

1. Number of pages. 18
2. Date of issue. 24.37
3. Volume of the Record
M.R.O. 1-82 400-22-11-80

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No. 1266	Press ~~Misc~~
Dated 10 - 10 - 1870.	

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Department,
10th October 1870.

No. 48. Read the following letter from the President of the Cochin Municipal Commission, to the Chief Secretary to Government, Fort Saint George, dated Calicut, 20th June 1870, No. 28:—

I have the honour to forward the accompanying report, together with the usual statements from the Vice-President of the Cochin Municipality, on the working of the Towns' Improvement Act in Cochin during the year 1869-70.

2. Taxes were raised from all sources excepting tolls.

3. The aggregate amount raised during the year under review was Rupees 12,361-1-3. This sum is composed of collections under different heads for 1869-70, arrear collections on account of previous years, and also balance of cash in hand on the 30th April 1869.

4. It will be seen, from the Vice-President's report, that there remained only a balance of Rupees 86-14-11 to be collected on the 30th April 1870.

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

NEW WORKS.—Rupees 615-12-2 were expended in constructing drains.

REPAIRS.—Rupees 2,840-12-0 were spent in repairing roads and drains.

CONSERVANCY.—Rupees 1,915-2-3 were expended in cleansing drains, repairing latrines and privy boxes, paying wages of sweepers, &c., &c.

POLICE.—The Municipality was indebted in the sum of Rupees 7,221-11-9 as

	RS.	A.	P.
For 1868-69.....	3,430	9	2
„ 1869-70.....	3,630	9	2
Repairing Police Station, &c.....	100	9	5
Total...	7,221	11	9

noted, being two years' charges. Deducting the Government contribution thereon, Rupees 1,805-6-11, there remained a balance of Rupees 5,416-4-10, of which the Commissioners have paid Rupees

3,591-2-7. The balance, Rupees 1,825-2-3, will be paid soon.

ESTABLISHMENT.—Rupees 1,902-12-10 were expended under this head including miscellaneous charges.

Rupees 626-9-11 were spent in lighting the town.

The Commissioners in calculating the Government contribution for 1869-70, which is not yet drawn, included the expenditure, Rupees 109-9-1, for watering the streets and killing dogs. These are charges not specified in Section 25 of the Act; the above sum will have to be removed from the total expenditure, and the Government contribution due to the Municipality will, therefore, be Rupees 1,791-3-6.

Cochin Municipal Report for 1869-70.

The Commissioners beg to submit the following Report of the working of this Municipality for the year ending 30th April 1870.

2. The gross collections from all sources were Rupees 9,479-12-1, of which Rupees 176-11-7

* Estimated income for 1869-70, Rupees 9,129-4-9, are arrears, and Rupees 173-11-9 in excess of the estimated amount;* and still a sum of Rupees 86-14-11 remained to be collected on account of arrears of the year under review, which has been reduced to Rupees 57-12-7 at the time of the preparation of this report. This small amount constitutes all the uncollected balance since the establishment of this Municipality, nothing having been written off under this head in former years.

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* Estimate, Rupees 1,100.
† " " 2,000.
‡ " " 1,759-4-6.

3. The expenditure on drains was Rupees 879-15-9; * on renewing and metalling roads Rupees 2,576-8-5; † on conservancy Rupees 1,915-2-3; ‡ and on lights and lamp-posts and

lanterns, &c., Rupees 626-9-11, exclusive of remissions to the extent of Rupees 150-4-10, and the cost of establishment and police.

4. During the year under review, 74 persons were newly taxed, and 65 persons discontinued their trade within the municipal limits.

5. Of 2104 assessments made on houses and lands, 11 were appealed against; in five cases the appeals were admitted, and in six they were rejected.

6. There were 655 persons taxed for trades and professions; and in 28 cases appeals were preferred, of which nine were admitted and 19 rejected.

7. Two hundred and nine warrants were issued against defaulters. In one instance only § 186 laterite stones, goods§ were distrained and sold; in 172 others payment was tendered before further proceedings were taken; 16 warrants were returned for want of distrainable property; and 21 remain to be executed principally for very small sums.

8. The entire Police charges, for the year under notice, amounted to Rupees 3,791-2-7, and deducting the Government contribution of Rupees 947-12-8, there remained a balance of Rupees 2,843-5-11 payable by the Municipality. The Police accounts, however, having been received after the close of 1869-70, the amount will be disbursed during the present year.

9. The Government contribution towards authorized items of expenditure has not yet been adjusted,|| and, taking this into account, the Municipality is in position amply to meet all the demands of the past year.
|| Rupees 1,818-9-10.

