

1. Number of pages. 32
2. Date of repair. 23-3-37
3. Price in Rupees Rs.
M.R.O. 1-88,000-16-10-28.

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	1248	Press
		Mis.
Dated	8-10-1870	19-.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
8th October 1870.*

No. 28. Read the following letter from the President of the Municipal Commission, Tellicherry, to the Under Secretary to Government, Fort Saint George, dated Calicut, 10th August 1870, No. 33 :—

I have the honour to forward the accompanying report and statements from the Vice-President of the Tellicherry Municipality, on the working of the Towns' Improvement Act in Tellicherry, during the year ending on the 30th April 1870.

2. The Commissioners raised, during the year under review, from the sources indicated in the margin, Rupees 11,401-1-3, and they had also at their disposal Rupees 2,932-1-0, balance carried forward from last year.

House-tax.
Profession-tax.
Carriage-tax.
Registration fees.
Miscellaneous.
Government contribution.

3. It will be seen from the Statement D that there remains a balance of Rupees 3,393-1-8, on account of house-rates and profession-tax, to be collected on the 30th April 1870.

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

REPAIRS.—Rupees 1,224-1-3 were expended in repairing the coast road transferred to the Municipality by the Public Works Department and on drains. It is difficult to separate the expenditure on drains from that on roads : side drains of the latter serve to carry off the sewage. A moiety of the sum expended for the pay of Inspector, maistry, and sweepers is included in the above item.

CONSERVANCY.—Rupees 775-10-6 were spent under this head for the half pay of the Inspector, maistry, and sweepers.

POLICE.—The Commissioners had to pay Rupees 8,273-6-2, being the two years' charges as noted. They remitted Rupees 8,340-10-8 ; there is, therefore, an excess of Rupees 67-4-3 to be refunded to the Municipality.

	Rs.	A.	P.
1868-69.....	4,185	10	8
1869-70.....	4,087	11	6

ESTABLISHMENT.—Rupees 1,640-14-0 were expended under the head of "fixed establishment," and a special expenditure of Rupees 378 was incurred in surveying and assessing the Municipality, a useful measure from which an increase annually of Rupees 1,743 will accrue. The miscellaneous charges amounted to Rupees 415-7-0.

Rupees 114-5-5 were refunded, of which Rupees 107-1-5 were the excess of Government contribution overdrawn in 1868-69.

5. The unsatisfactory result, as regards conservancy works and repairs to communications, is to be attributed to the heavy outlay on Police, the arrear of former years having been overtaken.

No. 29. ORDER THEREON, 8th October 1870, No. 1248.

The receipts of the Municipality of Tellicherry, for the year 1869-70, are exhibited in the marginal abstract. The total

is Rupees 14,249-6-3, or Rupees 772-15-10 in excess of the estimates, the discrepancy being due to variations in the estimated balance and the amount to be drawn as State contribution. The former is nearly three times the estimate made in January 1869, and of the latter little more than half was drawn.

<i>Current—</i>	Rs.	A.	P.
Rate on Houses, Buildings, and Lands	8,990	12	6
Tax on Arts, &c....	1,362	8	0
Tax on Carriages and Animals	492	4	0
Registration of Carts....	11	0	0
License Fees	36	0	0
Fines, &c.	309	0	7
	6,201	9	1
State contribution	1,864	1	6
<i>Arrears—</i>			
Houses	1,739	11	8
Trades	854	0	0
Carriages	127	8	0
Carts	4	8	0
	2,725	11	8
<i>Other receipts—</i>			
Department of Public Works grant	525	15	0
Balance brought forward	2,932	1	0
Total...	14,249	6	3

2. Of the current adjusted demand of house and trades' tax, just two-thirds

*Proceedings of the Madras Government, Public Department,
8th October 1870.*

were collected within the year; and of old arrears, amounting to Rupees 3,252-8-10, Rupees 2,693-11-8 were collected. The outstanding balance under both heads, namely, Rupees 4,553-7-1, if collected with punctuality, as it ought to have been, would have supplied the Commissioners with funds for the repairs and improvements of which the town stands in need.

