

1. Number of pages. 74
2. Date of repair. 2-6-2
3. Initials of Referee.

M.B.O. 1-52,400-22-11-20

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MADRAS RECORD OFFICE.

Government of Madras.

Public

DEPARTMENT.

G.O. No.	642	Press
		Mis.
Dated	21-5-	1870

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
21st May 1870.*

Read the following papers:—

No. 93. From the President of the Municipal Commission, Ootacamund, to the Under Secretary to Government, Fort Saint George, dated Ootacamund, 24th February 1870, No. 68.

With reference to Circular, No. 40, Public Department, dated 17th instant, I have the honour to submit the Estimates of Receipts and Expenditure of the Ootacamund Municipality for the year ending 30th April 1871, for the sanction of Government.

No. 94. From the President of the Municipal Commission, Ootacamund, to the Chief Secretary to Government, Fort Saint George, dated Ootacamund, 31st March 1870, No. 88.

I have the honour to request that the sanction of Government may be accorded for the levy of the following taxes within the Municipality of Ootacamund for the year 1870-71, viz.:—

(1). Rates at five per cent. per annum on houses, buildings, and lands according to the annual value thereof, as provided in Sections 38 to 44.

(2). Taxes on arts, professions, trades, and callings, as provided in Sections 45 to 49.

(3). Taxes on carriages, horses, and other animals, as provided in Sections 58 to 64.

(4). Fees for the registration of carts and other wheeled vehicles without springs, as provided in Sections 66 to 68 of Act X. (Madras) of 1865.

(5). Fees on produce brought to the weekly market, as provided in Bye-law No. 22.

(6). Fees for the slaughter of animals, as provided in Bye-law No. 26.

(7.) Fees for the stamping of measures, as provided in Bye-law No. 30 of this Municipality.

2. I have also the honour to submit a list of persons proposed to be appointed Commissioners for the town of Ootacamund for the ensuing year.

* * * *

No. 95. ORDER THEREON, 21st May 1870, No. 642.

The Commissioners of Ootacamund estimate their net receipts from taxation at Rupees 20,200, the refund Rupees 1000 being deducted from the gross proceeds. Adding the Government loan of Rupees 10,000, the balance from 1869-70, the market tolls, and the State contribution, correctly calculated in the manner explained below, the sum at the Commissioners' disposal will be Rupees 44,266-10-8.

	RS.	A.	P.
Rate on Houses, Buildings, and Lands	12,350	0	0
Tax on Arts, Trades, and Professions	3,600	0	0
Tax on Carriages and Animals	2,500	0	0
Registration of Carts	250	0	0
License Fees	1,500	0	0
Fines and Miscellaneous	1,000	0	0
	21,200	0	0
Deduct refunds	1,000	0	0
	20,200	0	0
Government loan	10,000	0	0
	30,200	0	0
Balance	2,000	0	0
Market Tolls	2,000	0	0
State contribution	10,066	10	8
Total	44,266	10	8

2. The Government observe that the Commissioners propose to levy a land rate in addition to the taxes now imposed,

against which must be set a falling off of Rupees 900 in the professional-tax, and of Rupees 500 on that on carriages and animals. Other small differences being allowed for, the present estimate of net receipts is less by Rupees 950 than that last submitted. The house and land rates should have been shown separately; and the Government desire to be informed what is the estimated amount of the latter, and on what lands, and at what rate, it is to be levied.

3. The sum of Rupees 10,000 to be advanced to the Commissioners is raised and expended by them solely for purposes of conservancy, and will ultimately fall upon the rates. It appears to His Excellency the Governor in Council that the Commissioners, when framing the present estimates and those for 1869-70, have rightly included the Government loans in the amount on which the State contribution should be struck. But in computing the contribution the Commissioners have looked to the expenditure only, whereas the receipts must also limit the contribution; and if less than the expenditure under Section 25, will be the sum on which it must be struck. In the receipts taken for this purpose, items such as market tolls, pound surplus collections, &c., which do not accrue under the Act, must be excluded, but the contribution itself included. It will, therefore, be one-fourth of the gross, or one-third of the independent receipts accruing under the Act.

4. As the estimates at present stand, the contribution thus calculated will amount to the sum of Rupees 10,066-10-8 shown in the margin of paragraph 1. The aggregate receipts then given will be less than the expenditure by Rupees 1611-5-4. The Government would have balanced the estimates by deducting this sum from the allotment, Rupees 10,304-2-5, for the repair of roads; but it appears necessary to have the estimates revised in consequence of the insufficient provision for the payment of the instalments of the Government loan. Rupees 2166 are allotted on this account; but this represents one-sixth of Rupees 10,000 together with a year's interest, Rupees 500 on that sum; and the estimate does not include any provision for a payment on account of the loan of Rupees 20,000 made in the year 1869-70.

