

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No. 909	Press Mis.
Dated 22-7 —	1870 19

Not to be folded or roughly handled

3-3-37

*Proceedings of the Madras Government, Public Department,
22nd July 1870.*

Read the following papers :—

No. 95. From the President of the Municipal Commission, Calicut, to the Chief Secretary to Government, Fort Saint George, dated Calicut, 13th June 1870, No. 25.

I have the honour to forward the annual report on the working of the Towns' Improvement Act in Calicut during the year 1869-70, and to submit Statements A., B., and C., showing the actual collection and expenditure.

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

3. Statement C. enclosed shows the aggregate receipts of the year under report, amounting to Rupees 30,859-4-11. This sum includes, besides the amount collected under different heads for 1869-70, the arrear collections on account of previous years, as also balance of cash in hand on the 30th April 1869.

4. It will be seen, from the comparative statement, that there is an increase of Rupees 237-6-0 on account of house-tax. This was caused by a few newly-built houses having been brought under assessment during the year, among which the new jail buildings are included.

The decrease of Rupees 589, under the head of Profession-tax, was caused by death, departure, and poverty of the tax-payers.

The increase of Rupees 1159-8-0, under Carriage-tax, was on account of the tax on bullocks having been newly imposed during the year under report.

The decrease of Rupees 75, under the Registration fees, was partly attributable to some of the carts having been sold in places beyond the Municipal limits, and partly to the non-registration of some of them within the close of the year. Prosecutions have been instituted against the owners of the latter.

The increase under Miscellaneous was owing to the collections of fees on distress warrants (Rupees 892-6-0) having been credited in the accounts.

On the whole, it will be seen that the net increase of the Municipality, when compared with that of 1868-69, was Rupees 1879-9-0.

5. It will be seen from the Demand, Collection and Balance Statement that there remained a balance of Rupees 4150-3-0 to be collected on the 30th April 1870.

Of the arrears of Rupees 4806-2-0 that remained to be collected on the 30th April 1869, Rupees 2429-3-0 were realized ; Rupees 2323-14-0 were written off from the accounts as irrecoverable, after careful scrutiny, owing to departure, poverty, or death of the rate-payers, and Rupees 53-1-0 still remain to be collected.

The Commissioners have, in accordance with the intention stated in the last year's report, altered the system of collection during the year under report. They have dispensed with the services of the four tax-collectors and the two village

servants in the amshoms noted, and entertained in their
stead three tax-clerks at a monthly cost of Rupees 38.

Paniengara and Kotulli.

The clerks prepare the bills, notices of demand, and distress warrants according to amshoms, and keep them ready for distribution among the peons who attend office every day, receive a certain number of bills, and serve them on the rate-payers. The rate-payers had been previously informed by public notice, and also by a note

on the bill, that they should pay the tax before a specified date at the Commissioners' office. The majority of the rate-payers did so, especially the poorer classes. The wealthy were backward, but were put in motion on the receipt of the notices of demand. Still a few delayed payment, against whom distress warrants are being issued, and in very few cases has the attachment of property been necessary. The Commissioners hope that the outstandings will be mostly realized before the issue of bills for the year 1870-71.

The Commissioners find that the system works well, and hope Government will be pleased to approve of the same.

6. NEW WORKS.—As regards expenditure the Commissioners were unable to undertake any works of importance, as they had to pay two years' Police charges during the year under review. The expenditure under this head was only Rupees 418-10-11. This item is composed of Rupees 149-15-0 for building four temporary market sheds, Rupees 100-8-0 for the construction of wooden dust-boxes; and Rupees 168-3-11 for the construction of three permanent latrines on the removal system, each having seats for six men. These were erected on the sites on which the old temporary latrines stood. Two have been completed, and one is approaching completion. The estimated expenditure is Rupees 750.

7. REPAIRS.—Among the works of repair Big-Bazaar street was the most important. The Commissioners tried to macadamize the street with broken granite or slag throughout as very heavy traffic passes over the road; but they found it difficult to procure the material except at a high rate, and eventually they repaired the road with gravel at a cost of Rupees 1532-6-1.

The next in importance was the work on two roads noted commenced in last year. The Commissioners spent a large sum of money in widening the road to a breadth of eighteen feet, as the ground was rocky and hardly accessible for cart-traffic. The expenditure on these roads during the year was Rupees 2785-10-10.

Rupees 763-11-6 were spent in constructing sixteen culverts on different roads.

Rupees 694-2-5 were expended in thatching the old latrines, clearing out drains and sundry works. The cost of purchasing tools is also included in this item.

Rupees 2943-8-11 were spent in repairing and maintaining in good order nine miles of road situated in the most busy part of the town.

Rupees 537-3-0 were expended in demolishing the exterior walls of the old Jail, which has been handed over to the Municipality under G. O., dated 6th November 1868, No. 1381.

The total expenditure under the head of repairs was Rupees 9256-10-9, or Rupees 1256-10-9 in excess of the estimate. The works executed by the Commissioners being urgently needed, they request Government will be pleased to accord their sanction to the excess expenditure.

