expended during the official Municipal year. No reason is

Two 5th
in a letter from the Mayor
and President of the Municipality
Commission Calicut dated 10th July 1867.

Copy of letter from
Mayor to the President
of Municipal Commission

Two 5th August 1867

2nd Feb. 1868

A.
1071

Referred to the President & Members of the
Municipal Commission with the
request that they will furnish Govt.
with a ~~full~~ report of the circumstances,
which led to the Petitioner's dismissal
from his appointment as Inspector
of Insurances. In forwarding this
report the Municipal Commission
will ^{have to go through} ~~state~~ the nature of the
charges which the Petitioner pre-
ferred against ~~the Commission~~,
stating what notice was taken
of ^{may be by} ~~them~~ by the Board and offering
such remarks as they may
deem it ^{expedient} necessary to make with
reference to the statements contained
in this Petition.

For S. Co. 3.
24 Oct 1863.
one Mance. put in
with 2 Enclaves.

by
Chief Secretary

give for the adoption of the higher and unauthorized rate of percentage. In the revised statements the figures in front will be calculated, in accordance with the Act, on the sum actually raised and expended during the past year, and on the estimated amount which it is proposed to raise and expend during the current year.

4. The sum of Rs 3000 authorized for expenditure on works for the relief of the poor during 1866 has been taken into account as a source of Municipal income; this procedure is incorrect; the amount should have been separately accounted for.

5. Forms have lately been issued. The adopted Joint Residents of Municipal Committees in submit their accounts, and it is requested that there may be ^{closely} ~~as nearly as~~ ^{possible} adhered to.

6. The following inaccuracies are noted in detailed statement A. The sum realized by a tax on 22 ponies at Rs 3 each need be Rs 66 not Rs 69 as entered in the

account: and 13 ponies at 1R each does not give a total of Rs 13. In the estimated Police charges for 1867/8. The annual cost of 3 Head Constables at 22½ Rupees each, per mensem is given as Rs 792: it should be Rs 810; and the annual cost of 3 Deputy Constables at Rs 12 per mensem each is Rs 432, not Rs 450 as entered in the estimates.

7. The correct amount of estimated income from 1867/8 would appear to be Rs 23,148. 6. 0. The Government contribution at the rate of 25 per cent on the intended expenditure is Rs 5,786. 15. 0: and the sum at the disposal of the Commissioners would then be

Rs 23,148. 6. 0.	
Rs 12,038. 8. 0.	
Rs 5,20. 0. 0.	Road Cess.
<u>Rs 15,806. 14. 0.</u>	

or Rs 15,346 less than the intended expenditure.

8. The suggestion made by Mr. Ballard with regard to the mode in which payment of the State contribution should be made, will be considered.

To
The Chief Secretary to Government.
Fort St George.

Sir,

1. We have the honor to return the
petition (with Testimonials) of a Mr.
W. M. Burke late Inspector of Nuisances
submitted by you on the 4th Instant, for
report of the circumstances which
led to his dismissal.

2. Mr. Burke was appointed
Inspector of Nuisances on the 10th
January 1866, on probation for six
months during the period since
elapsed his duty in the management
of Prosecutions had been successful
but in other respects nearly all the
Commissioners had formed unfavorable
opinions of his conduct; he was
twice reprimanded before the
assembled Commissioners, once
for directly exceeding his powers in
the punishment of the highest grade
of his subordinates, and once for

be considered
~~transmission~~ ~~the~~ ~~address~~, when the copies
 of the Presidents of the several Municipalities are received.

9. The desirability of altering the Municipal year so as to correspond with the official year will be considered when the contemplated revision of the Act is undertaken: the proposed change cannot be effected without legislative enactment.

10. The same remark applies to Mr. Ballant's proposal with regard to the payment of Police, referred to in the 11th paragraph of his letter: the requirements of Section 35 of the Act which provides that "it shall be the duty of the President to pay on or before the first day of each month $\times \times \times$ one twelfth part of the amount annually fixed by Government for the maintenance of the Police, into the District Treasury" do not appear to have been attended to, the cost of the Police, as stated in the 2nd paragraph of the letter under review, not having been recovered from the Municipality.

