

MADRAS RECORD OFFICE.

Government of Madras.

Public **DEPARTMENT.**

G.O. No.	8593	Press Mis-
<i>24-5</i> Dated	2 - 9	19-188

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Department,
2nd September 1868.

No. 24. Read the following letter from the President of the Municipal Commission, Cochin, to the Chief Secretary to Government, Fort Saint George; dated Calicut, 13th June 1868, No. 90.

I have the honor to forward the accompanying report from the Vice-President of the Cochin Municipality on the working of the Towns' Improvement Act in Cochin during the year ending 30th April 1868, and to submit statements A, B, and C, showing the actual collection and expenditure.

House tax.
Profession tax.
Carriage tax.
Registration fees.

2. Funds were raised as in the previous year from all sources, excepting tolls.

3. The total receipts of the year under report, as per Statement C enclosed, amount to Rupees 9,325-4-11. This sum includes, besides the amount collected under different sources for 1867-68 (Rupees 6,469-13-4), the arrears collection on account of 1866-67 (Rupees 1,370-0-1), as also balance of cash on the 1st May 1867 (Rupees 1,485-7-6).

From the demand collection and balance statement noted, it will be observed that about one-sixth of the total demand including arrears remains to be collected.

Particulars.	Demand.			Collection.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
House tax	5,390	12	0	4,626	5	5	772	11	9
Profession tax	3,815	0	0	3,010	8	0	804	8	0
Carriage tax	93	8	0	93	8	0	...	...	...
Registration fees	89	8	0	89	8	0	...	...	...
Miscellaneous	70	0	0	70	0	0	...	...	...
Total...	9,417	12	0	7,839	13	5	1,577	3	9

4. The expenditure under different heads was as follows:—

5. *New Works*.—Under this head Rupees 1,813-12-8 was expended in providing seven latrines, two privy boxes, and constructing new drains and culverts.

6. *Repairs*.—A sum of Rupees 1,112-13-2 was spent in thatching the sepoy lines, and repairing roads, drains, and culverts.

7. *Conservancy*.—Rupees 1,188-0-4 was spent under this head on account of carts and hire of coolies, and in clearing out drains. This item also includes the pay of one Vaccinator for seven months entertained by the Municipality.

8. *Police*.—Charges for the maintenance of Police for the half-year ending 30th April 1867, and also for the year under report, have not yet been paid, and the State contribution due to the Municipality has not been drawn for the said period. The Commissioners have made

		Rs.	A.	P.
Charges on account of half-year ending 30th April 1867		1,956	0	0
Do. do. for 1867-68.		3,944	13	0
Total...		5,900	13	0

a miscalculation in supposing the balance in hand with the Government contribution will not meet the Police charges due, as will be seen from the statement enclosed—vide enclosure No. 5. The Superintendent of Police has been requested to furnish a statement of actual charges incurred, and as soon as the statement is received accounts will be adjusted in due course.

9. *Establishment*.—Rupees 1,386-14-4 were expended under this head, including miscellaneous charges.

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2nd September 1868.*

10. Rupees 527-7-6 were also spent for purposes other than those specified in Section 25 of the Act, viz., towards providing lamp posts and lamps for a portion of the town. These are being got out from England.

Amount sanctioned.....	Rs. A. P.
Expenditure.....	700 0 0
	1,813 12 8
Excess.....	1,113 12 8

The total expenditure sanctioned, exclusive of Police, was Rupees 6898, but only Rupees 6029 were actually spent.

11. In conclusion, I have to remark that the Commissioners exceeded the amount sanctioned by Government under Head I in Statement A, and to request the sanction of Government for the expenditure.

REPORT of the proceedings of the Municipal Commissioners for the Town of Cochin for the year ending on the 30th April 1868.

1. During the period under review the Municipal Commissioners met for the transaction of business no less than fifty times. In addition to routine affairs not worthy of being reported upon, they heard and determined 121 appeals against assessment and taxation, of which 45 were allowed and 76 rejected. There were also 61 petitions on miscellaneous matters disposed of.

