

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	967	Press ~~Mis.~~
Dated	7-8-	1967.

Not to be folded or roughly handled

(1)

Proceedings of the Madras Government, Public Department,
7th August 1867.

Read the following papers :—

No. 56. From G. A. BALLARD, Esq., President of the Municipal Commissions, Malabar, to the Acting Chief Secretary to Government, Fort Saint George, dated Calicut, 12th July 1867, No. 78.

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 1867, and to submit three statements marked A, B, and C, showing (A)† the demand, collection, and balance, and (B) the actual expenditure‡ incurred, and the collections§ realized in 1866-67, and (C)|| the estimated receipts and disbursements of 1867-68.

* Dated 18th May 1867.

Demand.	† 1866-67 ACTUAL.		Balance.
	Collection.	Remission.	
RS.	RS.	RS.	RS.
5,306	2,195	15	3,096

‡ Rupees 707-4-2.

§ Rupees 2,124-11-8.

|| 1867-68 ESTIMATES.

Proposed expenditure and collections, Rupees 15,307-15-6.

2. Under the circumstances of the case, the report is, I think, satisfactory; though, as the Act was in force only for six months of the year, and the time of the Commissioners was chiefly taken up in arranging the preliminaries, neither the collections realized, nor the conservancy charges incurred, were considerable.

A good deal of petty detail, such as naming streets, numbering houses, &c., seems to have been accomplished, which will greatly facilitate future progress; and the important work of assessing houses, &c., rating of trades tax, &c., has been well nigh completed.

3. The Commissioners' suggestions with regard to Pattons seeming to me fair and reasonable. I have proposed to the Board of Revenue, in my letter of the 6th instant, No. 142, to remit 4 per cent. of the rent payable by the occupying tenants to Government, when the whole of the municipal rate will be recoverable by the Commissioners from the tenants.

4. The Commissioners' report remarks on the inadequacy of the amounts estimated for conservancy, establishment, &c., in my original letter¶ to Government; but it will be remembered that the estimates were framed on very scanty data, and rather according to expected receipts than allowed requirements.

Paragraphs 6 and 7.

¶ Dated 4th August 1866, No. 103.

5. As regards expenditure in 1867-68, I cannot but think Rupees 60 a higher rate of pay than would be necessary to secure a good clerk; it is considerably in excess of the rates given elsewhere**.

** At Tellicherry ...	35 Rupees.
„ Palghat.....	25 „
„ Calicut....	40 „

But the Commissioners must be so well aware of the desirability of avoiding unnecessary expenditure on establishment, that I leave the item for sanction, as a lower rate will doubtless be adopted if a man can be had for it. The other items of proposed expenditure do not call for particular remark.

6. It is proposed to re-impose the assessments of last year.

NOTE.—The delay in submitting the report is owing to revised statements, forming the basis of the present ones now submitted, having had to be called for from the Commissioners. These were received on 6th instant.

*Proceedings of the Madras Government, Public Department,
7th August 1867.*

The estimate of receipts for 1867-68 are based on the actual collections of last year.

7. I beg that sanction may be accorded for the contribution by Government of the amounts noted in the margin, calculated on the principle explained in my report on the Calicut Municipality.

Government contribution on estimated arrears col- lections.....	Rs. 1,316
Do. on estimated current collections of 1866-67	2,643
	3,964

8. I have only, in conclusion, to express my concurrence in the sentiments expressed in the last paragraph of the Commissioners' report. The town of Cochin is fortunate in having so painstaking a Commission, and, notwithstanding the suspicion and, I may say, passive opposition with which the Towns' Improvement Act has been regarded by a great section of the townspeople hitherto, I am confident the action of the Commissioners will soon cause this to wear away.

Report of the Municipal Commissioners of Cochin, from November 1866, ending April 30th 1867.

In accordance with Section 32 of the Towns' Improvement Act, the Municipal Commissioners for Cochin beg to submit a report of their proceedings for the first half-year since the Act came into operation in that town.

2. Their first meeting was held on the 15th November 1866, and business was commenced by naming the streets and roads, and numbering the houses, for the purpose of assessment. This work was carried on under the personal supervision of the Commissioners, the European quarter of the town having been assigned to the European Commissioners, and the Native portion to the Native Commissioners.