5. In the estimate of that year, the first instalment and interest on the principal which were due at the close of the year were provided for, as has been done in the present estimates as regards the loan of Rupees 10,000 to be made in the beginning of the year 1870-71. Accord-

	RS.	A.	P.
Instalment Rupees $\frac{20,000}{6}$ = ...	3,333	5	4
Interest.....	1,000	0	0
Total...	4,333	5	4

ingly at the end of 1870-71 will be due the second instalment of the loan of 1869-70 with interest on the balance unpaid at the beginning of 1870-71; and the first instalment of the loan of 1870-71 with interest on the principal sum; or, as shown in the margin, Rupees 6,333-5-4.

	RS.	A.	P.
2nd instalment of the loan of 1869-70, Rs. $\frac{20,000}{6}$ = ...	3,333	5	4
Interest at 5 per cent. on Rs. 16,666-10-8...	833	5	4
1st instalment of the loan of 1870-71, Rs. $\frac{10,000}{6}$ = ...	1,666	10	8
Interest at 5 per cent. on Rs. 10,000.....	500	0	0
Total...	6,333	5	4

6. The estimates will, therefore, be returned for revision, in effecting which the Commissioners will calculate the State contribution on receipts or expenditure as may appear fit with reference to the remarks made in paragraph 3 of this order; and will take care not to reduce the allotment for new works now exactly equal to

the loan funds below that amount, the advance having been made for those specific purposes.

7. Meanwhile the Commissioner of the Neilgherry Hills is authorized to at once disburse to the Commissioners of Ootacamund Rupees 10,000, being the amount of the State loan payable in 1870-71; and the usual notifications regarding the taxes to be levied, and the list of Commissioners, will be published in the *Gazette*.

(True Extract.)

Chief Secretary.

To the President of the Municipal Commission, Ootacamund,
with the estimates.

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

Exd. J. Wright.

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PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the

Magistrate of

(Here enter 186 , No.)

ORDER THEREON, *24 May*

Under the provisions of Section 36, Act X. of 1865 (the Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the town of *Ootacamund* in the *Nelgum Hills* District, to levy during the year beginning 1st May 1870, and ending 30th April 1871.

A rate ~~not exceeding~~ per cent on houses, buildings, and lands, according to the annual value thereof.

A tax upon arts, professions, trades, and callings.

~~Tolls on carriages, carts, and animals entering the Municipal limits.~~

Taxes on carriages, horses, and other animals as described in Schedule C. to the above Act annexed.

Fees on the registration of carts.

To

The President of the Municipal Commission in

G.O. of 1870

PUBLIC.

THE PRESIDENT OF THE

MUNICIPAL COMMISSION,

Ootacamund.
Etc., Etc., Etc.

Dated May, 21st.

Recd.

Sent

G. O. 21st May 1870, No. 612.

T.M.V.

Nos. 88-85.

Passing orders on the Budget Estimates of the Receipts and Disbursements of the Ootacamund Municipality for 1870-71.

17 Sept 1894 Nov 107-108
 11 Aug 1894 63-64
 24 March 1894 204-205
 30 Nov 1894 174-175

Public BPO Dep
 Dec 21 1894
 Recd, Catasman
 Municipality 68.

9328 } Let

Dec 30 1894

Forwarding Subject
 Estimates for 70/71

c.s. 93295
 1620-11

Inserted
 24 May 1894

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the

Magistrate of

(Here enter *24th February 1860*, No. *68*.)

ORDER THEREON, *24 May*

Under the provisions of Section 6, Act X.
of 1865 (the Towns' Improvement Act), the
Governor in Council hereby appoints the
undermentioned persons to be Town Commis-
sioners, for carrying out in the town of
Potacamund in the *Nilgerry*
District, the purposes of the said Act, during
the year beginning 1st May 18*70*, and ending
30th April 18*71*.

J. D. S.

N. A. A.

Mr. Henry Royal Anson.
Sir Isaac John M. Woodhouse B. V.
Mr. William E. Schmidt.
Mr. Henry T. Clarke.
Mr. George S. Glasson.
Mr. Charles Austin Galtou.
Gool Mohamed.
Sondra Goodelliar
Ragojy Row.

Proceedings of the Madras Govt

Read the following letter
from the President of the
Colacannund Comm. Comm.
(H.E. 24th Feb. & 31st March 1870
Nos 68 and 88.)

Order number 21 ^{May} April 1870, No 642

The Commissioners
of Colacannund estimate
their net receipts from
taxation at Rs 20,200 - the

Ration houses buildings Lands 12,350	repaid Rs 1000 being deducted
Tax on Salt Trade & Profits 3,600	from the gross proceeds.
Tax on Carriages & Animals 3,500	
Registration of Carts 250	Adding the Government
License Fees 1,500	loan of Rs 10,000, the balance
Fines & Miscellaneous 1,000	from 1869-70, the market
	tolls, and the State contribu-
Direct Refunds 1,000	tion, correctly calculated
	in the manner explained
Government loan 10,000	below, the sum at the
	Commissioners' disposal
Balance 2,000	will be Rs 44,266-10-8-
Market tolls 2,000	
State contribution 10,066-10-8	

will be Rs 44,266-10-8-

2 The Government
that the Commis-
propose to levy a

J. D. S.

MA

Inserted
24 May 1870

in addition to the taxes now imposed, against which must be set a falling off of Rs 900 in the Professional tax and of Rs 500 on that on Carriages and Animals.