10. It is very desirable that the Police charges should be sent in before the close of the year, to admit of the municipal accounts being balanced at due date, and to avoid the inconvenience of their being made up without reference to the largest item of disbursement.

11. Fines were estimated at Rupees 100, but Rupees 227 were collected principally from cattle trespass, &c., and the Ferry Contractor was fined Rupees 70 for overcrowding the boats on two occasions.

12. The Commissioners would draw attention to the exceptional situation of Cochin with reference to taxation. Perhaps, there is no town in the Presidency so peculiarly situated to the artisan and trading classes. The territories of the Native States are so interwoven with that of British Cochin that numbers, who have their fixed residence in Sirkar Cochin, carry on their occupations within this town; and, as there are no adequate means of reaching all of them through the difficulty of enforcing the tax in a foreign State, the amount actually realized from trades and professions by this Municipality does not, by any means, represent the extent of business carried on within its limits. On the other hand, many residents within this town perform their occupations in Native Cochin, and under the Act they are not liable to be taxed.

13. Another prolific source of income in other places is lost to this Municipality. There are no trunk roads, and the backwater being the great thoroughfare of the adjoining country, no tolls¶ on vehicles or animals entering the town, or numerous fees** on the registration of carts, accrue here. Even within the limits of the town a considerable portion of the traffic is conveyed by water.

14. The Commissioners have given their best attention to the cleanliness and sanitation of the town, and hope their exertions have not been without good results, and they are not unmindful that much more has yet to be done. The daily refuse of houses is regularly carted away, and the drains, which mostly require to be reconstructed, have been cleared periodically from offensive matter, and obstructions removed. The drainage of the town still demands considerable improvement, and, if funds are available, the best efforts of the Commissioners will be employed in this direction during the current year.

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10th October 1870.*

15. The greatest obstacle to the establishment of an improved system of sanitation is the existence of sunk cess-pools attached to the houses in the town, which were built one or two centuries ago by the Dutch and Portuguese, and the difficulty and invidiousness of interfering with habits that have taken deep root among a large portion of the community, and which can only be eradicated by time, and the spread of more enlightened hygienic ideas. These remarks apply with greater force to the native population residing in the suburbs.

16. The town has been healthy throughout the year. No epidemic has prevailed. There have been 293 births within the municipal limits, three among Europeans; whilst the deaths numbered 267, one case being that of a European, the former showing a percentage of 2.9, and the latter 2.6 of the population.

17. The accounts have been audited by Mr. Breary, whose report is appended:—

“ I have the honour to inform you that I have this day finished auditing the accounts of the Municipality for the year ending 30th April 1870, and that the same are perfectly in order.

“ I would take this opportunity of congratulating the Commissioners on the very efficient manner in which their books are kept by Mr. DeCosta, both as regards neatness and accuracy.”

18. An abstract showing the state of the funds at the beginning of the current year is also annexed for information.

COCHIN,
24th May 1870.

(Signed) J. CASTOR,
Vice-President.

Dr.		MUNICIPAL FUND.		Cr.	
	RS. A. P.		RS. A. P.		RS. A. P.
To Police liability ...	2,843 5 11			By cash on hand, 1st May 1870.....	718 8 8
„ already paid and expended	1,018 3 8			„ arrears Rupees 86-14-11, and Government contribution Rupees 1,818-9-10.....	1,905 8 9
Balance for 1870-71.....		1,825 2 3		„ advance, amount paid in the past year for the current.....	80 0 0
		878 15 2			
Total...		2,704 1 5		Total...	2,704 1 5

COCHIN,
24th May 1870.

(Signed) J. CASTOR,
Vice-President.

No. 49. ORDER THEREON, 10th October 1870, No. 1266.

The Municipal Commissioners of Cochin had at their disposal, during 1869-70,

	RS. A. P.	RS. A. P.	
Current—			
Rate on Houses and Lands...	4,359 13 10		
Less refunds	21 10 2	4,338 3 8	
Tax on Arts, &c.	8,145 8 0		
	29 8 0		
		8,116 0 0	
Tax on Carriages and Animals		111 0 0	
Registration of Carts		42 8 0	
License Fees		50 0 0	
Fines, &c.		157 9 4	
		7,815 5 0	
Arrears—			
House rate	294 12 11		
Less refunds.....	99 2 8		
		195 10 3	
Tax on Arts, &c.		63 8 0	
State contribution.....	2,022 2 1		
		2,281 4 4	
Other receipts—			
Vypeen Ferry.....	850 0 0		
Fishery rents	405 0 0		
		1,255 0 0	
Balance brought forward		859 3 1	
Total...		12,210 12 5	