3. The assessing of the rental of the houses next occupied the attention of the Commissioners, the work being divided as before between the European and Native portion of them, to avoid as much as possible any discontent arising from ignorance and class prejudices.

4. The question of the assessment of lands then came under consideration, and the Commissioners are free to confess that it was beset with great difficulties, in consequence of the large number of Pattom lands or Government Farms held under an exceptional tenure. These lands are mostly held from a long period, the assessment being regulated by the number and description of the trees; but the lands have, in process of time, been so considerably improved, that the annual income derivable from them bears no proportion to the rental paid to Government. The Commissioners, however, being guided by the sense of Section 38 of the Act, resolved to assess such lands at the rate at which they might be reasonably expected to be let, leaving the holders to obtain from Government a remission of the annual rental, equivalent to the municipal rate chargeable on the same. According to the definition of the term "owner," given in the Act, the Government, as the receivers of the rents of these Pattoms or Farms, must be regarded as owners, and liable to the payment of the municipal tax. But as it would be manifestly unfair to charge Government upon the present enhanced annual value of the Pattoms, the Commissioners have deemed it expedient to hold the renters, in the first instance, responsible for the taxation on the gross annual rent, having no doubt that Government would readily concede a reduction proportionate to the rental received by them.

5. Great difficulties have been, and are still, experienced in framing a list of the persons liable to the tax on trades and professions; and not the least of them arises from the fact that great many who exercise their calling in British Cochin reside in the Native States. A large number of appeals have been received from persons who had been brought under the tax. In most cases, the complaints of over-assessment must be ascribed to want of information on the part of the Commissioners, and the unwillingness of the parties concerned to furnish such information as was necessary to arrive at a correct conclusion as to the state of their callings. These difficulties

*Proceedings of the Madras Government, Public Department,
7th August 1867.*

have prevented the complete working of this part of the Act, but no pains are spared to secure a satisfactory result.

6. The income and expenditure is shown in the Tabular Statement herewith submitted. It will be observed that in the expenditure a strict adherence to the details of the estimate given in the Proceedings of Government, Public Department, dated 3rd October 1866, has not been observed, as the Commissioners did not feel justified in expending any more money than was absolutely necessary for the current disbursement of the office establishment, and such things as could not be dispensed with, until they had a sufficient amount of funds in hand to pay for the Police. The income, when collected, will be somewhat in excess of the estimate of the President, the Collector of Malabar; but the amount assigned for conservancy and the establishment, &c., was found to be utterly inadequate, which induced the Commissioners, from time to time, to increase the establishment, as occasion demanded. The Municipality is now left without an English Clerk, the salary, Rupees 30, assigned to the post not having proved a sufficient inducement to the late incumbent to continue his services. The salary now proposed is Rupees 60, and, even at this figure, some difficulty is experienced in obtaining a competent person. In the estimate for the ensuing year, it was found necessary to somewhat increase the establishment, and provision has been made for the same.

7. The conservancy of the Town has scarcely been commenced. The requirements of Cochin, which has never yet experienced any of the benefits of conservancy or sanitary improvements, demand a much larger assignment of funds than fixed in the estimate of the President, dated 4th August 1866, and a larger amount has been provided for in the new estimate.

8. Want of latrines is a desideratum long felt in Cochin. The public roads and bye-ways, the margin of the river, and landing places are rendered extremely offensive by being used as public privies. To remove this nuisance is a matter of vital importance, which is engaging the earnest attention of the Commissioners.

9. The short time the Act has been in operation in Cochin would not admit of any visible progress being made in the practical working of the scheme. Municipal Institutions are entirely new to the Provinces, if not entirely so to India, and the labor of establishing them in an untried field like Cochin, where the inhabitants have for years strenuously and successfully resisted their introduction, was naturally of no light character. It must be remembered that Cochin is exceptionally situated, bordering upon Native States, which are singularly free from direct taxes; and this serves to render the demands of a Municipality all the more unpalatable to the people.