2. In the collection of rates and taxes, the Commissioners have not had to contend with any difficulties of a nature which are not generally experienced at the outset of almost every kind of taxation. In fact, considering the short period that the Act has been in operation, they are of opinion that it can scarcely be expected that a larger amount of the principal rates and taxes could have been collected than the following, viz. :—

	For 1867-68.			Arrears of preceding half-year.		
	RS.	A.	P.	RS.	A.	P.
A. Rates on houses, buildings, and lands	3,801	5	4	825	0	1
B. Tax on arts, trades, professions, and callings.....	2,465	8	0	545	0	0

The balance to be recovered is Rupees 772-11-9 under the head A, and Rupees 804-8-0 under the head B, including the arrears of the preceding half-year, which in the aggregate amount only to Rupees 251-15-9. The Commissioners consider it not unsatisfactory that, notwithstanding the remissions made to the amount of Rupees 160-11-0, and the discontinuance of the road-cess within municipal limits, the actual receipts for 1867-68 should still have fallen short of the estimate by only Rupees 1,678-0-2, which deficiency is, moreover, but a nominal one, as there is nearly as much (Rupees 1,577-3-9) remaining to be collected.

3. *New works and improvements.*—Under this head the Commissioners have expended Rupees 1,813-12-8 in making seven latrines and two privy boxes, new drains on the side of certain roads, and several culverts. They were obliged to exceed their estimate (Rupees 700) by Rupees 1,113-12-8, as they were anxious to see the drains completed before the setting in of the monsoon. The excess was, however, made up by the sums remaining out of the amount estimated for other purposes.

4. *Repairs.*—The amount of expenditure estimated under the head “Repairs” was Rupees 1,600, but actually incurred was Rupees 1,112-13-2. This amount was expended for the thatching of huts in the “Sepoy Lines” and for the repairing of roads, lanes, drains, and culverts. The former is an expenditure which the Commissioners had not foreseen, and hence the want of provision therefor in the estimate. It will be seen, moreover, that the sum expended for the repairing of roads exceeded the estimate (Rupees 600) by Rupees 43-3-10.

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2nd September 1868.*

5. *Conservancy.*—Of the sum of Rupees 2060 which was intended to be laid out towards conservancy, Rupees 1,188-0-4 only have been actually expended. The balance of Rupees 871-15-8, when added to the sum of Rupees 487-2-10 remaining under the head “repairs,” covers the “excess expenditure” mentioned in paragraph 3.

6. *Police.*—The Commissioners have not yet been called upon to adjust the account of the charges for the maintenance of the Police Force; nor have Government paid their contribution, which contribution added to Rupees 3,296-4-11, the balance of cash at the end of the year, will not suffice to meet the demand on the score of the Police. This is indeed a very heavy charge against the Municipal Funds; but the Commissioners hope that Government will see the desirability of adopting early measures for having them relieved altogether of this heavy item of expenditure; especially as the Order of Government, No. 552, dated the 6th May 1868, has now exempted the imposition of tax on arts, trades, professions, and callings, which exemption is a great drawback, inasmuch as it cuts out a large slice of the revenue, and leaves no margin for carrying out the several requirements of the town.

7. *Establishment.*—The amount expended (Rupees 1,386-14-4) for supervision and management and for miscellaneous charges is much less than the estimate (Rupees 2,538); this is owing to little or nothing having been done towards “lighting”. The majority of Commissioners were of opinion that it would be far better to get out lamp posts and lamps from England, as they would be more durable. In anticipation of sanction for the disbursement (for which a supplemental estimate has been submitted), the Commissioners have already taken steps to procure them at once.

8. *The Accounts* of receipts and disbursements from 1st May 1867 to 30th April 1868, and of outstanding balances of rates and taxes have been audited by Mr. W. L. D. O’Grady, the Assistant Agent of the Bank, and the following is a copy of his report thereon, dated the 14th instant :—

“I have to report to you, for the information of the Commission, that I have this day completed the audit of the accounts for the twelve months ending 30th April 1868. I have carefully examined the cash book with the vouchers, and have satisfied myself that the several entries have been accurately posted in the other books.