a sum of Rupees 12,210-12-5. They raised from current taxes, &c., Rupees 7,815-5-0, and received arrears, (including the State contribution for 1868-69, Rupees 2,022-2-1,) amounting to Rs. 2,281-4-4. Ferry and fishery rents (including the fine imposed on the contractor for the former) yielded Rupees 1,255, and the balance brought forward was Rupees 859-3-1. The Government, in the marginal abstract of receipts, have treated the refunds for vacant houses as made from arrears collections, and have set off the other refunds against the gross yield of the current house and trades tax.

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10th October 1870.*

2. The expenditure amounted to Rupees 11,492-3-9, leaving a balance		carried forward of Rupees 718-8-8. The	
New Works.....	Rs. A. P. 615 12 2	charges for watering streets and killing	
Repairs.....	2,840 12 0	dogs do not, as remarked by the Presi-	
Conservancy.....	1,804 9 2	dent, fall within the scope of Section 25.	
Police.....	3,691 2 7	The other items of expenditure seem	
Establishment.....	1,902 12 10	unobjectionable. Besides the charges	
Purposes other than those specified in Sec-	10,756 0 9	above referred to, the expenditure under	
tion 25.....	736 8 0	Section 29 was incurred in lighting the	
Balance carried forward.....	11,492 3 9	town.	
	718 8 8		
Total...	12,210 12 5		

3. The Commissioners paid during the year Rupees 3,430-9-2 on account of the Police force. This is the amount of the charges for 1868-69; and it would seem that nothing has been paid for 1869-70, the charges for which year amount, it is said, to Rupees 3,630-9-2. The Commissioners, in Statement A, have entered three-fourths of Rupees 3,430-9-2 as paid on account of 1868-69, and the remaining fourth, Rupees 857-10-3, as paid for 1869-70. But as the Circular of the Accountant-General was not followed during the year, and as the State contribution is, as will be explained below, to be struck on the receipts, this procedure is improper. The whole charges for 1868-69 have been paid, and at the close of 1869-70 those for that year were still due.

4. In paragraphs 8 and 10 of the report, the Vice-President states that the reason for the non-payment was that the police accounts were not furnished within the year. The attention of the President of the Commissioners is drawn to Section 35 of the Municipal Act, which provides that one-twelfth of the amount fixed in the estimate is to be paid monthly, the payments being of course subject to adjustment with reference to the actual cost at the close of the year. The President will be good enough to see that the prescribed procedure is in future adopted in Cochin.

5. The current receipts, as above shown, being Rupees 7,815-5-0, and the expenditure under Section 25 Rupees 10,756-0-9, the State contribution is limited by the former to Rupees 2,605-1-8. No State contribution has, as yet, been drawn by the Municipality for 1869-70. The President will credit the amount now sanctioned in liquidation of the police charges for 1869-70, or, if these have been paid by the Commissioners, of the quota due by them for the current year. He will refer to the matter in the next annual report.

6. The report is satisfactory as regards the working of the Act during the year.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the President of the Cochin Municipal Commission.
,, Inspector-General of Police.
,, Sanitary Commissioner.
,, Accountant-General.
,, Board of Revenue.
,, Public Works Department.

Exd. J. Wright.

not to be printed.

A

Detail of new station improvements carried out by the Municipal Commissioners for the Town of Cochin during the year ending on the 30th April 1870 for the purpose specified in Section 15 of Act X of 1865 (Madras).

Description	Proposed Expenditure	Actual Expenditure
Works		
Buildings	500	500
Roads	700	615 16 2
Fences	100	100
M. C. Pairs		
Buildings	2000	2070 8 5
Roads	400	264 2 7
Fences	100	100
Nature of Charges	Proposed Expenditure	Actual Expenditure
M. Com.		
1 Superintendent	180	168
1 Vaccinator	120	120
Sweepers pay	600	600 10 0
Cleaners of drains	100	81 7 1
15. 9. 1869 for watering	200	75 2 1
Streets	100	260
Works		
Painting of 7 spec.	144	144
Repairing latrines and		81 7 5
Brick boxes		24 6
Police		
Charges for 1868-69	2430 9 2	2572 14 11
paid three-fourths		
Charges for 1869-70	4012 7 2	807 10 2
Cost remitted		
paid for repairing		
station house	14 1	
for lime washing		
the police building	11 5	
for driving piles		
on the bridge		
for the bridge		
for the station house		
for the station house		

Obt. of 1870: *Madras*

PUBLIC.