Other small differences being allowed for, the present estimate of net receipts is less by Rs 950 than that last submitted. The house and land rates should have been shown separately; and the Govt desire to be informed what is the estimated amount of the latter, and on what lands and at what rate it is to be levied.

3 The sum of Rs 10,000 to be advanced to the Commissioners is raised and expended by them solely for purposes of conveyance, and will ultimately fall upon the rates. It appears to H.C.

the

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the Governor in Council that the Com^r have ~~rightly included the Govt~~ loans when framing the present estimate. Those for 1869-70, have rightly included the Government loans in the amount on which the State Contribution should be struck.

But in computing the Contribution the Commissioners have looked to the expenditure only, whereas the receipts must also limit the Contribution; and if less than the expenditure under Section 25, will be the sum on which it must be struck. In the receipts taken for this purpose, items such as market tolls, pound surplus collections, &c., which do not accrue under the Act, must be excluded, but the Contribution

Contribution itself included.
It will therefore be one-fourth of the gross or one-third of the independent receipts accruing under the Act.

4 As the Estimate at present stand, the Contribution thus calculated will amount to the sum of Rs 10,066-10-8 shown in the margin of para 1. The aggregate receipts there given will be less than the expenditure by Rs 16,115-4.

The Government would have squared the Estimate by deducting this ~~amount~~ sum from the allotment, Rs 10,304-2-5, for the repair of roads; but it appears necessary to have the estimate revised in consequence of the insufficient provision for the

the payment of the instalments of the Govt. loan. Rs 2,100 are allotted on this account; but this represents one-sixth of Rs 10,000 together with ^{a year's interest} interest Rs 500 on that sum; and the estimate does not include any provision for a payment on account of the loan of Rs 2,000 made ⁱⁿ at the beginning of the year 1869-70.

Instalment $\frac{Rs\ 20000}{6} = 3,333-5-4.$
Interest $\frac{1000}{4,333-5-4}$

5 In the Estimate of that year, the first instalment and interest on the principal which were due at the close of the year were provided for, as has been done

The advance of Rs 20,000 was made in August last, and consequently a full year's interest will not be due till August next, nor will the first instalment be properly due till then. But the Commission provided in the Estimate of 1869-70 for the payment of one instalment and a

in the present Estimate as regards the loan of Rs 10,000 to be made in the beginning of the year 1870-71. According to the end of 1870-71 will be

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be due the second instalment of the loan of 1869-70 with interest on the balance unpaid at the beginning of 1870-71; and the first instalment of the loan of 1870-71 with interest on the principal sum; or as shown in the margin, Rs 6,333-5-4.

6. The Estimates will therefore be returned for revision, in effecting which the Comr will calculate the State Contribution on receipts or expenditure as may appear fit with reference to the remarks made in paragraph 3 of this order; and will take care not to reduce the allotment for new works now exactly equal to the loan funds below that amount

2nd instalment of the loan of 1869-70 - Rs 20,000 ÷ 6 = 3,333-5-4
Interest @ 5 per cent on 16,666-10-8 = 833-5-4
1st instalment of the loan of 1870-71 - Rs 10,000 ÷ 6 = 1,666-10-8
Interest @ 5 per cent on Rs 10,000 = 500-0-0
6,333-5-4

* 4 years interest, and if they have made these payments, the 2nd instalment and interest will have to be paid during 70-71 as stated in the draft. The first instalment of the Rs 10,000 loan would seem properly payable in 71-72; but the Comr have provided for its payment in these estimates.

At any rate, one instalment whether the first or second, of the Rs 20,000 loan, with interest, must be paid in 1870-71 and should be provided for. The amount will be a sum of Rs 4,000, & the estimate must be returned for revision.

In coming up the revised estimates the Comr will probably use the considerations here brought forward & will make provision for the payment, which, on account of their ideas of their liability, must be made in 1870-71.

amount the advance having been made for those specific purposes. Meanwhile the Commissioner of the Neilgherry Hills is authorized to at once disburse to the Comr of Botacammund Rs 10,000, being the amount of the State loan payable in 1870-71; and the usual notifications regarding the taxes to be levied and the list of Commissioners will be published in the Gazette.

A.L.

[Signature]

- to the Secy of the Comr. (Comr. Botacammund with the Estimates)
- Super Int of Police.
- Asst General.
- Public Works Dept.
- Board of Revenue.
- Sanitary Comr.

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Post. Hudson for.

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Estimate for 1870/71