8. CONSERVANCY.—All sweepings, dirt, rubbish, &c., were removed from the streets, roads, and lanes to a distance, and buried in pits by the dust-carts and sweepers entertained by the Municipality. There were twelve carts with a sweeper attached to each. Finding these could not penetrate into the remote part of

the town, where the streets are mere lanes, the Commissioners entertained an additional number of twenty-four sweepers, each couple of whom are furnished with a box slung on poles. They pass along the lanes, and deposit the rubbish so collected into the dust-boxes placed on main roads, whence it is removed by carts.

Seven toties have been employed to remove excreta from public latrines. No attempt has yet been made to remove the excreta from the numerous cesspools situated in the Moplah part of the town, as the income of the Municipality does not permit of undertaking work of such an expensive nature. All that the Commissioners can do is to provide some more public latrines in the above-mentioned part of the town, and fill up the cesspools gradually. They have accordingly sanctioned the erection of three more permanent latrines on the removal system, and the work will be carried out after the monsoon. The duffadar who was appointed to superintend the working of the conservancy establishment has been discharged, and the overseer directed to look after them. He inspects different parts of the town every day, reports upon nuisances, and sees that the town is kept clean. This system works well, and the sanitary condition of the Municipality has been greatly improved. The total expenditure under the head of conservancy, after deducting the pay of the overseer, maistry, and peon, who were entertained for conservancy purposes only, amounts to Rupees 3750.

9. POLICE.—The entire Police charges for two years, as noted, amount to Rupees 14,610-4-0. Deducting the Government contribution thereon (Rupees 3652-9-0) there remained a balance of Rupees 10,957-11-0, of which the Commissioners have paid Rupees 10,649-15-3, and a balance of Rupees 307-11-9 still remains, which will be paid soon.

	RS.	A.	P.
From 1st April 1868 to 31st March 1869	7,533	4	3
From 1st April 1869 to 31st March 1870	7,076	15	9
Total	14,610	19	12

	RS.	A.	P.
Office.			
Head Clerk, at 60 rupees	720	0	0
2 Vernacular Clerks, at 15 rupees each	860	0	0
1 Peon, at 8 rupees	80	0	0
1 Masalchee, at 6 rupees	72	0	0
Total	1,732	0	0

	RS.	A.	P.
Collection.			
3 Tax Clerks, at 15 rupees each	45	0	0
7 Peons, at 5 rupees each	35	0	0
1 Adigary, at 5 rupees	35	0	0
1 Menon, at 2 rupees	14	0	0
3 Tax Clerks, at 38 rupees	367	1	1
8 Peons, at 6 rupees each	498	6	9
5 Extra Peons, at 6 rupees	56	8	1
Total	1,050	15	11

	RS.	A.	P.
Conservancy.			
1 Overseer, at 60 rupees	714	0	0
1 Maistry, at 15 rupees	180	0	0
1 Peon, at 6 rupees	72	0	0
Total	966	0	0

	RS.	A.	P.
* Survey	286	9	0
Stationery	106	6	0
Printing charges	143	2	3
Subscription to District Gazette	2	4	0
Furniture	70	13	0
Auditor	75	0	0
Cart-tickets	25	0	0
Sundries	56	7	4
Total	765	9	7

10. ESTABLISHMENT.—Under this head Rupees 3248-15-11 were expended as noted, including the pay of the overseer, maistry, and peon. Deducting the charges of the latter (Rupees 966) the *bonâ fide* expenditure under establishment was only Rupees 2282-15-11, which is very moderate.

11. MISCELLANEOUS.—Under this head Rupees 765-9-7 were expended. The particulars are given in the margin.*

12. GOVERNMENT CONTRIBUTION.—At the commencement of the year the Commissioners drew Rupees 2259-1-10, the balance of State contribution due to the Municipality for 1868-69; and Rupees 5000 was advanced to the Municipality by Government for 1869-70 under G. O., dated 23rd June 1869, No. 870.

The actual amount of Government contribution due to the Municipality for the year under report being Rupees 4359-15-9, the Municipality has to refund Rupees 640-0-3, as per statement given in the margin.

	RS.	A.	P.
The actual expenditure for purposes specified in Section 25 of the Act	28,089	14	5
Deduct Police Charges paid	10,649	15	3
Balance	17,439	15	2
Government contribution thereon	4,359	15	9
Amount drawn as advance	5,000	0	0
Excess to be repaid	640	0	3

13. REPAYMENT OF LOAN.—Rupees 1500, being the two instalments for 1868-69 and 1869-70, were paid by the Municipality, and only a balance of Rupees 750 remains to be paid. The canal on which this was spent is a total failure.

14. The report of the Auditor appointed to audit the accounts of 1869-70 is herewith submitted, from which it will be seen that the accounts are kept in very good order.

No. 96. From the President of the Municipal Commission, Calicut, to the Chief Secretary to Government, Fort Saint George, dated Calicut, 2nd July 1870, No. 30.

With reference to the Under Secretary's Memorandum, dated 28th June, No. 162, I have the honour to forward a statement particularizing the item of Rupees 1519-15-0 entered in Statement C., under the head "Miscellaneous."

No. 97. ORDER THEREON, 22nd July 1870, No. 909.

The actual receipts of the Municipal Commissioners of Calicut for 1869-70 are classified in the margin. Current sources yielded Rupees 19,520-14-0, and arrears Rupees 2429-3-0; the balance was Rupees 1556-13-1, and the State contribution, including Rupees 2259-1-10 drawn on account of 1868-69, amounted to Rupees 7259-1-10. The whole sum at the Commissioners' disposal was Rupees 30,859-4-11.

