

Chapter-V-(a)

Study of the administrative measures leading to the establishment of Malda Municipality and its functions- Municipal Administration.

I

The existence of municipal administration in ancient and medieval India has been attested by different scholars and reputed writers of different period. The fact was further confirmed by our own treasure of literary and epigraphical sources.¹ But the system of municipal administration as it now exists is originated during the British period. At first it was introduced in the three Presidency towns and then in the interior of the country. Bombay was the first Municipal Corporation which came into existence through the Charter of 1687.² By the Royal Charter of 1726 Calcutta Municipal Corporation was established, mainly according to the practice already existing in Madras with a Mayor and nine Aldermen, all were nominated. In Bengal, Calcutta Municipal Corporation was the first municipality which came into existence but outside the presidency town, there was practically no such institution of local administration for a long time. Nevertheless, in course of time as the local administration suffered considerably due to the lack of funds and for the sake of health and other convenience of the British officers, the British Government passed an Act of 1842 which was called 'The Bengal Municipal Act X of 1842'. Practically, the Bengal Municipal Act of 1842 was the first municipal act passed by the British East India Company to introduce municipal administration in outside the presidency towns of Bengal.³ According to this act it was said that "any place of public resort or residence under the presidency of Fort William, to make better provision for purposes connected with public health and convenience."⁴ The main objective of the Bengal Municipal Act of 1842 was to provide sanitary and civic amenities to the people of the district towns of Bengal presidency. According to The Bengal Municipal Act it was also said that if the two-thirds of the population of a particular town of Bengal presidency who are willing to pay taxes applied to the government for establishment of municipality then the government will consider the proposal and initiate to do the same. But unfortunately, it had produced no effect except in one place and the people were reluctant about the proposal due to the condition of imposition of direct tax upon the inhabitant of the town. According to the Imperial Gazetteer of India, "it was introduced only one town and there the inhabitants when called upon to pay tax not only refused but prosecuted the Collector for trespass

when he attempted to levy it.”⁵ Thus the act was failed to reach its desire end but undoubtedly it was one of the first remarkable steps taken by the British government to established municipalities to the towns outside Calcutta.

The next attempt at municipal legislation for the country town was ‘The Improvement of Town Act of 1850’, an act which applied to the whole of British India. But it was largely used in the North-Western Provinces and to a considerable extent in Bombay while in Madras and Bengal it had practically no effect.⁶ For various reasons it remained almost inoperative. Another act was passed in 1856 which was known as the ‘Town Police Act of 1856’. The main objective of this act was to provide the payments of the Chowkidars (town police). By this act, it was for the first time an assessment according to the circumstances and property was provided as an alternative rate on holdings.⁷ The small towns of Bengal Presidency however had to wait for municipalization until the ‘District Town Acts of 1868’ (Act VI of 1868) was passed. Practically after the publication of the report of ‘Royal Army Sanitary Commission’ in 1863, the need for more extensive municipal measures was recognized and accordingly the acts was passed for Bengal in 1864 and 1868 which was called ‘The District Municipal Improvement Act’ and ‘The District Town Act’ respectively. As a result a large number of municipalities were formed in various towns of Bengal. The process indeed went so far that localities which were really of a rural character were from time to time included in the system and afterwards in many cases to be withdrawn from it.⁸

II

The most important part of urbanization of any growing town always gets interrelated to its town administration and the institution of local self-government, i.e. the municipal administration which was more directly connected with the urbanization of any modern town.⁹ The establishment of English Bazar Municipality was played an important role to the urbanization of English Bazar town. The Government policy of introduction of local self-government to the interior town following the ‘transfer of power’ from the East India Company to the Crown in 1858 had proved to a contributory factor to the establishment of English Bazar Municipality. The English Bazar Municipality along with Old Malda Municipality in the district Malda was established in 1st April 1869 in accordance with the Act V (B.C.) of 1876,¹⁰ the first municipal town of present day north Bengal, the second