“The books and vouchers have been kept in admirable order, and I would here express my sense of satisfaction at the courtesy and attention of Mr. D’Costa and his assistants, which have materially assisted the progress of my task.”

9. In conclusion, the Municipal Commissioners request that the President of the Municipal Commission will be so good as to obtain sanction for the several disbursements which have been made in excess of the estimated sums. It will be found that, upon the whole, the actual expenditure is much below the estimate.

MUNICIPAL OFFICE, COCHIN,
28th May 1868.

(Signed) P. LESLIE,
Vice-President,
Municipal Commission.

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2nd September 1868.

A.

DETAIL of new works and improvements carried out by the Municipal Commissioners for the town of Cochin during the year ending on the 30th April 1868 for the purposes specified in Section 25 of Act X of 1865 (Madras).

Description.		Amount of estimate.			Actual expenditure.		
		RS.	A.	P.	RS.	A.	P.
I. Works.....	Buildings.....	700	0	0	436	8	0
	Roads.....						
	Drains.....				1,377	4	8
II. Repairs.....	Buildings.....				69	3	11
	Roads.....	600	0	0	643	3	10
	Drains.....	1,000	0	0	400	5	5
Nature of charges.		Amount of estimate.			Actual expenditure.		
		RS.	A.	P.	RS.	A.	P.
III. Conservancy.....	Carts, &c.....	810	0	0	130	0	0
	Pay of sweepers.....	816	0	0	674	6	4
	Cleaning of drains, &c.....	434	0	0	314	0	9
	One Vaccinator for 7 months.....				69	9	3
IV. Police.....	Charges for 18 months.....	Rs. 5,900 13 0					
Particulars.		Salary.			Total.		
		Per mensem.	Per annum.		RS.	A.	P.
		RS.	A.	P.	RS.	A.	P.
<i>Supervision and Management.</i>							
1 English Clerk, from 1st to 30th April 1867.....		30	0	0	30	0	0
1 do. from 3rd September 1867.....		40	0	0	317	5	4
1 Vernacular Clerk, from 1st April 1867.....		15	0	0	195	0	0
1 Tax Collector, do.		15	0	0	195	0	0
1 Assistant do. from 15th April 1867.....		7	0	0	87	8	0
1 Peon from 1st April 1867, each.....		4	0	0	156	0	0
V. Establishment.....							
<i>Miscellaneous Charges.</i>							
Rent of a building, from 15th August 1867.....		10	0	0	35	0	0
Furniture.....					45	2	5
Auditing the accounts of half-year ending 30th April 1867.....					50	0	0
Stationery, printing, and sundries.....					225	14	7
					980	13	4
					406	1	0

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2nd September 1868.

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B.

ABSTRACT of charges under all heads incurred by the Municipal Commissioners for the town of Cochin during the year ending on the 30th April 1868.

Description.	Actual expenditure.					
	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.
1. New works and improvements.....	1,813	12	8			
2. Repairs.....	1,112	13	2			
3. Conservancy.....	1,188	0	4			
4. Police.....						
5. Establishment.....	1,386	14	4			
				5,501	8	6
6. For purposes other than those specified in Section 25.....				*527	7	6
Balance on the 1st of May 1868.....				3,296	4	11
Total.....				9,325	4	11

* On account of 20 cast iron street lamp posts with lamps ordered from England, viz.,
2 Lamp posts each with four branches and lamps.
4 " " two " " "
14 " " one lamp only.

C.

ACTUAL RECEIPTS during the year ending on the 30th April 1868.

	RS.	A.	P.
1. Rate on houses and lands.....	4,626	5	5
2. Tax on arts, trades, and professions.....	3,010	8	0
3. Tolls.....			
4. Tax on carriages and animals.....	93	8	0
5. Registration of carts and vehicles without springs.....	39	8	0
6. Fees for licensing slaughter-houses, cart-stands, and offensive trades.....	45	0	0
7. Fines and other miscellaneous receipts.....	25	0	0
Total.....	7,839	13	5
Balance of cash from the last year.....	1,485	7	6
Total.....	9,325	4	11
NOTE.—Government contribution on total expenditure, viz., Rupees 5,501-8-6, at 25 per cent.....	1,375	6	1

MUNICIPAL OFFICE, COCHIN,
14th May 1868.