10. The work of organization has chiefly engaged the time and exertions of the Commissioners during the past half-year; and it has been accomplished amidst difficulties, by members of the community whose time is already occupied with other active employments, but who have, nevertheless, perseveringly endeavoured, to the best of their power, to fulfil a gratuitous task. It is impossible to expect that unintentional defects and shortcomings would not occur at the outset of a new system of taxation brought into existence under discouraging circumstances, but it is hoped that, in course of time, these will be discovered and remedied; and as the benefits of the Municipality are more and more felt and appreciated, the people will be better reconciled to its demands.

COCHIN,
13th May 1867.

(Signed) G. E. WHITTON,
Vice-President.

No. 57. From G. A. BALLARD, Esq., Magistrate and President of the Municipal Commissions, Malabar, to the Acting Chief Secretary to Government, Fort Saint George; dated Calicut, 12th July 1867, No. 79.

I have the honor to forward the accompanying report from the Vice-President of the Palghat Municipality, on the working of the Towns' Improvement Act

Dated 22nd June 1867.

1866-67 ACTUAL.			Balance.		
* Demand.	Collection.		RS.	A.	P.
RS. A. P.	RS. A. P.		RS.	A.	P.
8,185 0 0	2,770 0 0		5,415	0	0
	† Rupees 2,239 4 0				
	‡ „ 2,770 0 0				
§ 1867-68 ESTIMATE.					
Proposed expenditure and estimated collections.....			16,956	8	9

2. As in the other Municipalities, there is little actual expenditure on municipal works to record; but here, as elsewhere, preliminaries have been arranged with no little labor, and matters put in train for the execution of more showy work during the now current year.

3. The Government are aware that tolls are one of the sources of municipal revenue in Palghaut.

The tolls on the Government and District lines of road in the vicinity of, or passing through, the town are comparatively few and light, and consequently tolling to the municipality is not as objectionable there as it would be in the coast towns, where the lines (on which alone it would be worth while to levy municipal tolls) are already necessarily tolled to their general maintenance, the features of the country through which they pass requiring expensive bridges, forties, or ghauts.

4. The tolls at Palghaut were let last July for the 20 months ending 31st March 1868. The Commissioners framed a bye-law (it appears in April last, and submitted it to the Acting President for transmission to Government) limiting collection of toll to one entrance only in the 24 hours. The matter did not come to my notice till their report reached me; but as there was no stipulation to this effect in the lease of the tolls to the renter, the limitation, of course, cannot be made till the expiry of the current agreement.

5. It is proposed to re-impose assessments under the Sections of the Act put in force last year, and I have to request the sanction of Government to this course.

	RS.	A.	P.
On arrears collections on account of last year.....	2,010	0	0
On estimated current collections of 1867-68.	2,680	0	0
Total..	4,690	0	0

6. I beg early sanction of Government also to the contributions noted.

Report on the Palghaut Municipality for the year ending 30th April 1867.

The Municipal Act has now been in force in this town for nine months commencing with the 1st August 1866. A few preliminary meetings had been held previous to that date by the Commissioners named in the Gazette Notification of 3rd July 1866, but it was finally ordered in G. O. of the 13th instant, No. 680, that the 1st August should be considered as the date of introduction.

2. During the period under review, little has been done beyond assessing the various rates and taxes, which, in a Municipality of the extent of Palghaut, was no slight undertaking. The toll assessment on carriages, carts, and animals entering the limits was put up to auction on 30th July, and sold for a period of one year and eight months, ending 31st March 1868, for a sum of Rupees 6925, i. e., at the yearly rate of Rupees 4155, and the Contractor is bound by his contract to erect toll bars at his own expense, and to hand them over at the end of his lease to the Municipality. This tax appears to work well. Loud complaints are often made that persons passing a toll bar several times a day have to pay each time. It presses hard on those who have much intercourse with the

in Palghaut, during the year ending 30th April 1867; and to submit three statements, marked A, B, and C, showing (A)* the demand, collection, and balance, (B)† the actual expenditure incurred and the collections realized, and (C)§ the estimated receipts and disbursements of 1867-68.

railway station, which is just outside the municipal limits, and on those who hold lands both within and without those limits. To remedy this, a bye-law was framed and forwarded to the President, on the 6th April, for the purpose of obtaining the sanction of Government.