	RS.	A.	P.
Current—			
Rate on Houses, Buildings, and Lands	10,060	12	0
Tax on Arts, Trades, and Professions	5,498	0	0
Tax on Carriages and Animals	2,040	8	0
Registration of Carts	495	0	0
Fines and Miscellaneous	1,426	10	0
	19,520	14	0
State contribution	5,000	0	0
Other receipts	93	5	0
Balance	1,556	13	1
Arrears—			
House rates	1,112	6	0
Trades-tax	1,316	13	0
	2,429	3	0
State contribution	2,259	1	10
Total	30,859	4	11

2. This sum was in excess of the receipts of the previous year by Rupees 1879-9-0. The increase was caused by the increased yield of the tax on carriages and animals, consequent on a tax being imposed on bullocks; and by crediting in the accounts of the Municipality the distress fees hitherto, the Government suppose, paid to the persons employed to distrain. The large amount levied, Rupees 892, is possibly thus accounted for, as it is the direct interest of such persons to multiply distraints. Under Miscellaneous receipts have been included Rupees 93-5-0, the fines imposed on servants of the Municipal Commissioners, and the rent of a paramba, their property. These must be excluded from the receipts with reference to which Government will contribute. The receipts for 1869-70 surpassed the estimate by Rupees 705-10-9.

3. The expenditure amounted in the aggregate to Rupees 29,589-14-5, leaving a balance, to be carried forward in the accounts of 1870-71, of Rupees 1269-6-6. The temporary market sheds, mentioned in paragraph 6 of the President's letter, are not works of the kind specified in Section 25, and the expenditure on them, Rupees 149-15-0, must be transferred from the head of "New Works." Similarly the expenditure of Rupees 537-3-0 incurred in demolishing the walls of the old Jail, a work preliminary to the proposed new market, will be removed from "Repairs." The wooden dust-boxes for which Rupees 14,100-8-0 was expended, appear to be temporary and moveable structures, and the outlay should be debited to conservancy, as should also the cost of the special establishment for sanitary supervision. The Pudiarakel and Mangavil roads appear to be in reality new works, and the expenditure on them will be debited to that head. The Commissioners have paid for Police charges Rupees 10,649-15-3, on account of the demand, amounting to Rupees 14,610-4-0, for the two years 1868-69 and 1869-70, the cost in the former year having been Rupees 7533-4-3, and in the latter Rupees 7076-15-9. The statement of expenditure revised as above shows outlay of Rupees 27,402-12-5 under Section 25 and other expenditure amounting to Rupees 2187-2-0.

	RS.	A.	P.
New works	2,953	14	9
Repairs	5,933	12	11
Conservancy	4,816	8	0
Police	10,649	15	3
Establishment	3,048	9	6
	27,402	12	5
Purposes other than those specified in Section 25:—			
Market Sheds	149	15	0
Jail Works	537	3	0
Re-payment of Government loan	1,500	0	0
	29,589	14	5
Balance carried forward	1,269	6	6
Total	30,859	4	11

4. The calculation of the State contribution which the President has made in paragraph 12 of his letter, and the result of which is that the Municipality has to refund Rupees 640-0-3 overdrawn on account of State contribution, is erroneous. It assumes, in the first place, that the Commissioners are entitled to State contribution on the sum paid in arrears for the Police charges of 1868-69, and in the second place that the contribution is to be computed on the expenditure only, without reference to the receipts. Looking to the wording of Section 27, the Government entertain considerable doubt on the first point, but will not press the matter partly from a consideration of the difficulties in which such a course would place the Commissioners, and partly because the distribution of the sum paid between the two years would probably be a work of some difficulty.

5. In the present case the Government contribution is to be struck on the receipts, arrears being excluded, and will amount to Rupees 6506-15-4. The Commissioners have received Rupees 5000, and still owe for Police Rupees 3960-5-9. The balance of contribution due to them, Rupees 1506-15-4, being set against this debt, the result is that they still owe for Police Rupees 2453-6-5. The President will cause this to be paid as soon as possible.

6. The system of collection, described in paragraph 5 of the report, appears harassing to the rate-payers who are required to attend at the Municipal Office to make each payment; but it saves the Municipality from the inconvenience of having sums of money passing through the hands of bill collectors. On the other hand collection by bill collectors can be more easily checked. The system does

not appear to have been very successful, as the collections have fallen short of the current demand for house and trades-tax, for which alone there is a fixed demand, by Rupees 4097-2-0, or twenty per cent.

7. The conservancy appears to have been improved as noted in G. O., 4th January 1870, No. 6, but the Government doubt whether the arrangements are yet adequate. The provision of permanent dust-boxes is still neglected. The proportion of the sanitary to the total expenditure is small, but the Government observe that an increased expenditure has been provided for in the estimate for 1870-71.

(True Extract.)

H. E. STOKES,
Under Secy. to Govt.

To the President of the Municipal Commission, Calicut.

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

No 25.

Balicut 18th June 1870.

9N

From.

A. MacGregor Esqre
President, Municipal Commission
Balicut.

To.

The Honble R. B. Ellis. C.B.
Chief Secretary to Government
Fort St George.

Sir.

I have the honor to forward the annual report on the working of the Town's Improvement Act in Balicut during the year 1869/70 and to submit statements A, B & C showing the actual collection and expenditure.