(Signed) W. L. D. O'GRADY,
Auditor.

(Signed) P. LESLIE,
Vice-President, Municipal Commission.

MEMORANDUM showing the amount of funds available to meet the Police charges for 18 months in the Cochin Municipality.

	RS.	A.	P.
Government contribution due to the Municipality for the half-year ending 30th April 1867 (exclusive of Police).....	165	3	3
Do. do. for 1867-68 (do).....	1,375	6	1
Balance in hand on the 1st May 1868.....	3,296	4	11
Twenty-five per cent. on the amount of Police charges (Rupees 5,900-13-0) estimated to be paid on account of half-year ending 30th April 1867 and of 1867-68.....	1,477	11	3
Total.....	6,314	9	6
Deduct estimated charges on account of Police.....	5,900	13	0
	413	12	6

(Signed) G. A. BALLARD,
President.

Proceedings of the Madras Government, Public Department,
2nd September 1868.

No. 25. ORDER THEREON, 2nd September 1868, No. 1093.

The President of the Cochin Municipality submits with his letter above recorded the report of the Vice-President on the working of the Municipality for the year ending the 30th April 1868, together with abstracts of the receipts and disbursements during that period.

2. It is observed that the Commissioners raised by the levy of taxes, fees, &c.,

Rate on houses and lands.....	Rs. 4,628	A. 5	P. 5
Tax on arts, trades, &c.....	8,010	8	0
Tax on carriages, &c.....	93	8	0
Registration of carts, &c.....	39	8	0
Fees for licensing slaughter-houses.....	45	0	0
Fines, &c.....	25	0	0
Total.....	7,839	13	5

Rupees 7,839-13-5, which with the balance from last year (Rupees 4,487-6) and the Government contribution Rupees 1,375-6-1 on the expenditure incurred, amounted to Rupees 10,700-11-0.

New works and improvements.....	Rs. 1,813	A. 12	P. 8
Repairs.....	1,112	13	2
Conservancy.....	1,118	0	4
Police.....	1,386	14	4
Establishment.....	5,501	8	6
Total.....	9,325	4	11

3. The new works undertaken during the year consisted of latrines and drains. The estimated outlay* for the purpose was exceeded by Rupees 1113-12-8, as the Commissioners were desirous of completing the drains prior to the setting in of the monsoon.

4. Under the head of repairs the estimate† has been slightly exceeded on account of roads, while the expenditure‡ on drains fell far short of the allotment. A sum of Rupees 69-3-11 was appropriated for the thatching of huts in the "Sepoys' Lines."

† Rupees 600—Expenditure, Rupees 643.

‡ Rupees 400—Allotment, Rupees 1,000.

5. The expenditure§ under the head of conservancy is considerably below the estimate||, but no explanation has been afforded on the subject.

§ Rupees 1,188.

|| Rupees 2,060.

6. The cost of the Police, which is estimated at Rupees 5,900-13-0, was not paid during the year. It is observed, however, from the separate Memorandum furnished by the President that funds are available for the purpose.

7. The thatching of the "Sepoys' Lines" being a charge not provided for by Section 25 of the Act, the expenditure must be placed under the head of works other than those specified in that Section. This will reduce the expenditure on which the Government contribution has been calculated from Rupees 5501-8-6 to Rupees 5,432-4-7, and the contribution itself from Rupees 1375-6-1 to Rupees 1358-1-2.

8. The President will adjust the accounts accordingly.

9. The expenditure incurred in excess of the estimates is passed.

(True Extract).

Chief Secretary.

To the President of the Municipal Commission, Cochin.
" Inspector General of Police.
" Accountant General.

Exd, J. H. Burns.

Report of the Proceedings of the Municipal Commission for the year ending 30th April 1868.

1. During the session under review the Municipal Commission met on the 11th of June. In addition to the business of the Commission, the Commission also heard and determined 12 appeals against assessment and taxation of which 10 were allowed, and 2 rejected. There were also 6 petitions on miscellaneous matters disposed of.