one being Darjeeling.¹¹ But there is a little bit of confusion arose from the work done by Prof. Ratan Dasgupta in his book named 'Pourasabhar Karyabibaranite English Bazar Sahar: 1900-2000' regarding the exact date of its foundation. He differs from the above mentioned date as the date of foundation of the English Bazar Municipality. He stated that due to the absence of any written document preserved in the record room of English Bazar Municipality from 1869-1897, it is not definitely said that the Municipality was founded in 1869; it is neither supported by any other contemporary manuscript. Moreover the proceedings of Old Malda Municipality threw a fresh light on the date of foundation of both the municipality. The Annual Administrative Report of Old Malda Municipality for the year 1884-85 which was submitted to the district court in 1901 shows that Old Malda was obtained recognition as Chawkidari Union and as a town from the 'Town Improvement Act of 1856' and 'District Town Act of 1868' respectively. According to Prof Ratan Dasgupta, up to 1884, the responsibility to provide civic amenities to the people of both the town was vested on 'Malda Municipal Committee'. One government officer presided over the committee. This committee form two additional committee headed by two vice-chairman selected from the govt. nominated members to supervise the civic administration of both the town. From 1873-1884, two govt. servant named Mr. Aiker and Mr. R. Parsh had performed the duty of Chairman of Malda Municipal Committee. Proceedings of Old Malda Municipality shows that in 1873 Mr. Aiker presided over the budget meeting of Malda Municipal Committee. The proceedings of Old Malda Municipality shows that it was in the year 1884, the first election of Old Malda Municipality was held and probably English Bazar Municipality also conducted her first election in the same year.¹² The description given by Prof. Dasgupta might be true because more than one annual report of municipal affairs illustrate that the English Bazar and Old Malda Municipality was established under the Bengal Act III of 1884¹³ So the actual date of foundation for both the municipalities was 1884. But it is also a fact that before 1884, a municipal committee was there to look after the civic administration of both the town and which constituted under the Act V (B.C.) of 1876¹⁴ and which was not an elected body, rather it was a nominated body comprising both official and non-official members. It was an initial arrangement to make the town as comfortable and pleasant as possible. The table 1 shows the composition of English Bazar Municipal council. According to Lambourn in the first year the total number of members of the English Bazar

Municipality were 18; among them 3 were ex-officio and 3 were nominated by the Government and rest of them were elected.¹⁵ But it is already proved that initially there was no election system at work and all the members were nominated. So the description given by Lambourn is not correct. The table 1 also shows that in the year 1880-81, there were no elected members in English Bazar Municipality. The total members were 15, out of which 2 were ex-officio, and 13 were nominated of whom 5 were officials and 10 were non-officials; notably among these 15 members 3 were Europeans and rest (12) were native.¹⁶ The nomination of the Europeans was but an implicit admission that still the alien rulers were the real masters in the municipal affairs. And with the course of time it had assumed the character of representative body by introducing the election system. As said earlier that English Bazar conducted her first election in 1884. From then on regular election was a part of the standard procedure. From 1903 there were no European representatives in the English Bazar Municipality as shown by Table no.1.

Table-1

Number of member of committee of the English Bazar Municipality								
1	2	3	4	5	6	7	8	9
Year	Ex-Officio	Nominated	Elected	Total	Officials	Non-Officials	Europeans	Natives
1	2	3	4	5	6	7	8	9
1880-81	2	13	-	15	5	10	3	12
1900-01	3	3	12	18	4	14	2	16
1901-02	3	3	12	18	3	15	2	16
1902-03	3	3	12	18	3	15	-	18
1903-04	3	3	12	18	3	15	-	18
1904-05	3	2	12	18	3	15	-	18
1935-36	2	2	14	18	-	-	-	-

Source: Administrative Report on the Working of Municipalities in Bengal for the year 1880-1881, 1900-1901, 1901-1902, 1902-1903, 1903-1904, 1904-1905, 1935-36.

III

At the time of its formation the English Bazar Municipality included the words English Bazar, Mukdampur, Hydarpur and Singatala¹⁷ and covered 1500 acres area¹⁸ and by the turn of 19th century its boundary was extending from the “Jhaughat Road to Puratuli and then the boundary line passes through Bakhatuli, Imambara Lane, Hatkhola Road until it joins the Police Station Road of South. From there, the boundary line runs through Gandharbapur Lane, Basulitala Lane, and Gour Road up to Mukdumpur Road of North. Then the boundary touched the Kalimohan Bhadury Lane and passes through embankment of the river Mahananda and touched again to Jhaughat Road”. It was in the year 1928, the people of Gaeshpur, Koerbugh, and Kaltapara village made an appeal to the Chairman of Municipality through the district Magistrate for the inclusion of those areas within the limits of the municipality. A two man committee was formed by the municipality to examine the viability of the proposal. Sri Nishitnath Ghatak and Moulavi Mobarak Ali was the member of the committee. After visiting to the above mentioned villages, the committee rejected the proposal on the ground that the 75% of the people of those villages were opposed to inclusion of their villages. In 1930, the municipality was bounded by Mahananada in north-east direction, and in the south it was bounded by Rajbahadur Ghat, Mukdumpur Road, Gour Road and in the west it was bounded by Gourbad Road, Rajmohal Road, Nimaisarai Road, and Mahananda Road. Before independence it was more or less the territory of English Bazar Municipality.¹⁹ The Municipal administration is a complementary organ of the Government. The Municipality by its constructive activities, such as lying down roads, constructing offices, medical and educational institutions contributed to the urbanization of English Bazar town from the beginning of its inception. It undertook responsibilities by providing healthy water-supply to the inhabitants of the town, maintaining proper drainage and sanitation facilities to the residents of the town and thus it contributed to the development of town.

