M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 8

(2) Date of repair 29. 10. 1965

(3) Initials of the Referencer

# MADRAS RECORD OFFICE

## GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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| ~~G.O. No.~~ / B.P. No. | 93 | ~~Press~~ / Mis. |

Dated 15. 10. 1872 196 .

*Not to be folded or roughly handled*

No. 38. Read the following letter from the President of the Municipal Commission, Palghaut, to the Chief Secretary to Government, Fort St. George, dated Calicut, 17th September 1872, No. 23 :—

I have the honour to forward the accompanying report and statements on the working of the Towns' Improvement Act in Palghaut during the year 1871-72.

2. The total amount collected during the year from all sources was Rupees 18,829-8-4.

3. *Expenditure—Grant I.*—Under this head Rupees 6,966-9-11 were spent for new works and repairs.

4. *Grant II.*—Rupees 1,099-2-0 were expended under this head, of which Rupees 380-10-0 were for Kalpathy Branch Rate School taken over by the Municipality and Rupees 718-8-0 paid on account of results' grants for village schools situated within the Municipality.

5. *Grant III.*—The Commissioners have taken charge of the dispensary from the 1st December 1871, and the expenditure on this account was Rupees 291-5-7.

The balance, Rupees 1,614-6-10, exhibited in Statement I.-A. is the subscription raised for the construction of a hospital, and it is not credited to the Municipal Fund.

Rupees 110 were spent on the salary of a vaccinator.

Rupees 165 were for the registration of births and deaths.

Rupees 2,211-3-2 were expended on the salary of the conservancy establishand sundry expenditure.

. *Grant IV.*—Under this head Rupees 993-9-1 were spent; of this, Rupees 671-1-4 were for lighting and Rupees 322-7-9 were for a public garden, &c.

7. *Grant V.*—Rupees 1,866-12-6 were spent under this head including miscellaneous charges.

8. It will be observed that the income from tolls was Rupees 10,059 compared to Rupees 7,448 from all other sources. There is no doubt that a great part of this large amount is simply a tax on trade in transit and is not met by any corresponding benefit to the trade by roads or other Municipal expenditure. The Municipal Commissioners in their report on road expenditure speak of having repaired two Imperial roads as if they had done so gratuitously, overlooking the fact that those very roads were made over to them two years ago at their own request together with the maintenance allowance, amounting to Rupees 550, which sum is credited in the accounts they now submit as "Imperial grant." Thus, of the 2,000 Rupees expended by the Commissioners on Imperial roads Rupees 1,500 only fell on their own funds. That the traffic tolled by them is not merely goods brought for town consumption is unquestionable; in fact, Palghaut is from various causes an emporium of trade. One of the roads leading to the Municipality has two tolls on it, viz., a Municipal and a Local Fund, there being on it a large bridge constructed at great expense from Local Funds. Under a temporary arrangement the Local Fund Board have kept the toll and made an annual payment to the Municipality equal to the previous income therefrom. This arrangement has led to constant ill-feeling, and has been unfavourably alluded to by Government. To obviate it, as well as to remove the objection at present raised to the high income of the Municipality from tolls and the absence of registration, the Commissioners have proposed that the Local Fund Board should give up the

Olavacode toll and should receive instead *one-third* of the total toll proceeds of the Municipality. This proposal has been laid before the Local Fund Board, who were willing to agree on condition of *half* the total proceeds being given, and the matter remains for the decision of Government. Extracts from the Proceedings of the Commissioners and of the Local Fund Board are subjoined. I am decidedly of opinion that the Local Fund Board can fairly claim half and that the Commissioners will still retain a revenue from tolls quite as great as is compatible with a due proportion between tolls and direct taxation.

9. The Commissioners, it will be observed, have not recorded their impression as to the popularity or otherwise of the Municipality confining themselves to the conclusion that the tolls are not distasteful to the people of the town.

I am of opinion that the Municipality is popular, and that it will be more so as education becomes more fully developed, the people thoroughly appreciating the advantage of good schools.

10. The tolls having been high, the direct taxation has been inconsiderable and the funds have been judiciously expended under the very able management of the Commissioners in roads, wells, bandy-stands, lighting, conservancy, &c., in such a manner as to benefit all classes and quarters.

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From the Secretary of the Municipal Commission, Palghaut, to the President of the Palghaut Municipal Commission, Calicut, dated Palghaut, 9th September 1872, No. 132.

With reference to your letter of the 29th ultimo to the address of the Vice-President I beg to re-transmit the annual report and statements duly revised and to submit the following explanations of the points therein referred to:—

1. The Auditor's statement has been framed in accordance with the forms submitted to Government as required in your letter under acknowledgment, and is herewith forwarded.