2. Funds were raised as in last year from all sources excepting tolls.

3. Statement B enclosed shows the aggregate receipts of the year under report amounting to Rupees 30,559-4-11. This sum includes besides the amount collected under different heads for 1869/70, the arrears collections on account of previous years, and a balance of cash in hand on the 30th April 1869.

4. It will be seen from the comparative statement that there is an increase of Rupees 257-5-0 in account of house tax. This was caused by a few newly built houses having been brought under assessment during the year, among which the New Jail building is included.

The decrease of Rupees 589-4-11 under the head of

Colt. of 1870; 23/10/15.

PUBLIC.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Balicut.

Dated July, 22nd.

Recd.

End.

G. O., 22nd July 1870, No. 909.

JULY.

Nos. 95-97.

Reviewing the Accounts and the Annual Report
of the Balicut Municipality for 1869-70.

of Profession tax was caused by death, departure and poverty of the taxpayers.

The increase of Rupees 1159-8- under carriage tax was in account of the tax on bullocks having been newly imposed during the year under report.

The decrease of Rupees 75- under the registration fees was partly attributable to some of the houses having been sold in places beyond the Municipal limits, and partly to the non registration of some of them within the close of the year. Prosecutions have been instituted against the owners of the latter.

The increase under miscellaneous was owing to the collections of fees on distress warrants (Rupees 892-6-) having been credited in the accounts.

On the whole it will be seen, that the net increase of the Municipality, when compared with that of 1868/69 was Rupees 1879-9-.

It will be seen from the Demand Collection Statement that there remained a balance of Rupees 4150-3- to be collected on the 30th April 1870.

Of the arrears of Rupees 4806-2- that remained to be collected on the 30th April 1869, Rupees 2429-3- were realized, Rupees 2323-14- were written off from the accounts as irrecoverable, after careful enquiries, owing to departure, poverty or death of the rate payers, and Rupees 53-1- still remains to be collected.

The Commissioners have in accordance with the intention stated in the last year's report altered the system of collection during the year under report.

Paniyanga
Kottali.

report: They have dispensed with the services of the four tax collectors and the two village servants in the Amshoms noted, and entertained in their stead three tax clerks at a monthly cost of Rupees 38. The clerks prepare the bills, notices of demand, and distribute warrants according to Amshoms, and keep them ready for distribution among the persons, who attend office every day, receive a certain number of bills and deliver them to the rate payers. The rate payers had been previously informed by public notice, and also by a note on the bill that they should pay the tax before a specified date, at the Commissioner's Office. The majority of the rate payers did so especially the poorer classes. The wealthy were backward, but were put in motion on the receipt of the notices of demand. Still a few delayed payment, against whom distress warrants are being issued, and in very few cases has the attachment of property been necessary. The Commissioners hope that the outstanding will be mostly realized before the issue of bills for the year 1870/71.

The Commissioners find that the system works well, and hope Government will be pleased to approve of the same.

New Works. 6. As regards expenditure the Commissioners were unable to undertake any works of importance, as they had to pay two years Police Charges during the year under review. The expenditure under this head was only Rupees 418-10-11. This item is composed of

of Rupees 149-15-0 for building four temporary market sheds, Rupees 100-8-0 for the construction of wooden dust boxes, and Rupees 168-3-11 for the construction of three permanent latrines on the removal system each having seats for 6 men. These were erected on the sites on which the old temporary latrines stood. Two have been completed and one is approaching completion.

The estimated expenditure is Rupees 750-0-0.

7. Among the works of repair Big Bazaar Street was the most important. The Commissioners tried to macadamize the street with broken granite or slag throughout as very heavy traffic passes over the road, but they found it difficult to procure the material except at a high rate, and eventually they repaired the road with gravel at a cost of Rupees 1531-6-1.

The next in importance was the work on two roads noted commenced in last year. The Commissioners spent a large sum of money in widening the road to a breadth of 18 feet, as the ground was rocky and hardly accessible for cart traffic. The expenditure on these roads during the year was Rupees 2755-10-0.

Rupees 763-11-6 were spent in constructing sixteen culverts on different roads.

Rupees 694-2-5 were expended in thatching the latrines, clearing out drains, and sundry works. The cost of purchasing tools is also included in this item.

Rupees 2943-8-11 were spent in repairing and maintaining in good order 9 miles of road situated in the most busy part of the town.

Rupees

Rupees 537-3-0 were expended in demolishing the exterior walls of the red jail, which has been handed over to the Municipality under G.O. dated 5th Nov. 1881.

The total expenditure under the head of repairs was Rupees 9256-10-9 or Rupees 1256-10-9 in excess of the estimate. The works executed by the Commissioners being urgently needed, they request Government will be pleased to accord their sanction to the excess expenditure.

8. All sweepings, dirt, rubbish &c were removed from the street, roads and lanes to a distance and buried in pits by the Cart Carts, and sweepers maintained by the Municipality. There were 12 carts with a sweeper attached to each. Finding these could not penetrate into the remote part of the town where the streets are mere lanes, the Commissioners maintained an additional number of 26 sweepers, a couple of whom are furnished with a box slung on poles. They pass along the lanes, and deposit the rubbish so collected into the dust boxes placed on main roads, whence it is removed by carts.