11. The sum of Rs 3840 by the Police charges for the past year should be at once adjusted from $\times$

The President of the Municipality
 has paid up the balance
 due to the Government

* The sum of Rs 5000 which as appears from para. 15 of Mr. Ballant's letter has been realized from the balance remaining uncollected from the year 1866/7.

J.B.

adding a disrespectful remark to
a subject in his diary which had
been noted with disapproval by our
President.

3. The question of engaging
Mr. Burke in his appointment had
not been considered although the
six months had elapsed when the
circumstances occurred which
directly led to his dismissal, we
beg in explanation of these circumstances
to forward a copy of the Standard
and Daily News dated 6th August 1866,
copies of a Memorandum of the same
date addressed to Mr. Burke, of his
reply dated 8th August 1866, and of a
Minute by Lieut. Colonel Temple
on the whole case; also an Extract
of our Proceedings thereon.

4. We respectfully submit
to Government that in the case
before us no other course was open
for adoption. Mr. Burke had
repeatedly and abusively libelled one of our
Members and had declined to give
any explanation or justification
of his conduct. One Commissioner
Janay Chohan Khan Bahadur
dissented

dissented from our Resolution. We
considered that it should have been
regarded as a private & personal
disagreement between Mr. Janay
Pillay and Mr. Burke, but we cannot
believe that Government will coincide
with that opinion.

5. In your endorsement on Mr.
Burke's Petition we are also called
on to specify the nature of the
charges which the Petitioner preferred
against a Member of our body, and
to state what notice was taken
of these allegations.

6. Since the first constitution
of the Municipal Commission under
Act XIV of 1856, when Colonel Boulderson
Commissioner of Police was President,
an establishment of 40 Peons or
Barkaras has been maintained
for the performance of duties similar
to those of Policemen in plain clothes.
These men have frequently been of
service in obtaining clues of evidence
to malpractices which was thus
available for formal and open
enquiry for the prosecution of

Public 1867. Department.

No. 947-

PROCEEDINGS OF GOVERNMENT.

Dated, 5 August 1867

794² 1310-1339-216.

16218

these duties it is even held that they should not be known to the Contractors and others resorting to the office in Black Town, they were therefore from the commencement placed under the immediate orders of the Native Commissioner. The late Krishnamachari, and after his death under Mr. Jendras Pillay. Their day for convenience of account was included in the Conservancy Day list.

7. Two or three months after his appointment Mr. Butte complained to Mr. Carozo the 1st Commissioner that these four persons were not under his orders and that he did not know what they were doing. Mr. Carozo told him that they were under the order of the Native Commissioner for special duties. Shortly afterwards Mr. Butte took an opportunity of waiting upon Colonel Temple and told him that he was informed that these four persons were employed by Mr. Jendras Pillay in domestic services.

services. There, we submit, he should have stopped. In his subordinate position he should have been satisfied to leave the matter to the discretion of those Gentlemen. The practice of the Municipal Office, is to circulate the previous day all the papers that are for disposal at the weekly meeting, and with others the Diary Book of the Inspector of Nuisances. We enclose the original page dated 20th May on which will be seen some remarks in pencil by two of the Commissioners written while in circulation. When the Board met and the Diary Book was produced some discussion took place; Mr. Jendras opposed the other Commissioners that there was no foundation for the charge, and it was determined for the reasons mentioned in Paras 6 & 7, that the President should note his opinion in the Book which was done at once.

9. At the next Meeting of the Board, on Mr Burke's Case being produced it was found that he had written the words "It is perfectly true" under one of the pencil remarks by a Commissioner; he was called before the Board, severely reprimanded and directed immediately to expunge the remark. This is the second case referred to in Para 2 of this letter. Janaj Johan Khan Bahadur ~~in~~ desires to observe that he considers our mode of dealing with the case was wrong, that we should have called on Mr Burke to prove his allegation. We can only state that that Gentleman ^{when the matter} was under consideration, although he proposed inquiry, finally did not record any dissent to the course proposed for adoption.