3. The existence of large arrears in Tellicherry is attributed by the Commissioners to the insufficiency of the powers conferred by the Act for the realization of municipal demands. The Government cannot think that there is much force in the remarks made by the Commissioners on this subject in the last report and referred to in the present one. The powers which in other towns have been found sufficient to coerce defaulters cannot be so utterly ineffective against the defaulters of Tellicherry; and the true explanation seems to be the system adopted by the Commissioners in collecting the house-rate in two half-yearly instalments along with the professional tax—a system which, besides affording other occasions for evasion and delay, doubles the trouble of collection. If the assessments are made and notified in sufficient time, the collection of the first instalment of the professional tax should commence on the 1st June and should be over by the date on which the house tax falls due, namely, the 1st August; and this tax again should be got in before the second instalment of the professional tax falls due in November. If the Commissioners collect, as is stated, the first instalments of the house and professional taxes together, they must either infringe the law as regards the house tax, or needlessly postpone the collection of the professional tax for two months.

				Rs.	A.	P.
New Works	...	...	...	...	...	...
Repairs	...	...	...	...	...	...
Conservancy	...	...	...	1,551	5	0
Police	...	...	...	8,273	6	2
Establishment	...	...	...	2,092	9	0
				11,917	4	2
Refunds	...	...	...	114	5	5
Advances recoverable	...	...	...	67	4	3
				181	9	8
<i>Purposes, &c.—</i>						
Department of Public Works	...	...	...	...	...	...
grant for coast road	...	...	...	448	6	9
Survey	...	...	...	259	0	0
				706	6	9
				12,805	4	7
Balance carried forward	...	...	...	1,444	1	8
Total...				14,249	6	3

4. The expenditure of the Municipality is particularized in the margin. No money was spent on new works. The Commissioners have entered under "repairs" Rupees 1,224-1-3; but, from the report, it appears that in this sum is included half the cost of the conservancy establishment, on the ground that this establishment was employed in repairing roads and drains. This inclusion was improper, and the Government have transferred the sum to its proper head. The conservancy establishment is certainly not more than adequate to the performance of its proper duties. The balance of the expenditure on repairs is more than covered by the grant of imperial funds made to the Commissioners for the maintenance of the coast road. The Government will not insist on the unexpended portion* of the grant being repaid, but must decline to contribute on the expenditure of funds supplied by the State. The amount, Rupees 448-6-9, is, therefore, removed from the outlay with reference to which the State contribution is to be calculated. The Government have also omitted the credit and debit of account in connexion with a transfer receipt; for, as observed by the Auditor, the transaction did not involve actual receipt and payment. Notwithstanding the pressure caused by the payment of police charges of two years, there was an unexpended balance at the close of the year amounting to Rupees 1,444-1-8. The cost of establishment is

* Rupees 77-8-3.

*Proceedings of the Madras Government, Public Department,
8th October 1870.*

disproportionately large, being Rupees 2,092-9-0, for the collection of Rupees 8,927-4-9 and expenditure of Rupees 2,448-5-5.

5. The Commissioners paid, during the year under review, the whole police charges for 1868-69 and 1869-70, and Rupees 67-4-3 in excess of the actual cost in 1869-70. This sum is now to be refunded, and is shown as an advance recoverable in the above abstract.

6. The State contribution is to be struck on the current receipts, and will amount to Rupees 2,067-3-0. The sum drawn is Rupees 1,864-1-6, and Rupees 203-1-6 are, therefore, still due. Before disbursing this amount, the President will report the details of miscellaneous receipts, as the character of these may affect the amount due.

7. The town is still without public latrines, and the conservancy does not seem to have improved. The report is almost entirely confined to a review and explanation of the statement of accounts; but the Government regret to observe that, as far as can be gathered from it, and from the transactions revealed by those statements, the administration of the Municipality requires considerable improvement.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Tellicherry.