Seven tows have been employed to remove 4000 tons of public latrines. No attempt has yet been made to remove the excita from the numerous pools situated in the most unhealthy part of the town, as the income of the Municipality does not permit of undertaking work of such an expensive nature. All that the Commissioners can do is to provide some more public latrines in the above mentioned part of the town, and fill up the cesspools.

Graduate City

gradually. They have accordingly sanctioned the erection of 3 more permanent latrines on the removal step: - 1000. The Duffadar who was appointed to superintend the working of the conservancy establishment has been discharged, and the overseers directed to look after them. He inspects different parts of the town every day, reports upon nuisances, and sees that the town is kept clean. This system works well and the sanitary condition of the Municipality has been greatly improved. The total expenditure under the head of conservancy, after deducting the pay of the overseers, mistry, and peon, who were entertained for conservancy purposes only, amounts to Rupees 3750-0-0.

9. The entire Police charges for two years as noted amount to Rupees 14,610-4-0. Deducting the Government Contribution thereon (Rupees 3652-9-0) there remained a balance of Rupees 10,957-11-0, of which the Commissioners have paid Rupees 10,649-15-3, and a balance of Rupees 307-11-9 still remains, which will be paid soon.

10. Under this head Rupees 3248-15-11 were expended in maintaining the pay of the overseers, mistry, and peon, &c. deducting the charges of the latter (Rupees 966-1-0) the bonafide expenditure under establishment was only Rupees 2282-15-11, which is very moderate.

11. Under this head Rupees 768-9-7 were

Establishment	
<u>Office</u>	
Head clerk at 60 Rupees	60-0-0
2 Ternacular clerks at 15 each	30-0-0
1 Peon at 8 Rupees	8-0-0
1 Mistry at 6 Rupees	6-0-0
<u>Collection</u>	
3 Tax Clerks at 15 Rupees each	45-0-0
7 Peons at 5 Rupees each	35-0-0
1 Adigar, at 5 Rupees	5-0-0
1 Mistry at 2 Rupees	2-0-0
3 Tax clerks at 35 Rupees	105-0-0
8 Peons at 5 Rupees each	40-0-0
5 Mistrys at 6 Rupees	30-0-0
<u>Conservancy</u>	
1 Overseer at 60 Rupees	60-0-0
1 Mistry at 15 Rupees	15-0-0
1 Peon at 6 Rupees	6-0-0
	72-0-0
	908-0-0

Miscellaneous. were expended. The particulars are given in the margin.
 Survey—286-9-0
 Stationary—106-6-0
 Printing charges—143-2-3
 Subscriptions & other papers—2-4-0
 Furniture—70-13-0
 Auditor—78-0-0
 Cart tickets—25-0-0
 Sundries—56-7-4
 768-9-7
 Government Contribution. 12. At the commencement of the year the Commissioners drew Rupees 1-10-0 the balance of State contribution due to the Municipality for 1868/69; and Rupees 5000-0-0 was advanced to the Municipality by Government for 1869/70 under G.O. dated 23rd June 1869 No 870.

The actual amount of Government Contribution due to the Municipality for the year under report being Rupees 4359-15-9, the Municipality has to refund Rupees 640-0-3 as per statement given in the margin.
 13. Rupees 1500 being the two instalments for 1868/69 & 1869/70 were paid by the Municipality and only a balance of Rupees 750-0-0 remains to be paid. The balance which this was spent is a total failure.

14. The report of the Auditor appointed to audit the accounts of 1869/70 is herewith submitted, from which it will be seen that the accounts are kept in very good order.

I have the honor to be,
 Sir,
 Yours most Obedient Servant
 A. M. S. P.
 President.

No. 1244
1970.

MALABAR COLLECTOR'S OFFICE,

Calicut 16 May 1870.

FROM

THE TREASURY OFFICER OF MALABAR

TO.

P. Darling 1894

balicut

Vide { Four } Office Letter No. _____ dated 10th May 1870.
 { This }

The Government contribution as paid to the Catholic Municipality in 1869/70 are as follow

In June 1869 - 2259-1-10

Sept. " - 5000 - " -

The proper amount entered in account for June 1869 is \$259-1-10 out of which \$5000 was in adjustment of an advance made to the Municipality in 1868, and the balance is the actual cash payment.

The amount paid in September is also an advance made for 1869/70 to be adjusted hereafter. *Stevie*

Stevle
~~Treasury Officer,~~

Malabar

The Chief Clerk
 to the President
 of the Senate
 Washington
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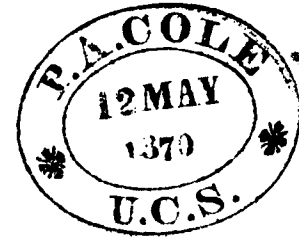
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The balance to the credit of the Calicut
municipality on the 30th April 1870 is
Rs 1269-6-6 Lacs

J. Cole

Deputy Collector

De. Post 965/70



Calicut 12th May 1870.

1911

To The President.

Municipal Commission
Calicut

Sir, I have the honor to inform
you that I have audited the
accounts of the Commission
as desired in your letter of
7th Inst.

I have checked the entries
in the Day Book with the Vouchers
& found them correct.