2. In the collection of rates and taxes the Commissioners have not had to contend with any difficulties of a nature which is not generally experienced at the outset of almost every kind of taxation. In fact, considering the short period, that the Act has been in operation they are of opinion that it can scarcely be expected that a large amount of the principal rates and taxes could have been collected during the following year.

A Rates on houses, buildings and lands
B Tax on shops, trades, professions & callings

Year 1867-68.		Amount of proceeds received	
A	Rs. 54	Rs. 54	1
B	Rs. 1	Rs. 1	1

The balance to be recovered is Rs. 11.9.

under the head A. and Rs 84 8 0 under the head B. including the arrears of the preceding half year, which in the aggregate amount only to Rupees 257 15 9. The Commissioners consider it not unsatisfactory that notwithstanding the revision made to the amount of Rs 100 11 0 and the discontinuance of the road cess within Municipal limits, the actual receipts for 1867-68. should still have fallen short of the estimate by only Rs 16 8 2, which deficiency is moreover but a nominal one, as there is nearly as much Rs 1544 8 9 remaining to be collected.

3. New Works and Improvements.

Under this head the Commissioners have expended Rs 1813 12 8 in making latrines and 2 privy boxes, new drains on the side of certain roads and several culverts. They were obliged to exceed their estimate Rs 700 or to Rs 1113 12 8, as they were anxious to see the drains completed before the setting in of the Monsoon. The deficit was however made up by the sums remaining out of the amount estimated for other purposes.

4. Repairs.—The amount of expenditure estimated under the head Repairs was Rs 1600, but actually incurred was Rs 1112 13 2. This amount was expended for the patching of holes in the depozing and for the repairing of roads, lanes,

alkins and culverts. The former is an expenditure which the Commissioners had not foreseen and hence the want of provision therefor in the estimate. It will be seen moreover that the sum expended for the repairing of roads exceeded the estimate Rs 600 or to Rs 115.

5. Contingency.—Of the sum of Rs 2000 which was intended to be laid out in contingencies, Rs 188 14 only have been actually expended. The balance of Rs 811 15 8 when added to the sum of Rs 484 2 10 remaining under the head Repairs covers the expenditure mentioned in para 2.

6. Police.—The Commissioners have not yet been called upon to adjust the account of the charges for the maintenance of the Police Force, nor have Government paid their contribution, which contribution added to Rs 1200 4 11. The balance of cash at the end of the Year will not suffice to meet the demand on the score of the Police. This is indeed a very heavy charge against the Municipal Funds, but the Commissioners hope that Government will see the desirability of adopting early measures for having them relieved altogether of this heavy item of expenditure. Especially as the order of Government No 552, dated the 6th May 1868, has now exempted the imposition of tax on Arts Trades, Professions & Callings, which exemption is a great drawback inasmuch as it cuts out a large slice of

The Revenue and leaves no margin for carrying out the several requirements of the Town.

7. Establishment—The amount expended, Rs 1380. 14. 6 for supervision and management and for Miscellaneous charges is much less than the estimate (Rs 2538). This is owing to little or nothing having been done towards lighting. The majority of Commissioners were of opinion that it would be far better to get out lamp posts and lamps from England as they would be more durable. In anticipation of sanction for the disbursement for which a supplementary estimate has been submitted. The Commissioners have already taken steps to procure them at once.

8. The Accounts of Receipts and Disbursements from 1st May 1867 to 30th April 1868 and of outstanding Balances of Rates and Taxes have been audited by Mr. Wm. D. O'Grady, the Assistant Agent of the Bank, and the following is a copy of his Report thereon, dated the 14th Inst.

"I have to report to you for the information of the Commission, that I have this day completed the audit of the accounts for the twelve months ending 30th April 1868. I have carefully examined the Cash book with the vouchers, and have satisfied myself that the several entries have been accurately posted in the v.

"Other v.

"The Books and Vouchers have been kept in admirable order, and I would here express my sense of satisfaction at the courtesy and attention of Mr. W. Cochrane and his assistants, which have materially assisted the progress of my task."