- „ Inspector-General of Police.
- „ Accountant-General.
- „ Board of Revenue.
- „ Public Works Department.
- „ Sanitary Commissioner.

Exd. J. H. Burns.

Boht. of 1870} ~~Madras~~.

PUBLIC.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Telicherry.
&c., &c., &c.

Dated October, 8th.

Recd.

Encl.

G. O., 8th October 1870, No. 1248.

OCTOBER.
Nos. 28-29.

Reviewing the Accounts of the receipts and
expenditure of the Tellicherry Municipality for
1869-70.

Detail of actual expenditure in the Municipality of Tellicherry during 1869-70

	Description	
I Works.	Buildings Roads Drains	54 +4
II Repairs	Buildings Roads Establishment &c (including repairs of roads within the Municipality under the D. P. W. Drains	
III Conservancy.	Half pay of Municipal Inspectors @ 35 Rs per mensem. Do of Muziris @ Rs 8 per mensem. Do of 10 Sweepers @ Rs 7-8- per mensem (for working days only) Vaccinator's pay @ Rs 10 per mensem.	Rs. 209-8- 48- 385- 125-2-6
IV Police.	Charges incurred and paid in the year for 12 months. Arrears for former years.	Rs. 4154-15-9 Rs 4185-10-8
	Particulars	Salary
		Per mensem Per annum
	Supervision and Management	Office. 77 - 924 - Collection 60 - 720 - Survey 48 - 576 - Assessment 60 - 720 -
V Establishment.	Miscellaneous Charges.	(a) Stationary & Printing 247-4- President's Office 18- Audit 50- Other Miscellaneous 99-9- (b) Refunds 114-5-5 350 -

(a) Miscellaneous charges cannot be apportioned to monthly disbursements.
(b) The Govt Contribution has not been charged on this item.

x Including Rs. 8- for miscellaneous charges under the head

1st August 1870 } Dispatched 2-8-70

H. H. M.
Vice President

Public No. $\frac{1008}{82}$ of 7th

A
Detail of
Actual Expenditure
Tellicherry Mchry
1869-70

B

Abstract of charges under all heads incurred by the Municipal Commissioners for the Town of
Tellicherry during the year ending 30th April 1870

Actual expenditure

Amount Total

1. New works and improvements	" " "
2. Repairs	1224 13.
3. Emergency	775 10 6
4. Police	8340 10 5
5. Establishment	2434 5 "
6. Refunds	114 5 5
7. For purposes other than those specified in Section 25-	12889 - 7.

Tellicherry
Municipal Commissioners' Office
19th July 1870
S. P. S. Auditor

W. H. S. J.
Vice President

C.
Actual receipts during the year ending 30th April 1870 of Tellicherry Municipality.

Particulars	Current	Amounts	Total
1 Rate on houses, buildings and lands	3990 12 6	1739 11 8	5730 8 2
2 Tax on arts, trades and professions	1362 8	854	2216 8
3 Tolls	"	"	"
4 Tax on carriages and animals	492 4	127 8	619 12
5 Registration of carts and Vehicles without springs	11	4 8	15 8
6 Fees for licensing slaughter houses, cart stand & offence	36	"	36
7 Fines refund and other miscellaneous receipts	918 11 7	"	918 11 7
Total	6811 4 1	2725 11 8	9536 15 9
Government Contribution	1864 1 6	"	1864 1 6
Balance in hand from last year	"	"	2922 1
Grand Total	8675 5 7	2725 11 8	11403 3 2

12 7
90 9
x Rs: 525-15- - constant repair grant

Tellicherry
Municipal Commissioner's Office
19th July 1870
H. K. A. Auditor

H. H. Sherry.
Vice President

D

Statistical Account for the year ending 30th April 1870 of Yellacherry Municipality