The Vouchers are regular,
those for Receipts being, with
two exceptions, uniformly
signed by the Agent of the
Bank, & those for Disbursements
by either the President,
the Vice President or three
of the Municipal Commissioners.
As to the correctness of the
exceptions noted, I have
satisfied myself by reference
to the Deputy Collector - vide
his letter of 10th Inst. accompanying

Reg. No. 1590.

I beg to submit herewith
a Statement of Assets and
Liabilities for the year, on the
last day of April 1870, and
also a Statement of Receipts
and Disbursements, com-
piled from the Books of the
Commissioner, showing a
balance to credit on 30th April 1870
of Rs. 1269 - 6 - 6, which is correct,
according to the Treasurer's
Returns attached.

I am much pleased
with the manner in which
the Books have been kept.
The transactions, with a
few unimportant excep-
tions, being recorded with
praiseworthy accuracy.
The readiness with which
the Head Clerk afforded
me any information I had
occasion to seek in the
course of the audit, shows
that he is thoroughly
acquainted with his
duties and with the details
of the Office. I

I have the honor to be,
Sir,
Your most obedient servant,
J. H. D. [Signature]

Statement of Receipts and Disbursements of the Calicut Municipal Commission from 1st May 1869 to 30th April 1870.

Receipts.	Amount.	Disbursements.	Amount.
By House and Paramb Tax. —	11,173 2.	To Police. —	10,649 15 3
" Government Grant. —	7,259 1 10	" Repairs. —	9,256 10 9
" Profession Tax. —	68 14 13.	" Conservancy. —	3,350 . .
" License Tax. —	2,040 8.	" Establishment. —	3,248 15 1
" Miscellaneous Receipts. —	1,519 15.	" Loan 2 nd & 3 rd Instalments! —	1,500 . .
" Registration Fees. —	405 . .	" Miscellaneous Payments. —	765 9 7
" Balance on 30 th April 1869.	29,302 7 10	" New Works. —	418 10 1
	<u>1,556 13 1</u>		<u>29,589 14 0</u>
		" Balance on 30 th April 1870. —	<u>1269 6 0</u>
		Surplus.	<u>30,859 4 1</u>

I certify that the above is taken from the books of the Calicut Municipal Commission & that the balance of Rs 1269. 6. 6 is correct.

Wm. J. Pauline
Auditor.

Statement of Assets and Liabilities of the Bohol Municipal Commission
On 30th April 1870.

On 30th April 1870.

[illegible]

Patience.

12th May 1890.

Robt. Barclay

A.

Actual expenditure for the year ending 30th April 1870. 214

Description		Amount sanctioned by Government		Expenditure during the year	
I. Works.	Buildings	1000	" "	418	10
	Roads	1500	" "	"	"
	Drains	1500	" "	"	"
	Total	4000	" "	418	10
II. Repairs.	Buildings (old jail)	500	" "	537	3
	Roads	6500	" "	8025	5
	Drains	1000	" "	694	2
	Total	8000	" "	9256	10
III. Conservancy.	1 Muffadar at 10 Rupees	120	" "	74	"
	12 Carters at 10 Rupees	2592	" "	2088	"
	12 Sweepers at 6 Rupees	864	" "	696	"
	7 Toties	480	" "	508	"
	24 Additional Sweepers	"	" "	288	"
	1 Vaccinator at 8 Rupees	96	" "	96	"
	Total	4152	" "	3750	"
IV. Police.	Charges (69/70)	609 49 7076 157	" "	10649	15
V. Establishment.	Supervision & Management	3480	" "	3248	15
	Miscellaneous Charges	1200	" "	765	9
	Total	4680	" "	4014	9

Calicut
13th June 1870.

Handwritten signature
President.

Handwritten initials

Abstract of charges under all heads incurred by the Municipal Commissioners of the town of Calicut, during the year ending on the 30th April 1870.

Description.	Amount			Expenditure	
	Sanctioned			during the year.	
1. New works	4,000	"	"	418	10
2. Repairs	8,000	"	"	9,256	10
3. Conservancy	4,152	"	"	3,750	"
4. Police	7,609	4	9	10,649	15
5. Establishment	4,680	"	"	4,014	9
Total.	28,441	4	9	28,089	4
For purposes other than those specified in Section 25				"	"
Repayment of 2 nd 4 th instalment of Rupees 3000				1500	"
Grand Total.				29,589	14

Calicut
13th June 1870

Alunfay
President

in Rs 1965/10

Calicut C.A.

22

6
Actual receipts for the year ending 30th April 1870. 31st N

Particulars.	Acreas.		Current.		Total.
1. Rate on houses, buildings and lands.	1112	6	10060	"	11172 6
2. Tax on Arts, trades and professions.	1316	13	5498	"	11173 2
3. Tolls.	"	"	"	"	6814 13
4. Tax on carriages and animals.	"	"	2040 8	"	"
5. Registration of carts.	"	"	495	"	2040 8
6. Fees for licensing slaughter houses &c.	"	"	"	"	495
7. Fines and other receipts.	"	"	1519 15	"	"
Total	2429 3	"	19614 3	"	1519 15
8. Government Contribution	2259 1	10	5000	"	22043 6
Balance in hand from last year.					7259 1
					1556 13
Grand Total					30859 4

Calicut 3
15th June 1870 B.

A. M. S. P.
President.

No. 1965/10

Statement

22

Comparative Statement of the Calicut Municipality for the years 1868/69.