2. The balance shown in Statement II. under the head "Endowment" is a clerical mistake. It has been duly placed under its proper head, "Deposits."

3. The amount shown in Statement I.-A. as contribution received on account of Civil Dispensary is specially kept apart from Municipal funds for the purpose of constructing a new hospital, hence the cause why Rupees 1,614-6-10 were not shown in the Statement II. above referred to. A portion of this sum has been invested in the Savings' Bank and another in the hands of Commissioner Sivaramayen, by whose exertions the amount was lately collected.

4. A sum of Rupees 50 was paid into the Taluq Treasury on account of contribution received for the Civil Dispensary; but it was carried to the credit of this Municipality by the Treasury Deputy Collector, hence the cause of that amount being credited in Statement I. under Grant III.

5. A sum of Rupees 291-5-7 has been debited under Grant III. on account of the dispensary. This sum was paid out of Municipal Fund, and cannot, therefore, appear in Statement I.-A.

6. With reference to G. O. dated 4th May 1872, No. 627, the Commissioners have much satisfaction in stating that the payment of toll to this Municipality does not appear to be in any way objectionable because its collection has been limited to one entrance only in the twenty-four hours. This tax appears to work well and

*Proceedings of the Madras Government, Financial Department,*
*4th October* 1872.

does not press hard on the traffic, and it does not, moreover, appear to be distasteful to the people of the town. The benefits of the Municipality are more and more felt and appreciated, and the people are well reconciled to its demands.

7. A complete list of the Commissioners is herewith forwarded.

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*Report of the Palghaut Municipal Commission for* 1871-72.

In accordance with Section 32 of the Towns' Improvement Act the Municipal Commissioners for the town of Palghaut have the honour to submit a report on the working of the Act in their Municipality during the year 1871-72. This report is, however, for eleven months only, viz., from 1st May 1871 to 31st March 1872.

*Income.*—The income of the Municipality from all sources during the year was Rupees 18,829-8-4. This sum includes Rupees 1,322-9-4, the amount carried over from the previous year less the sum of Rupees 52-0-9 refunded under G. O. of 13th January 1872, No. 58. Of this sum Rupees 3,292-7-8 was raised by the tax on houses, Rupees 2,207 by the tax on professions, Rupees 10,059-9-4 by tolls, Rupees 931-1-7 being contribution by the scale on account of the previous year, Rupees 550 was received on account of grants for Imperial roads, and under miscellaneous heads and other sources the amount raised was Rupees 466-12-5. The tolls for the year were fully collected with the exception of a sum of Rupees 202-8-0 due by the Local Fund Board under the arrangement made with the Commissioners regarding the Olavacode toll gates. The arrears of house-tax on the 31st March amounted to Rupees 868-12-6 and of the tax on trades and professions to Rupees 869-2-0. Nearly the whole of these arrears, however, have since been collected.

*Expenditure.*—The expenditure for the year was Rupees 13,755-11-0, as follows:—

New works, Rupees 875-0-6; repairs, Rupees 5,233-9-5; establishment, Rupees 858; Municipal schools, Rupees 380-10-0; results' grants, Rupees 718-8-0; sanitation and medical services, Rupees 291-5-7; vaccination, Rupees 110; registration of births and deaths, Rupees 165; conservancy, Rupees 2,211-3-2; miscellaneous, Rupees 993-9-1; supervision and management, Rupees 1,866-12-6; and refund, Rupees 52-0-9.

The expenditure under the head of "New Works" was very small when compared with the Budget provision under that head, as it was found impossible to proceed during the year with the new dispensary on account of the want of an approved plan and with the construction of the new bandy-stand on account of the delay in procuring the land on which it is situated from the Madras Railway Company. A portion of the expenditure provided for a new slaughter-house was only incurred during the year. Both slaughter-house and bandy-stand have, however, been completed in the beginning of the current year at a cost of upwards of Rupees 2,300 to date. A well much required by the inhabitants of Sultanpettah was commenced during the year; but, owing to the early setting in of the monsoon, the work could not be completed till the commencement of the current Municipal year. It will, therefore, be seen that the expenditure on new works during the year was through accidental circumstances very considerably below what the Commissioners hoped to be able to expend, and that those works have either been carried out in the early months of the current year or will be carried out during its course. The expendi-