Items.	Demands.	Collected during the Year.	Remission	Total.	Balance at the end of the year remaining to be collected
1. Rates on houses, buildings and lands (arrears)	2243 10	1739 10	26 14	1766 9 8	476 8 2
2 Do Do (current)	6027 6	3990 12 6	" "	3990 12 6	2036 9 6
3 Tax on trade and professions (arrears)	1203 "	854 "	173 "	1027 "	181 "
4 Do Do (current)	2360 "	1362 8	278 8	1641 "	699 "
5 Tax on carriages and animals (arrears)	127 8	127 8	" "	127 8	" "
6 Do Do (current)	492 4	492 4	" "	492 4	" "
7 Registration of carts (arrears)	48 "	48 "	" "	48 "	" "
8 Do Do (current)	" "	" "	" "	" "	" "
9 Fees for licensing slaughter houses &c	36 "	36 "	" "	36 "	" "
10. Miscellaneous receipts including Rs 525-15-1 transferred by D.P.W. Officer for roads in Municipality	918 11 7	918 11 7	" "	918 11 7	" "
11. Government Contributions @ 25. p. C on the amount raised and expended exclusive of the sum of Rs 525-15-1 transferred from the Local Fund.	3024 6 4	1864 1 6	" "	1864 1 6	1160 5 5
Total	16632 16 4	11401 1 3	478 6	11879 7 3	4553 7 1

Yellacherry 2nd August
1870.

40 Rs. 11

H. H. H.
Vice President

To,

The Municipal Vice President,

Tellicherry.

Sir,

I have the honor to report on the result of my examination of the accounts of the Tellicherry Municipality for the year ending 30th April 1870.

The accounts on the whole have been correctly and satisfactorily kept. The books that I have passed represent correctly the year's proceedings, they show that the amount collected from all sources during the year under review was -
Rs 11,411 - 1 - 3, which with the balance of last year -
Rs 2,932 - 1 - 0 amounts to Rs 14,343 - 2 - 3, whilst the disbursement was Rs 12,889 - 0 - 7, thus leaving a balance to credit on the 30th April 1870 of Rs 1,454 - 1 - 8.

The Government contribution has been calculated on Rs 12,623 - 10 - 11 instead of on Rs 12,889 - 0 - 7 as the total expenditure shown in the statement B, for reasons that the sum of Rs 25 - 12 - 0 was drawn from the treasury by cheque No 20 dated 14th April 1869 for the purpose of obtaining a transfer receipt to Bangalore, but the Deputy Collector refused to grant it, as Bangalore is out of his jurisdiction and ordered the Treasury Officer to debit the amount from the Government account and re-credit the same to that of the Municipality, consequently

Wm. W. W. W.

Wm. W. W. W.
of Tellicherry for 1870

the Government contribution has not been demanded upon that sum as it was not actually expended upon Rs 67-4-5 which was over paid to the State and which will be refunded by the President. Rs 114-5-5 were refunded to parties and Rs 525-15 were expended on ^{coast} road repairs from the grant received from the Officer in charge of the D. P. W. works. Government contribution has neither been charged on these amounts.

The manner in which the books are kept reflects much credit to the zeal and intelligence of the Head Clerk who seems to be highly qualified for the post he holds.

I have the honor to be,

Belicherry

15th August 1870

Sir,
Your most obedient servant.

R. S. S. S.

33

From

Calicut 10th August 1871

A. MacGriego Esq.
President Municipal Commission
Tellicherry

To

H. E. Stokes Esq.
Under Secretary to Government
Public Department
Fort St. George.

Sir,

I have the honor to forward the accompanying report and statements from the Vice President of the Tellicherry Municipality on the working of the Towns Improvement Act in Tellicherry during the year ending on the 30th April 1870.

The Commissioners raised during the year under review from the sources indicated in the margin Rupees 11401-1-5 and they had also at their disposal Rupees 2952-1- balance carried forward from last year. It will be seen from the Statement B that there remains a balance of Rupees 3393-1-8 on account of house rates and profession tax to be collected on the 30th April 1870.