3. The assessment on houses, buildings, and lands occupied the attention of the Commissioners for a very long time, and was not completed till the end of February last. The appeals were very few, and were carefully gone over by a Committee, and again, as required by Section 69, by five of the Commissioners including the Vice-President. The valuation had been originally made by the Adigaries and Menons of the several Amshoms, and revised by a Sub-Committee appointed for each Amshom. All houses and lands under the annual value of Rupees 100 have been exempted from the payment of tax in accordance with the President's sanction.

4. The profession tax was assessed at the same time, and in the same way, as that on houses, &c. It is levied only at half the rates given in the Schedule annexed to the Act. Some difficulty was in cases experienced as to the class under which certain persons should be taxed, but it is believed that the assessment on the whole is a very fair one, and very few appeals were made against it.

5. These three are the only taxes applicable to this Municipality. The total estimated amount of annual income, including the Government contribution, is about Rupees 11,000, or an increase on the amount estimated before the introduction of the Act of about Rupees 1500. It is believed that, on the re-sale of the toll contract, this amount will be considerably exceeded.

6. The past nine months having been almost wholly occupied in organization and preparation, very little has been done in the way of collecting the taxes assessed, and the Commissioners have consequently not been in a position to engage in any important municipal improvements. They have confined themselves to a small conservancy establishment of carts and coolies for the purpose of keeping the roads and streets in a state of cleanliness. The office establishment sanctioned has been entertained. A Municipal Inspector has also been employed to superintend generally the conservancy of the Municipality, and bring to notice any breaches of the conservancy clauses of the Act. The Commissioners hope that, in the coming year, with the assessment finally completed, and with means at their disposal, they will be able to report more fully on the working of the Act and on works done for the improvement of the Municipality and the benefit of the rate-payers.

7. An account is annexed showing the income and expenditure up to 30th April 1867.

MUNICIPAL COMMISSIONERS' OFFICE,

PALGHAUT, 22nd June 1867.

(Signed) J. CAMERON,

Vice-President.

No. 58.

ORDER THEREON, 7th August 1867, No. 967.

The statements submitted with the foregoing letter will be returned for revision, for the reasons stated in the Order of Government, dated 5th August 1867, No. 947, passed on Mr. Ballard's letter enclosing statements of actual and estimated receipts and expenditure for Calicut.

2. It is observed that in Palghaut the actual expenditure during 1866-67 was only Rupees 2239-5-4, but the Police charges, amounting to Rupees 2504-10-4, do

	RS.	A.	P.
* Actually expended.....	2,239	5	4
Police charges.....	2,504	10	4
	4,743	15	8
Total...	1,185	15	10

not appear to have been defrayed, as they ought to have been. To meet the total* expenditure, the Commissioners have raised Rupees 2770. This, with the Government contribution (no part of which appears from the statements to have been

paid), at the rate of 25 per cent. on the actual expenditure, or Rupees 1185-15-10, together with the outstanding balances and uncollected road cess, amounting to

*Proceedings of the Madras Government, Public Department,
7th August 1867.*

Rupees 2405-6-4, will leave a considerable balance in favor of the Municipality, after defraying the Police and other charges incurred during the past year. These charges should not appear in the estimates for 1867-68.

3. In Cochin, the actual expenditure during the year 1866-67 appears to have been only Rupees 707-4-2. The Police charges, still remaining to be adjusted, amount to Rupees 1956. The actual collections, aggregating Rupees 2194-11-8, together with the State grant of 25 per cent. on the actual expenditure,* or Rupees

	Rs.	A.	P.
*Actually expended.....	707	4	2
Police charges.....	1,956	0	0
Total.....	2,663	4	2

665-13-0, will more than cover the total expenditure, irrespective of large outstanding balances still uncollected.

4. Final orders will be passed on the points noticed by Mr. Ballard, on receipt of the revised statements.

(True Extract.)

Acting Chief Secretary.

To the President of the Municipal Commissions, Malabar, with eight statements, returned.

Exd. J. H. Burns.