ture on repairs was also below the estimate, as with many unascertained liabilities on account of schools and medical charges the Commissioners were unwilling to undertake so extensive repairs as they were accustomed to in the previous years, and at the same time the expenditure in those years rendered fewer repairs in the year under report necessary. The Budget provision for education was Rupees 1,500 and the expenditure in the year only Rupees 1,099-2-0. It is, however, to be noticed that the charges on account of Normal schools, inspection, and Inspecting Schoolmasters were not paid, nor, indeed, has the amount of them been as yet communicated to the Commissioners. Had this been paid the Budget provision would have been exceeded. Of the expenditure Rupees 380-10-0 was on account of the Kalpathy School and Rupees 718-8-0 on account of results' grants to pyal schools within Municipal limits. The Budget provision on account of "medical charges" was Rupees 500, but only Rupees 291-5-7 was expended; but it is to be observed that the charges on account of the Hospital Assistant were not paid during the year. The expenditure under all heads was below the Budget provision, and the balance carried forward to the current year was Rupees 5,073-13-4.

*Improvements.*—During the year several very important roads in the Municipality were thoroughly repaired. Thus the Coimbatore road was put in thorough order at a cost of Rupees 803-7-6 and the road from Olavacode Toll-gate through the Sultanpettah Bazaar to the Colengode Toll-gate at a cost of Rupees 1,255-3-9. Both these roads were Imperial roads, and which, it is presumed, have since passed to the Local Fund Board; but, being in execrable order, the Commission compelled to spend the above sums on them. In addition the Kottakad road was repaired at a cost of Rupees 219-14-9; the Purley Road at Rupees 166-8-0; the streets in Moothawtara, a suburb of the Big Bazaar, at a cost of Rupees 960-3-0; and a number of streets in the Sultanpettah and Big Bazaar at a cost of Rupees 404-11-0. In addition two new culverts were built at a cost of Rupees 164-3-0.

*Education.*—The Kalpathy School, one of the branches of the Palghaut Rate School, was taken charge of by the Commissioners on the 1st December 1871. The number of pupils then in attendance was 101, and it rose before the close of the year to 144; in fact, the school building is scarcely large enough for the attendance, and the Commissioners would willingly have opened another school on the salary system but were deterred by the uncertainty felt by them regarding the amount to be paid to schools on the results' system. For such schools there was no Budget provision; but a sum of Rupees 500 allotted to village schools was transferred to them. The results' grants passed and probable for the year amounted, however, to Rupees 1,200, of which amount Rupees 718-8-0 was paid, and the Commissioners have early in the current year placed at the disposal of the Educational Officers sufficient to meet the grants earned in last year but not passed. As the charges for inspection, Inspecting Schoolmaster, and Normal School were not paid during the year, the charges for the current year in which they will have to be met will be very considerable. The late Census returns show that upwards of 1000 children in Palghaut are under instruction.

*Medical.*—The Palghaut Charitable Dispensary was taken charge of by the Commissioners on 1st December last. It is expected that the new hospital building will be erected during the current year. Since the hospital was assumed by the Commissioners 1407 in-patients and 2003 out-patients were treated at it.

*Proceedings of the Madras Government, Financial Department,*
*4th October* 1872.

*Public Health.*—The public health during the year was remarkably good. The total number of deaths during the year was 305, which on a population of 30,943 shows a death-rate of 11·3 per thousand. The Municipality may be said to have been quite free from cholera, only two cases of a doubtful nature having been reported. There was also an almost complete exemption from small-pox, only one death being attributed to the cause. Fever is the chief cause of mortality in Palghaut; but during the year only forty deaths occurred from this cause. The Commissioners trust that the exertions made by them during the last few years have to some degree contributed to this favourable state of affairs. The Sanitary Commissioner inspected the Municipality in October 1871, and was, on the whole, well pleased with the sanitary condition.

*Census.*—The Census operations in November 1871 were conducted by the Municipal Commissioners and were satisfactorily carried out. The management of this important duty was voluntarily undertaken by Mr.-Commissioner C. Sivaramayen, who took a great interest in the work and carried it out with energy and success. The remaining Commissioners have much pleasure in recording the obligation under which they are to their brother-Commissioner for the zeal and public spirit shown by him on the occasion. The Census returns show a population in the Municipality of 30,943, of whom 14,929 are males and 16,014 females. Of these, 3,575 males and 121 females are returned as being able to read and write.

*Audit.*—The accounts have been audited by Mr. Ramasawmy Naidoo, Station ...ter, Madras Railway, and his report, which is favourable, is forwarded herewith. The audit has been very carefully conducted.

The accounts showing the receipts and expenditure of the Municipality are submitted in the prescribed forms.

PALGHAUT,
*23rd August* 1872.