Description	Demand for 1868/69	Demand for 1869/70	Increase	Decrease	Net Increase
1. House and Parambha tax	12,270 8	12,507 14	237 6	" "	" "
2. Profession tax	7,737 "	7,148 "	" "	589 "	" "
3. Tax on carriages and animals	881 "	2,040 8	1,159 8	" "	" "
4. Registration fees	570 "	495 "	" "	75 "	" "
5. Miscellaneous	373 4	1,519 15	1,146 11	" "	" "
Total	21,831 12	23,711 5	2,879 3	664 "	18,799 9

Calicut
13th June 1870

President

Statement showing the Demand, Collection and Balance of the Calicut Municipality for the year 1869/70.

Description.	Demand.		Collection.		Remission.	Balance.	
	Amount Current.	Total.	Amount Current.	Total.		Amount Current.	Total.
1. House and Parambha tax.	1220 10	1220 14	1112 6	1112 12	86 8	222 1	222 1
2. Profession tax.	3378 8	7148	1316 18	5498	2237 11	31	1600
3. Tax on carriage & animals.		2040 8		2040 8			
4. Registration fees.		495		495			
5. Miscellaneous.		1879 18		1879 18			
Total	4806 2	23371 5	2429 3	2429 3	2323 14	53 1	4397 2
Government Contribution	2259 1	104389 189	6619 17	2259 1			
Grand Total	7065 3	102007 4	93516 8	2429 3		53 1	4397 2

Calicut
13 June 1870 B.

Note.
 Required 1860-1-3 were drawn more than
 the amount actually due to the Muni-
 cipality under Government orders
 taken into the statement in para 12
 of the report.

352
 President.

JP

Statement of Expenditure for the Town Police of Calicut from 1st April 1868 to 31st March 1869.

Strength	Amount of Pay & Allowances	Cost of Clothing and Acciv. Items	Furniture and Repairs to Station	5 per Cent Contingencies Stationary and Oil	31 st March Total Amount
1. Inspector					
2. Head Constable					
3. Dy. Hd. Co.	May 1868	572 10 9		331	903 10 9
4. 1 st Class P.					
25. 2 nd " "					

District Police Officer
Calicut 13th May 1869

Henry C. Simpson Captain
Supt of Police
B. Malabar

Received by
K. B. alauze
Ment.

1869/05/13

*Statement of Expenditure for the Town Police of Calicut from 1st April 1869
to 31st March 1870*

<i>Strength</i>	<i>Amount of pay of all grades</i>			<i>Cost of clothing and accoutrements</i>		<i>Furniture & repairs to stations</i>		<i>Expenses: Transport, Stationery, Post</i>		<i>Total amount</i>
	<i>Rs.</i>	<i>As.</i>	<i>P.</i>	<i>Rs.</i>	<i>As.</i>	<i>Rs.</i>	<i>As.</i>	<i>Rs.</i>	<i>As.</i>	
1. <i>Inspector</i>										
3. <i>Head Constables</i>										
3. <i>Deputy Head Constables</i>	62	14		55	19			31		7076 10 7
13. <i>First class Constables</i>										
26. <i>Second class — D^o</i>										

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*District Police Office
Calicut
7 May 1870*

*Henry Francis
Supt of Police
S. Malabar*

12/10/65

18406571

18406571

Statement showing the particulars of the item entered in Statement B under the head of Miscellaneous Receipts.

Particulars.

Amount

1. Fines imposed by Town Sub Magistrate against individuals for breaches of bye-laws, for not taking out licenses for carriages and animals, and not registering carts.	495	8	"
2. Deductions made in the hire of carts, coolies, sweepers and toties for neglect of duty &c.	72	13	"
3. Town District Warrants.	892	6	"
4. Amount recovered from the Telegraph Department for filling up a latrine including the pay of a totie for one month.	26	"	"
5. Rent of a barambala, the property of the barambala owners, leased out by them for one year.	20	8	"
6. Amount realized by the sale of cart tickets.	12	12	"

Balance
2nd July 1870

Total

1579

Shankar
President

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letters

from the
President of Municipal
Commission Calicut dated
13th June 1890 No 25 + 2nd July/90
No 30.

Order thereon at Madras 22nd July/90 No 329

<u>Current</u>	No. A. P.
Rate on houses built & lands	10,060-12-
Tax on carts, bullocks & professions	5,498-0-
Tax on Carriages & animals	2,040-0-
Registration of Patta	495-0-
Fines & Miscellaneous	1,426-10-
	<u>19,520-14-</u>
State Contribution	8,000-0-
Other receipts	93-5-
Balance	1,556-13-1
<u>Arrears</u>	
House rates	1,112-6-
Trades tax	136-13-
	<u>2,429-3-</u>
State Contribution	2,259-1-10
	<u>30,859-4-11</u>