4 The expenditure under different heads was as follows.

Repairs. Rupees 1224-1-5 were expended in repairing the coast road transferred to the Municipality by

House tax
Profession tax
Carriage tax
Registration fees
Miscellaneous
Government
Contributions.

the Public Works Department, and on drains. It is difficult to separate the expenditure on drains from that of roads, since drains of the latter serve to carry off the sewage. A moiety of the sum expended for the pay of Inspector, Maistry, and sweepers is included in the above item.

Ruppes 775-10-6 were spent under this head *Conservancy* for the half pay of the Inspector, Maistry, and sweepers.

The Commissioners had to pay Ruppes *Police* 8273-6-2 being the two years charges as noted. They remitted Ruppes 8340-10-8, there is therefore an excess of Ruppes 67-4-3 to be refunded to the Municipality.

Ruppes 1640-14- were expended under the *Establishment* head of fixed establishment, and a special expenditure of Ruppes 370- was incurred in surveying and assessing the Municipality, a useful measure from which an increase annually of Ruppes 1743 will accrue. The Miscellaneous charges amounted to Ruppes 415-7-.

Ruppes 114-5-5 were refunded of which Ruppes 107-1-5 were the excess of Government Contribution overdrawn in 1868/69.

The unsatisfactory result as regards conservancy works and repairs to communications is to be attributed to the heavy outlay on Police the areas of former years

years having been overtaken.

I have the honor to be,

Sr.

Your most Obedient Servant.

Aluruppa

President.

Public Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter

from the
President of the Municipal
Commission, Tellicherry, dated
10th August 1870 No. 33.

Order thereon 8th October 1870 No. 1268.

The receipts of the
Municipality of Tellicherry for
the year 1869-70 are exhibited
in the marginal abstract.
The total is Rs 14,249-6-3 or
Rs 742-15-10 in excess of the
estimate, the discrepancy
being due to variations in
the estimated balance and
the amount to be drawn as
State Contribution. The
former is nearly three times
the estimate made in Jan^y
1869 and the latter little more
than half was drawn.

2. Of the current
adjusted

Current.	No.	S. D.
Rate on houses, built & lands.	3990	12-6.
Tax on Carts &c	1362	8-.
Tax on Carriages & animals	492	4-.
Registration of Carts	11	1-.
Licence fees	36	1-.
Trains &c	309	1-7
	6201	9-1
State Contribution	1864	1-6.
Others.		
Houses	1739	11-0
Trades	854	1-.
Carriages	127	0-.
Carts	4	0-.
Other receipts.	2725	11-0
D. P. M. grant	525	15-.
Balance brought forward	2932	1-.
	14249	6-3.

Public (1870)
Municipal Commission
Tellicherry

15.

Mr. President
Municipal Commission
Tellicherry

Mr. Under Secretary
to Government
Public Department
Fort St. George.

Recd 10th August 1870
Record 13

No 1468

No 33
Tellicherry

Submitting the Annual report
of the Tellicherry Municipality
for the year ending 30th June 1870.

adjusted demand of house
and trades tax, just two-
thirds were collected within
the year; and of old arrears
amounting to Rs 3,252-8-10,
Rs 2693-11-8 were collected.
The outstanding balance
under both heads, viz.

Rs 4,553-7-1, if collected
with punctuality as it
ought to have been, would
have supplied the Com-
missioners with funds for
the repairs and improve-
ments of which the town
stands in need.

3. The existence of
large arrears in Tellicherry
is attributed by the Com-
missioners to the insuffici-
ency of the powers conferred
by the Act, for the realization
of Municipal demands. The
Govt cannot think that
there is much force in
the remarks made by the

the Commissioners on this
subject in the last reports
and referred to in the present
one. The powers which in
other towns have been
found sufficient to secure
defaulters, cannot be so
utterly ineffective against
the defaulters of Tellicherry
and the true explanation
seems to be the system
adopted by the Commission-
ers in collecting the
house rate in two half
yearly instalments along
with the professional tax;
a system which besides
affording other occasions
for evasion and delay,
doubtless the mode of
collection. If the assess-
ments are made and
notified in sufficient
time the collection of the
first instalment of the
professional tax should
commence

commence on the 1st June and should be over by the date on which the house tax falls due viz. the 1st August; and this tax again should be got in before the 2nd instalment of the professional tax falls due in November.