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No. 39. ORDER THEREON, 4th October 1872, No. 1329.

The receipts of the Palghaut Municipality for the year 1871-72 amounted to Rupees 18,830 and the expenditure to Rupees 13,756, leaving a balance in hand of Rupees 5,074. The Auditor's report shows that the Municipal accounts are very well kept, and the returns submitted with the annual report appear to be correctly prepared with the exception of a slight clerical error in Statement II.-B., and Statement I-A., which, instead of being an account of the receipts and charges of the dispensary, merely contains an entry of Rupees 1,614 subscribed as a building fund. As this amount does not appear to have been invested and cannot be used for ordinary dispensary purposes it finds no proper place in Statement I.-A., and may

| RECEIPTS. | RS. |
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| *Current Taxes*— | |
| Rate on houses ... ... ... ... ... | 2,694 |
| Tax on arts ... ... ... ... ... | 1,729 |
| Tolls ... ... ... ... ... ... | 10,060 |
| Fees ... ... ... ... ... ... | 3 |
| Fines ... ... ... ... ... ... | 25 |
| | 14,511 |
| *Arrear Taxes*— | |
| Rate on houses ... ... ... ... ... | 599 |
| Tax on arts ... ... ... ... ... | 478 |
| | 15,588 |
| School fees ... ... ... ... ... | 144 |
| Hospitals ... ... ... ... ... | 50 |
| Miscellaneous ... ... ... ... ... | 244 |
| | 16,026 |
| Assignment by Government ... ... | 1,481 |
| Balance brought forward ... ... | 1,323 |
| Total ... | 18,830 |

EXPENDITURE.

| | Rs. |
|---|---|
| Public Works— | |
| New Works ... ... ... ... ... ... | 875 |
| Repairs ... ... ... ... ... ... | 5,234 |
| Other items ... ... ... ... ... ... | 858 |
| Education ... ... ... ... ... ... | 1,099 |
| Dispensary ... ... ... ... ... ... | 291 |
| Vaccination ... ... ... ... ... ... | 110 |
| Registration of births and deaths ... | 165 |
| Conservancy ... ... ... ... ... ... | 2,211 |
| Lighting ... ... ... ... ... ... | 671 |
| Public garden ... ... ... ... ... | 293 |
| Water pandal ... ... ... ... ... | 30 |
| Supervision and management ... ... | 1,867 |
| Refunds ... ... ... ... ... ... | 52 |
| | 13,756 |
| Balance ... | 5,074 |
| Total ... | 18,830 |

be entered for the present as a deposit in Statement III., to be credited to the Municipal Fund when the building operations are being carried out.

2. The total demand for taxes—arrears and current—amounted to Rs. 7,237 and the collections to Rupees 5,499, a balance being thus left outstanding at the close of Rupees 1,738, or nearly one-fourth of the whole demand. The Commissioners, however, report that the greater portion of this amount has since been realized.

3. The revenue from tolls was more than seventy per cent. of the expenditure and more than sixty per cent. of the receipts exclusive of the balance brought forward and the Government contribution. The Municipality now propose to assign one-third of the proceeds from tolls to the Local Fund Board for expenditure on roads leading to the town but beyond the Municipal limits. The Local Fund Board consider they are entitled to one-half the tolls, and the matter is left for the orders of Government. Seeing that in the present year the receipts from tolls were more than double the expenditure on roads (for which the Municipality had also a grant from Provincial Funds of Rupees 550), and that the traffic tolled is very far from being merely in goods imported for consumption in the town, the Government have no hesitation in deciding that half of the toll proceeds is not more than the Local Fund Board are fairly entitled to receive.

4. The general working of the Municipality appears to have been satisfactory, and the Government are glad to observe that the President is of opinion that the able management of the Commissioners has led to the Act being popular in the town.

(True Extract.)

*Acting Under Secy. to Govt.*

To the President of the Municipal Commission, Palghaut.
,, Board of Revenue.
,, Revenue Department.
,, Public Works do.
,, Inspector-General of Police.
,, ,, Indian Medical Department.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Local Fund Boards, Malabar.

Exd. A. S. Rodgers.

Revenue Dept.

Govt. of {1872} Madras

FINANCIAL.

To No. 3331.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
*Palghaut,*
&c., &c., &c.

*Dated October, 4th.*

*Recd.* 11 15 *Encl.*

*G. O., 4th October 1872, No. 1329.*

OCTOBER.
Nos. 38-39.

Reviewing the report on the working of the Palghaut Municipality for 1871-72.

1 No 93.

RECEIVED

15 Oct 72