IV

Due to meagerness of source material, it is quite difficult to understand the gradual development of urban administration and the process of urbanization of English Bazar town. It is further complicated by the absence of proceedings of English Bazar Municipality in her records room from 1869-1897. The proceedings are seriously

maintained from 1918. Before that there are lots of gaps that make the work complicated. After 1918, it is comparatively easy to draw an outline of the gradual growth of the towns in terms of civic administration, economy, communication, education etc. Nevertheless, with the help of various annual administrative report preserved in the National Archive in Delhi, I tried to substantiate the gaps and make an attempt to trace out the gradual progress of the town administration under English Bazar Municipality.

First of all it might be kept in mind that English Bazar town was originated centering the commercial factory of East India Company. But after the trade of the Company was withdrawn, the town assumed a new character and sustained only as an administrative town of the district. Due to the shutting down of Company's trade the economy of the town got affected in various ways which ultimately made the town moribund. Various statistical information relating English Bazar municipality shows the stagnation or tiny growth of the town. Therefore, in terms of development, the English Bazar town is not comparable to other municipal town of Bengal presidency which is originally of British origin. A variety of factors were responsible for its slow development –first of all, after withdrawal of Company's trade it survived only as a centre of small scale commercial transaction produced in its hinterland and as an administrative headquarter of the district. Secondly-from the military point of view, since the town was not strategically important to the Company, the support was cut short. Thirdly-after opening of East Indian Railway from Sealdah to N.J.P. it was not necessary for the Company to consider the town as a collecting centre of commercial goods. All those factors combined with other factors created an obstacle on the way of its economic development which ultimately affected the process of rapid urbanization of the town. As a result the town was only serving the purpose of administrative headquarters. Moreover, after withdrawal of factory, the European population of the town and their representation in the municipality gradually decreased. The only Europeans who resided in the town were those who were the heads of the administrative machinery. So automatically, the interest on their parts to speedy development of the town was also absent. In addition, the attitude of the Commissioner as well as the people of town towards towns' life was unenthusiastic. While answering the questions of W.W. Hunter, the then Collector states that “there is not slightest tendency on the part of the people to

betake themselves to town people".²⁰ A statement of the then Magistrate of Malda, Mr. Samuells, in the administrative report on the working of municipalities in Bengal during the year 1890-91, attested the above mentioned description. He states that, "The Commissioners of the English Bazar Municipality require to be more energetic. The state of their office is not good, and information cannot be speedily obtained, and there is no dispatch in the transaction of their business. The work is carried on in a dreary, lethargic sort of way. No effort is made to increase their resources, and there is no sign of their taking an active interest in their work. Collections are often much in arrears. The state of the town has deteriorated under their management". It is further striking that when the Magistrate comments against the Chairman of English Bazar Municipality, at the same time he praised the work of the Commissioners of Old Malda Municipality. He states that "the Commissioners of Old Malda seems to take more interest in their affaires. Their funds however, are limited, and they have to fight against natural causes, which have affected the prosperity of their town. Their collections are in a better condition, and information can be obtained more readily from them than the Commissioners of the English Bazar."²¹ It is further proved by the statistical data relating income and expenditure under various heads of the municipality. It is in this background we have to examine the work and progress made by the municipality during the given period of study.

V

As discussed earlier, that the municipal administration of English Bazar town was not as good as elsewhere of colonial Bengal but there was a routine work in terms of town administration which to some extent contributed to the process of urbanization of English Bazar town. During the second and third quarter of the 19th century, the town had mere local importance. It was small in size. The economy was declining due to the removal of Company's factory from the town (1836). No large scale transaction was there. The economy of the town involved only the local producer and consumers in its narrow range of small town activities. The means of transport were slow. The movement was not frequent. The roads were not well developed. The streets of the town and the roads linking the surrounding villages were reasonably maintained. It was in this background that the English Bazar Municipality started her journey and provided basic amenities to the town's people which in turn contributed to the process of urbanization.