If the Commissioners collect as is stated, the first instalments of the house and professional taxes together they must either infringe the law or regard the house tax or inevitably postpone the collection of the professional tax for two months.

4. The expenditure of the Municipality is particularized in the margin. No money was spent on new works. The Commissioners have entered under repairs Rs 1224-1-3 but

New Works		Rs A.P.
Repairs		" - "
Conservancy		1561-5-
Police		8273-6-2
Establishment		2092-9-
		<u>11,917-4-2</u>
Refunds	114-5-5	
Advances recoverable	67-4-3	
Purposes		181-9-8
D.P. Grant for Court road	448-6-9	
Survey	268-1-1	
		<u>706-6-9</u>
		12805-4-7
Balance carried forward		14444-1-8
		<u>14,249-6-3</u>

but from the report it appears that in this sum is included half the cost of the Conservancy establishment, on the ground that this establishment was employed in repairing roads and drains. This inclusion was improper and the Govt have transferred the sum to its proper head. The Conservancy establishment is certainly not more than adequate to the performance of its proper duties. The balance of the expenditure on repairs is more than covered by the grant of imperial funds made to the Commissioners for the maintenance of the Court road. The Govt will not insist on the unexpended portion of the grant being repaid, but must decline to contribute on the

the expenditure of funds supplied by the State. The amount Rs 448-6-9 is therefore removed from the outlay with reference to which the State Contribution is to be calculated. The Comt have also omitted the credit and debit of account in connection with a transfer receipt, for, as observed by the auditor, the transaction did not involve actual receipt and payment. Notwithstanding the pressure caused by the payment of police charges of two years, there was an unsuspended balance at the close of the year amounting to Rs 1444-1-0.

5. The Commissioners paid during the year under review the whole police charges for 1868-9, & Rs 67-4-3 in

The cost of establishment is disproportionately large, being Rs 2092.9.0, for the election of Rs 8927.4.3 & expenditure of Rs 2448.5.5.

* By H. L. Rs 1537 was the pay of Comt establishment. The sum does not include the pay of the establishment itself.

in excess of the actual cost in 1869-70. This sum is now to be refunded and is shown as an advance recoverable in the above abstract.

6. The State Contribution is to be struck on the current receipts, and will amount to Rs 2064-3-. The sum drawn is Rs 1864-1-6 and Rs 203-1-6 are therefore still due. Before disbursing this amount the President will report the details of miscellaneous receipts; as the character of these may affect the amount due.

7. The town is still without public latrines and the Conservancy does not seem to have improved. The report is almost entirely confined to a review and explanation of the statement of

of accounts; but the Govt
 regret to observe that as
 far as can be gathered
 from it and from the
 transactions revealed by
 these statements the admi-
 -nistration of the municipa-
 lity ~~has not been efficient~~
 during the year under
 review, nor of a character
 to reconcile the people to
 the burdens imposed on them.

requires considerable
 improvement.

H.S.
 15/10

To
 The Pres^t of the Municipal Com^{tee}
 Tellicherry.
 " Inspector General of Police.
 " Accountant General.
 " Board of Revenue.
 " Public Works Department.
 " Sanitary Commissioner.

Cont. of 118 1 Mending.

To *W. H. H. H.*

" *W. H. H. H.*

" *W. H. H. H.*

Dated *6. 28. 78* } 1878, No. 248.
Recd. *11/1*

11/1 Nos. 28. 29.

Revising the accounts of
the receipts and expended.
Line of the "Mending"
manipulated for 1869-70