To
THE PRESIDENT OF THE COCHIN
MUNICIPAL COMMISSION.
&c., &c., &c.

Dated October, 10th.
Recd.
G. O., 10th October 1870, No. 1286.
Act.

OCTOBER.
Nos. 48-49.

Reviewing the Accounts of the Receipts and Expenditure of the Cochin Municipality for 1869-70.

Actuals
1870-71

V. Costa
Blishment

Particulars			
Super management			
1 English Clerk	60	72	60
1 French Clerk	20	24	20
1 Tax Collector	2	24	10
1 Asst. do	15	18	12
2 Hous. each	7	168	7
Misc. Charges			
1st of a kind	1	12	4
Auditor		7	7
Allowance to a clerk at the President's Office			
Calicut	2	24	2
Furniture			34 12
Stationery, Printing &c.	10		101
Advance paid on account of house rent for 1870-71			

Municipal Office,
Cochin May 22, 1870.

Frearney
Auditor
W. H. Taylor
Vice President

B.

Abstract of Charges under all heads
incurred by the Municipal Commissioners
of the Town of Cochin during the year
ending on the 30th April 1870.

	Actual Expenditure	
	Amount	Total
New Works & Improvements	615 12 2	
Repairs	2840 12	
Conservancy	1915 2 3	
Police	3591 2 7	
Establishment	1902 12 10	10865 9 10
For purposes other than those specified in section 25.		
Lighting the Town		
3 Lightmen, 2 @ 5 Rs. and 1 @ 2 Rs. each for 1441	2. 10	
Oil, wicks &c.	228 9 8	
Painting Lamp posts	24 8 11	499 5 5
For 8 Wooden Lamp posts with lanterns	127 4 6	626 9 11
Repairs		
on Houses		
for vacancy	99 2 8	
reduction		
on assessment	21 10 2	120 12 10
on Trades	29 8	150 4 10
		As 11642 8 7
Balance on 1st May 1870		718 8 8
Total Rupees	12361 1 3	

Municipal Office,
Cochin May 22, 1870.

Frearney
Auditor
W. H. Taylor
Vice President

Actual Receipts during the year ending on the 31st April 1870.

	Arrear	Current	Total
1. Rent on houses &c. Land 294 12 11	4359 13 10	4654 10 9	
2. Auction of the Public Domain 13 8	245 8	2209	
3. Sale of		111	
4. Sale of the Public Domain	111	111	
5. Registration of Cattle			
with			
without	45 8	45 8	
6. Sale of the Public Domain			
with			
without	57	57	
7. Fines & other miscell.			
Immediate Receipts	277 9 4	277 9 4	
8. Proceeds of the Lottery			
Immediate	781	781	
Deferred	405	405	
9. Coinage			
Total	58 12 11	941 7 3	941 15 6
10. Government Contribution			
on the 1868 & 1869 expenditure			2022 5 1
for the year 1868 by			1859 3 1
11. Balance of Cash from the last year			1236 1 3
Total Receipts			1236 1 3

12. Government Contribution on the total expenditure exclusive of the Police charges, £72 74 7 3 during the year 1869 70. Rupees 1818 9 10

Municipal Officer,
Cochin, May 22, 1870.

W. H. Carey,
Auditor

W. H. Carey,
Treasurer

C.
Actual Receipts during the year
ending on the 30th April 1870.

		Cash	Current	Total
1	Rate on Houses & Lands	244 12 11	4359 12 10	4604 10 9
2	Tax on Hs Trades & Professions	63 8	2145 8	2209
3	Police		111	111
4	Tax on Carriages & animals		111	111
5	Registration of Carts and vehicles without springs		42 8	42 8
6	Fees for Licensing Slaughter & mending Carts Stand & Offending Trades		50	50
7	Fines & other Miscel- laneous Receipts		227 9 4	227 9 4
8	Proceeds of the Typhoon Terry Farm		780	780
9	" Calcutty Fish Market		405	405
	Total	258 4 11	9131 7 2	9479 12 1
10	Government Contribution on Rs 8088. 8. H. expenditure for the year 1868-69.			2022 2 1
11	Balance of Cash from the last year			859 2 1
	Total Rupees			12361 1 2

Note: 25% Government contri-
bution on the total expendi-
ture, exclusive of the Police
charges, Rs 727 14 7 2 during
the year 1869-70. Rupees 1818. 9. 10

Municipal Officer
Cochin, May 23rd 1870

W. A. A. A.
Auditor

W. A. A. A.
Auditor

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the

President, Municipal Commission
Cochin, dated 20th June 1870 No. 20.Order thereon 10th Octr/70 No. 1265.