*Malabar Collectors Office
Cochin 12th July 1867.*

G. A. Ballard Esq.

Magistrate & President of Cochin Municipality

The Honble W. S. Ellis

Acting Secretary to Government

St. George.

Sir,

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 1867, and to submit 2 statements marked A, B and C showing (A) the Demand Collection and Balances due, (B) the actual expenditures incurred and the collections realized in 1866/67 (C) the

estimate receipts and disbursements of 1867/68.

Under the circumstances of the case the report is I think satisfactory, though as the Act was in force only for 6 months of the year and the time of the Commissioners was chiefly taken up in arranging the preliminaries, neither the collections realized nor the conservancy charges incurred were considerable.

I give detail of petty detail such as naming streets, numbering houses &c seems to have been accomplished which will greatly facilitate future progress and the important work of a police house &c

** 1866/67 actual
Demand Collection 2194-11-8
Police 707-4-2
Total 2901-15-10
1867/68 estimate
Demand Collection 4000-0-0
Police 1000-0-0
Total 5000-0-0*

rating to trades tax^{rs} has been well nigh complete.

3. The Commissioners suggestions with regard to ratings seeming to me fair and reasonable, I have proposed to the Board of Revenue in my letter of the 6th instant 1862 to remit 4% of the rent payable by the occupying tenants to Government, when the whole of the municipal rate will be recoverable by the Commissioners from the tenants.

4. The Commissioners report remarks on the inadequacy of the amounts estimated for conservancy establishment^{rs} in my original letter to Government; but it will be remembered that the estimates were framed on very scanty data, and rather according to expected receipts than allowed requirements.

5. As regards expenditure in 1864/68, I cannot but think it surpasses to a higher rate of pay than would be necessary to secure a good clerk. It is considerably in excess of the rates given elsewhere. But the Commissioners must be so well aware of the desirability of avoiding unnecessary expenditure on establishment that I leave the item for sanction; as a lower rate will doubtless be adopted if a man can be had for it. The other items of proposed expenditure do not call for particular remarks.

6. It is proposed to reimpose the apportionments of last year.

The estimate of receipts for 1864/68 are based on the actual collections of last year.

I beg that sanction may be accorded.

As contribution on the
estimated collections of 1866
on estimated current
collections of 1864/68. 2643.
3964.

for the contribution by Government of the amounts noted in the margin, calculated on the principle explained in my report on the Calicut Municipality.

I have only in conclusion to express my concurrence in the sentiments expressed in the last para of the Commissioners report. The Town of Cochin is fortunate in having so frank a Commissioner and without standing the suspicion and I may say papine opposition with which the Town Improvement Act has been regarded by a great section of the Towns people hitherto, I am confident the action of the Commissioners will soon cause this to wear away.

I have the honor to be,

Sr,

Your most obedient servant.

Cassallall
Magistrate & President
Cochin Municipality.

2/2/19

From

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

2 3/4

The Hon^{ble} R. S. Ellis
Acting Chief Secretary to Govt
Fort St. George

Sir,

Dated 29th June 1864

I have the honor to forward the accompanying report from the Vice President of the Palghat Municipality on the working of the Towns Improvement Act in Palghat during the year ending 30th April 1867; and to submit 3 statements marked **A. B & C**, showing (**A**) the Demand, Collection, and Balance (**B**) the actual expenditure incurred and the collections realized and (**C**) the estimated receipts, and disbursements of 1867/68.

As in the other Municipalities there is actual expenditure on Municipal works. But here, as elsewhere, preliminaries are arranged with no little labor, and spent in train for the execution of more work during the now current year.

3 The Government are aware that tolls
are

1867/68 Actual
 * Demand - Collection - Balance
 81500 27700 53800
 * R.L. 2259 4 (B)
 * R.L. 2770 " "
 * 1867/68 Estimate
 Proposed expenditure }
 & Estimated col. }
 Collections 56956-89

(**B**^{*}) the actual expenditure incurred and the collections realized and (**C**^{*}) the estimated receipts, and disbursements of 1867/68.

As in the other Municipalities there is actual expenditure on Municipal works. But here, as elsewhere, preliminaries are arranged with no little labor, and spent in train for the execution of more work during the now current year.

3 The Government are aware that tolls
are

CSO Link
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P.