10. We have now placed before Government a Statement of the facts and refrain from commenting on the accusation.

835
Members of our Body but as a striking instance of the impetuosity and impatience of an Authority which are marked features of his character, we forward a Copy of the "Standard" Newspaper of date subsequent to his Petition containing a violent letter with Mr Burke's signature; which he had the impertinence to forward for Colonel Temple's perusal.

We have the honor to be
Sir,
Your Most Obedient Servants

Thos. R. President
Nardoo
S. S. S. S.
H. S. S. S.
Janaj Johan Khan
Bahadur
Principal Commissioner
for the Town of Madras

400 1161 & 1162

Wm. H. M. Ryker dated 29th Dec 1866
Commissioner in Charge

in contact

Mr. Barker's offence was his publicly sub-
mitting a report in regard to certain alleged
movements of Dr. Lundgren, and his restriction
of the truth of that report, by a construction
in his official diary.

his official duty.
I am not satisfied that these acts originally
formed a sufficient ground for the dismissal
of Mr Burke from the Inspectorship.
His subsequent conduct however, has been
so properly insubordinate & disrespectful
to the body of Commissioners that, even if
the Govt had the power to direct his re-
location to office, it would not now be
exercised in Mr Burke's favor -
But, I do not find that the Govt propose

June 1866

John

for the two pillars.

The Chief Secretary to Govt
St. John's George.

Plates 10' 3" deep timber $\frac{1}{16}$ in.
Pneumatics 10' 0"

761
201162

Reporting on the case

condances which had

to the demand of

der Punkte habe beschreiben

of Advances.

Read Petition of Mr W. M. Burke, late Inspector of Prisons
Mass. — 20 August 1866.

Letter from the Municipal Com^{tee} 10 Sept 1866

Order thereon 19th Sept 1866 N: 947.

Mr. Burke is core

1. The conduct and language
of my Burke since his
removal from the office of
Inspector of Prisons has been
so offensive to the
members of the Municipal
Committee that we cannot
contemplate his
reinstatement to his former
employment.

direct has been to
in the for denials that
the fact decline
in the face in his
behalf.

However,

The fact must
be borne in mind
that Dr. J. J. J. J.
has not an interest
himself of the
particular of the
and to be liable
in the most explicit
the name of the
himself
and there will be
an injury in the

In the Commission under the control
of public opinion against the
masters of their own order and
order this particular case Mr. Burke
has used such intemperate language
with respect to the committee and the
Municipal Commission that he
could no longer be usefully or properly
employed by that body. I agree, however,
with Mr. Phillips in thinking that it
is to be regretted that Frederick
Pillay has not availed himself of
this occasion personally to disavow
and repudiate the charge against
him in the most explicit manner
and to propose an enquiry into the
abuse alleged to have occurred.
I think a communication to that sense
should be made to the Commission.

W M
J P

abuses alleged to
have occurred

Ordered that
the following entry
be passed on
Mr. Birnie's pe-
tition.

"The pet^r has
made enquiry
as to the circum-

stances which led
to Mr. Birnie's dis-
missal and de-
clined to interfere
in his behalf"

in consequence of his intemperate
language and unbecomingly conduct
towards the Board of Commissioners.

A. Birnie, Esq.
of the County of
Dumfries, has been
dismissed from the
office of the Clerk
of the Board of
Commissioners
of the County of
Dumfries, in conse-
quence of his intemperate
language and unbecomingly
conduct towards the
Board of Commissioners.

Ld

CO. of the pen
to be sent to the
Board of Commissioners

to be sent to the
Board of Commissioners
of the County of
Dumfries, in conse-
quence of his intemperate
language and unbecomingly
conduct towards the
Board of Commissioners.

1072
The 1881 Olynthia

Reg 43

Proceedings of the
Madras Government

28/19 Sept 1881