The Municipal Com.

Current.

Rate on houses & lands	Rs. 4359-13-10	
Less refund	21-10-2	4338-3-8
Tax on carts &c	3145-8-0	
	29-8-0	3116-0-0
Tax on carriages & animals	111-0-0	
Registration of carts	42-8-0	
License fees	50-0-0	
Fines &c	154-9-4	
		7815-5-0

Arrears

House rate	294-12-11	
Less refund	49-2-8	195-10-3
Tax on carts &c	63-8-0	
State contribution	2022-2-1	
		2281-4-4

Other receipts.

Vypren Ferry	850-0-0	
Fishery rents	405-0-0	1255-0-0
Balance brought forward	859-3-1	
		12,210-12-5

municipal officers of Cochin had at their disposal during 1869-70, a sum of Rs 12,210-12-5. They raised from current taxes for Rs 7815-5-0, and received arrears, including the State Contribution for 1868-69, Rs 2022-2-1, amounting to Rs 2281-4-4. Ferry and fishery rents (including the fine imposed on the contractor for the former) yielded Rs 1255, and the balance brought forward Rs 859-3-1. The Government in the marginal abstract of

L. M. 1996/70

of receipts, have treated the re-
funds for vacant houses, as made
from arrears collections, and
have set off the other refunds
against the gross yield of the
current house and trades tax

2. The expenditure amounted
to Rs 11492-3-9 leaving a
balance carried forward of
Rs 718-8-8. The charges for
watering streets and killing
dogs, do not, as remarked by
the President, fall within
the scope of Section 25. The
other items of expenditure
seem unobjectionable. Be-
sides the charges above re-
ferred to, the expenditure,
under Section 29, was in-
curred in lighting the town.

3. The Commissioners paid
during the year Rs 3430-9-2
on account of the police force.
This is the amount of the
charges for 1868-9, and it would
seem that nothing has been
paid for 1869-70. The charges
for which year amount it is

said

New Works	Rs. 615-12-2
Repairs	" 2840-12-0
Conservancy	" 1805-9-2
Police	3591-2-7
Establishment	1902-12-10
	<u>10756-0-9</u>
Purposes other than those specified in Section 25	736-3-0
	<u>11492-3-9</u>
Balance carried forward	718-8-8
	<u>12210-12-5</u>

3630.9.2
said to Rs ~~1000-0-0~~ The Com-
missioners in statement A
have entered three fourths of
Rs 3430-9-2 as paid on account
of 1868-9, and the remaining
fourth, Rs 857-10-3, as paid
for 1869-70. But, as the cir-
-lar of the Accountant Ge-
-neral was not followed du-
-ring the year, and as the
State Contribution is, as will
be explained below, to be
struck on the receipts, this
procedure is improper. The
whole charges for 1868-9 have
been paid; and at the close
of 1869-70, those for that
year were still due.

4. In paras 8 and 10 of the
report the Vice President
states, that the reason ~~for the delay~~
that the police accounts were
not furnished within the
year. The attention of the
President of the Commission-
ers is drawn to Section 35
of the Municipal Act which
provides

provides that $1\frac{1}{2}$ th of the amount fixed in the estimate is to be paid monthly; the payments being of course subject to adjustment with reference to the actual cost at the close of the year. The President will be good enough to see that the prescribed procedure is in future adopted in Cochin.

5. The current receipts as above shown being Rs 7815-5-0, and the expenditure under Section 25 Rs 10,756-0-9, the ^{contribution} State is limited by the former to Rs 2605-1-8. No State Contribution has, as yet, been drawn by the Municipality for 1869-70. The President will credit the amount now sanctioned in liquidation of the ^{police} charges for 1869-70; or if these have been paid by the Commissioners, of the quota due by

17
by them for the current year. He will refer to the matter in the next annual report and ~~will explain why the charges for 1869-70 so much exceed those for 1868-9~~

b. The report is satisfactory as regards the working of the act. During the year. H.R. P.H.

To

The President of the Municipal Commission, Cochin.

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

disp 7/10

Cont. of 118 1870

Public

To

The Pres. of the Indian Fund.
For

Date *1870* }
Recd. *1870* } 1870, North.

Nos. 48. 49.

Receiving the accounts of the
Receipts and disbursements
of the Indian Fund
for 1870-71.