J. S. S.

The actual receipts
of the Municipal Commissioners
of Calicut for 1889-90 are
classified in the margin.
Current sources yielded Rs.
19,520-14- and arrears Rs.
2,429-3-; the balance was
Rs. 1,556-13-1 and the State
Contribution including
Rs. 2,259-1-10 drawn on
account of 1888-89 amounted
to Rs. 7,259-1-10. The whole
sum at the Commissioners
disposal was Rs. 30,859-4-11
2. This sum was
in excess of the receipts
of

of the previous year by
 Rs 1,579-9-0. The increase
 was caused by the increased
 yield of the tax on carriages
 and animals, consequent
 on a tax being imposed
 on bullocks; and by
 crediting in the accounts
 of the Municipality the
 distress fees, hitherto the
 Govt. suppose, paid to
 the persons employed to
 distraint. The large amount
 of Rs 892 is possibly
 thus accounted for as
 it is the direct interest
 of such persons to multiply
 distraints. Under miscella-
 neous receipts, have been
 included Rs 93-5-0 the
 fines imposed on servants
 of the Municipal Com-
 missioners, and the rent
 of a paramba their pro-
 perty. These must be
 excluded

New Works	2953-14-9
Repairs	5733-12-11
Conservancy	4816-0-0
Police	10649-15-3
Establishment	3040-9-6
	<u>27,402-12-5</u>
Surplus & less than those specified in Section 25.	
Market Sheds	1119-15-0
Soil Works	537-3-0
Repayment of Govt. loan	1500-0-0
	<u>29589-14-5</u>
Balance carried forward	<u>1269-6-6</u>
	<u><u>30,859-4-11</u></u>

excluded from the receipts
 with reference to which
 Govt. will contribute. The
 receipts for 1869-70 sur-
 passed the Estimate by
 Rs 405-10-9.

3. The expenditure
 amounted in the aggregate
 to Rs 29,589-14-5 having
 a balance, to be carried
 forward in the accounts
 of 1870-71, of Rs 1269-6-6.

The temporary market
 sheds mentioned in para-
 6 of the President's letter
 are not works of the kind
 specified in Section 25 and
 the expenditure on them
 Rs 149-15-0 must be trans-
 ferred from the head
 of New Works. Similarly
 the expenditure of Rs 537-3-0
 incurred in demolishing
 the walls of the old jail, a
 work preliminary to the
 proposed new market, will
 be removed from "Repairs."

The

The wooden dust-boxes,
for which Rs 14,100-0-0
was expended, appear
to be temporary and
movable structures and
the outlay should be
debited to Conservancy,
as should also the cost
of the special establish-
-ments for sanitary super-
-vision. The Pudiarakel
and Mannavil roads appear
to be in reality new Works
and the expenditure on them
will be debited to that
head. The Commissioners
have paid for Police
charges Rs 10,649-15-3, on
account of the demand
amounting to Rs 14,610-4-0
for the two years 1868-69
and 1869-70, the cost in
the former year having
been Rs 7,533-4-3 and in
the latter Rs 7,076-15-9. The
Statement of expenditure
revised

revised as above, shows
outlay of Rs 27,402-12-5
under Section 25 and other
expenditure amounting
to Rs 2,187-2-0.

4. The calculation
of the State Contribution
which the President has
made in para 12 of his
letter and the result of
which is that the Muni-
-cipality has to refund
Rs 640-0-3 overdrawn on
account of State Contri-
-bution, is erroneous. It
assumes, in the first
place, that the Commission-
-ers are entitled to State
Contribution on the
sum paid in arrears
for the police charges of
1868-69, and in the second
place that the contribu-
-tion is to be computed
on the expenditure only,
without reference to the
receipts. Looking to the
wording

wording of Sec: 24, the
Govt entertain consider-
-able doubt on the first
point, but will not press
the matter partly from
a consideration of the
difficulties in which
such a course would
place the Commissioners
and partly because the
distribution of the sum
paid between the two
years would probably
be a work of some
difficulty.

5. In the present
case the Govt contribution
is to be struck on the
receipts, arrears being
excluded, and will
amount to Rs 6,506-15-4.

The Commissioners have
received Rs 5,000 and still
owe for Police Rs 3,910-5-4.
The balance of contribu-
-tion due to them Rs
1,506-15-4 being set
against

1897
against this debt, the
result is that they still
owe for Police Rs 2,453-6-5.
The President will cause
this to be paid as soon
as possible.

6. The system of
collection described in
para 5 of the report,
appears harassing to
the rate-payers who are
required to attend at
the Municipal Office to
make each payment; but
it saves the Municipality
from the inconvenience
of having sums of
money passing through
the hands of bill collectors.
On the other hand collection
by bill collectors can
be more easily checked.
The system does not
appear to have been
very successful as the
collections have fallen
short of the current demand
for house and trades tax,
for

for which alone there is
a fixed demand, by
No. 4097-2-a, or 20 per cent.

7. The Conservancy
appears to have been im-
proved as noted in
G.O. 4th Jan^y 1890 No. 6,
but the Govt. doubt whether
the arrangements are yet
adequate. The provision
of permanent dust boxes
is still neglected. The
proportion of the sanitary
to the total expenditure
is small, but the Govt.
observe that an increased
expenditure has been
provided for in the es-
timate for 1890-91.

12/18
To
The Pres^t of the Council
" Dept. of Civil Office.
" Accountant General.
" Board of Revenue.
" P.W. Department.
" Sanitary Commissioner

Cont. of 18 3 Mndrs.

Public

To
The Pres. & Mem. "Farm"
Calcutta.

Dated 22nd 1870.
Recd. } 1870, No 949.

Nos. 957-97.

Reviewing the accounts of
the Bengal District Office
the General Committee
will annexed hereto for
1869-70.

1870-71