Q. In conclusion the Municipal Commissioners request that the President of the Municipal Commission will be so good as to obtain sanction for the several disbursements which have been made in excess of the estimated sum. It will be found that upon the whole the actual expenditure is much below the estimate.

Municipal Office,
Cochran,
28th May 1868.

Keefe
Vice President
Municipal Commission

1868
 Public Dept.
 From Pres of Sup.
 The President Lockhart
 Municipality
 The Chief Secretary
 of Government
 Fort St. George
 17th 13th June 1868
 Recd 18th -
 Recd 19th -
 No 90
 Enclosures 5
 No. 1117
 Submitting the
 Annual report
 of the Lockhart
 for the year ending
 30th April 1868.
 11th Febry 1868 - 58
 7th August 1867 - 58
 5th - 16
 6th May 1868 - 12
 11th July 1867 - 112
 Nos 453 & 903 of 1868
 24
 231

Recd from
 the Vice President
 of the Lockhart
 Municipality for
 the year ending
 30th April 1868.
 No 90.
 Enclosures
 5
 No 1117

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the
President of the Municipal
Commission, Cochin.

Here enter 13th June 1868 N^o 92.

Order. 2nd Sept^r 1868 N^o 1093.

W.M.
N.

The President of the
Cochin Municipality submitted
with his letter above recorded
the Report of the Vice President
on the working of the Munici-
-pality for the year ending
the 30th April 1868 together
with Abstracts of the Receipts
and Disbursements during
that period.

2 It is observed that the
Commissioners raised by the
levy of taxes Rs 7839-13-5
which with the balance from
last year (Rs 1485-7-6) and
the Government contribution
(Rs 1578-6-1) on the expenditure
incurred, amounted to
Rs 10700-11-

Rate on houses and lands	4,626-5-5
Tax on Arts Trades &c	3,010-8-
Tolls	" - - -
Tax on carriages &c	93-8-
Registration of Carts &c	39-8-
Fees for Licensing & Slaughter Houses	45- - -
Fines &c	25- - -
<u>Total Rs 7839-13-5</u>	

2. The new works undertaken during the year consisted of Latrines and Drains. The estimated outlay for the purpose was exceeded by Rs. 1113-12-8, the Commissioners were desirous of completing the drains prior to the setting in of the monsoon.

New works & improvements-	1013 " 12 " 8
Repairs	1112 " 13 " 2
Conservancy	1118 " - 4
Police	" - " - "
Establishment	1386 - 14 - 4
	<u>5504 " 8 " 6</u>
For purposes other than those specified in Section 25	527 - 7 - 6
Balance on the 1st May/68	3296 - 4 - 11
	<u>Rs. 9325 - 4 - 11</u>

* Rs. 700

3. Under the head of Repairs the estimate has been slightly exceeded on account of roads, while the expenditure on drains fell far short of the allotment. A sum of Rs. 69. 3 11 was appropriated for the watching of huts in the "Sepoy's Lines".

* Rs. 600 - Ex. Rs. 643 -

* Rs. 400 - Allot. Rs. 1000 -

4. The expenditure under the head of Conservancy is considerably below the Estimate, but no explanation has been afforded on the subject.

* Rs. 1188 -

* Rs. 2060 -

5. The cost of the Police which is estimated at Rs. 5900-15- was not paid during the year. It is observed, however, from the separate Memo furnished by the President that funds are available for the purpose. The

depts

6. The attaching of the "Sepoy's Lines" being a charge not provided for by Section 25 of the Act the expenditure must be placed under the head of works other than those specified in that Section. This will reduce the expenditure on which the Government contribution has been calculated, from Rs. 5504 " 8 " 6 to Rs. 5232-4-7 and the contribution itself from Rs. 1375 " 6 " 1 to Rs. 1332-1-2.

7. The President will adjust the Accounts accordingly.

8. The expenditure incurred in excess of the Estimates is noted.

[Signature]

To the President of the Municipal Commission
Cochin

— Insp. Genl of Police
— Accountant Genl

Vol 186 8: Department

No. 1093.

PROCEEDINGS OF GOVERNMENT.

Dated 2 Sept 1861

1874-1875