Oct. 1867

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Mr. James G. Thompson

1881

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Adams' July 1847

428

510085

82, 1098

Shrimad Bhagavad Gita

from the Washington to the
downy in the north of
the same department
of London in the year ending
30th June 1884.

are one of the sources of Municipal Revenue in Palghat.

The Tolls on the Government and District lines of road & in the vicinity of, or passing through, the Town are comparatively few and light, and consequently Tolling to the Municipality is not as objectionable there, as it would be in the Coast Towns, where the lines (on which alone it would be worth while to levy Municipal Tolls) are already necessarily tolled to their general maintenance; the features of the country through which they pass requiring expensive bridges, ferries, or ghatts.

4 The Tolls at Palghat were let last July for the 20 months ending 30th March 1868. The Commissioners framed a bye Law (it appears in April last, and submitted it to the acting President for transmission to Government) limiting collection of toll to one entrance only in the 24 hours. The matter did not come to my notice till their report reached me. But as there was no stipulation to this effect in the lease of the tolls to the Renter, the limitation of

Course.

course cannot be made till the expiry of the current agreement.

5 It is proposed to re-impose assessments under the sections of the Act put in force last year; and I have to request the sanction of Government to this course.

6 I beg early sanction of Government also to the contributions noted.

I have the honor to be,
Sir

Your most obedt Servant

G. S. S. S.
Collector

On arrears collections
on account of last year } 2010 ..
on estimated current
rent collections of } 2680 ..
1867/68 } 1,690 ..

Proceedings of the Madras Government.
 Recd the following letters from the President of the Municipal Commission, of Palghat, dated 12th July 1867. Nos 78 and 79.
 or. or. of Cochin. } of August 1867.
 order thereon. ~~the~~ ~~July~~ 1867. No ~~78~~ ~~79~~.

The statement submitted with the foregoing letter will be returned for revision, for the reasons stated in the order of Government dated 5th Augst 1867. No 947. passed on Mr. Ballantyne's letter enclosing statements of actual and estimated receipts and expenditure for Calicut.

2. It is observed that in Palghat the actual expenditure during 1866/7 was only Rs 2239. 5. 4. but the Police charges amounting to Rs 2504. 10. 4. do not appear to have been defrayed, as they ought to have been. ^{To meet} ~~Excess~~ the total expenditure the Commissioners have raised Rs 2770. This, with the Government contribution (a part of which appears from the statements to have been paid,) at the rate of 25 per cent on the actual expenditure, or Rs 1185. 15. 10, together with the outstanding balances, and uncollected Road cess, amounting to Rs 3408. 6. 4, will leave a considerable balance in favour of the Municipality.

(+ now in circulation)

Rs
 actually expended. 2239. 5. 4.
 Police charges 2504. 10. 4.
 + 14743. 15. 8
 1185. 15. 10.

No 3246/14 June 30 1867

Public Department

From
 The Secretary. Madras
 to the Secretary. Palghat
 forwarding the report from
 the Municipal Commission
 of Palghat.

Dated 12th July 1867
 (No 216 July)

Enclosure 5.

No 1039.

Forwarding Report from
 the President of the
 Municipal Commission
 of Palghat.
 for 1866/67

330 July 1867

17.

capital, after charges of the Police
and other charges, incurred during
the past year; these charges should not
appear in the Estimates for 1957/58

3. In Cochin the actual expenditures during
the year 1956/57 appear to have been only
Rs 707.42: the Police charges, still
remaining to be adjusted, amount to
Rs 1956. The actual collections,
amounting to Rs 2194.11.8, together with
the State grant of 25 per cent on the
actual expenditures, or Rs 665.13.0
will more than cover the total expenditure
irrespective of large outstanding balances,
still uncollected.

4. Final order will be passed on the
points noticed by Mr. Bullard, on
receipt of the revised statement.

actually expended 707.4.2
Police charges 1956.

4/2663.4.2.
665.13.0

The President M. C. M. S.
with 8 statements and 10 despatches

58258.

1. Corbin 7. Del. 1837.

7/18/1837 2127.

• 1-1-64.

13-1-1837 2127.

13-1-1837 2127.