As we know that it was the policy of the British Government to make the town hygienic and comfortable, the main objective of the municipality was to keep the town clean and healthy as far as possible. The English Bazar Municipality being a second class municipality employed a considerable number of conservancy staff whose work was to keep the town clean. Table 2 shows that in 1890-91 the conservancy staff of the municipality consisted with one Sanitary Inspector, one Jamadar, 41 Mehters, 7 Carts, 8 Wheel-barrows, and 6 Bullocks with an annual cost of Rs 3,296. The principal roads and much frequented lanes were swept and the drains were kept clean daily by 30 Mehters; by-lanes were swept when required. The garbage and streets sweeping and rubbish were daily removed in wheel-barrows and utilized in filling up depressions and holes under the supervision of a Dafadar.²²

Table-2

Conservancy Establishment of English-Bazar Municipality for the Year 1891-92		
Strength of conservancy establishment	Annual cost in rupees	Remarks
1	2	3
Sanitary Inspector (1) Jamadar (1) Mehters (41) Carts (7) Wheel-Borrows (8) Bullocks (6)	3296/-	No public latrines and public urinal was there

Source: Administrative Report on the Working of Municipalities in Bengal for the year 1890-91, Calcutta, 1892, appendix-I, 67.

But it is interesting to note that the strength of conservancy establishment and the outlay on conservancy expenditure of the municipality was decreased during 1891-92 from the preceding year which is shown in table-3. It means that the progress in this direction during the last year had not been satisfactory. It further manifested the slow progress of civic administration of the English Bazar town.

Table-3

Conservancy Establishment of English-Bazar Municipality for the Year 1891-92		
Strength of conservancy establishment	Annual cost in rupees	Remarks
1	2	3
Sanitary Inspector (1) Jamadar (1) Mehters (30) Carts (7) Wheel-Borrows (8)	2431/-	No public latrines and public urinal was there

Source: Administrative Report on the Working of Municipalities in Bengal for the year 1891-92, Calcutta, 1893, appendix-I, 63.

Apart from conservancy work the administration attempted to minimize the discomforts of the travelers by planting trees on both side of the roads. It is not out of place to give details regarding the importance of planting trees on both sides of the roads of colonial town. As we know that it was the policy of the British Government to make the town hygienic as far as possible and planting trees on both sides of the roads was one of the important agenda of local administration whether it was district boards or municipalities. In this connection a Government circular²³ was forwarded to every Divisional Commissioners, thereby to draw the attention of local bodies to give serious attention to arboricultural work. In this circular various suggestions were given to encourage the plantation of trees by explaining the advantage of planting road-side trees. It was said that "It should be remembered by local bodies that if arboriculture is carried on in a systematic way, the trees will not only give shade to the travelers, but should also to some extent augment their resources." In this circular, he draws the attention of all local bodies to the following suggestions-

"The only method to get any measures of success to this work is to encourage the staff by rewards for successful growth."²⁴

Accordingly, a five years' working plan was drawn up by English Bazar Municipality, but no work was done for the want of money.

Before 1881, there were no public latrines within the town. The 'Latrine Act' was extended to the municipality with effect from 1st April, 1881. Accordingly the municipality decided to build latrine for public use and "the sites for two public latrines were selected, and the plan and estimate were prepared during the year. It is reported that the townspeople objected to the creation of these latrines, but their objection was not disposed of when the year closed".²⁵ Following the year a number of public latrines were constructed by the municipality in different parts of the towns and they were kept fairly clean. The night-soil was removed from them in carts²⁶ periodically. Simultaneously, a tax was levied as latrine tax at the rate of 8 anna on annual value of holdings.²⁷

It is repeatedly stated that one of the important agenda of the British administration was to keep the town hygienic at least where the British officers were employed for various purpose i. e. in every municipal town. Consequently, the first proposal was submitted to the Government of Bengal in October, 1870, for the inclusion of the district of Malda within the Darjeeling circle, for proper vaccination work. In his annual report of the previous year Ms. Murry, the then Inspector-General of Hospitals, Darjeeling circle, remarked that "the vaccination in Bengal is less advanced and the population of Bengal was less protected than in other parts of the country. To remedy this he suggested re-arranging and including the new area to Darjeeling circle and accordingly he proposed the inclusion of Malda district in this circle".²⁸ After long official correspondence with respective authorities, (like the Commissioner of Bengal, Municipal Department, Officiating Sanitary Commissioner of Bengal and other appropriate authorities) the then Magistrate of Malda Mr. R. Porch received the letter of approval in 23rd April, 1883 for the extension of 'Vaccination Act' to the English Bazar town. A list of the places which was proposed to appoint as public vaccination stations within the municipal limits and the day and time was appended to that letter. Mr. E. N. Baker, under secretary to the Government of Bengal, Municipal Department also requested to the Magistrate of Malda to instruct the Chairman of the Municipality for necessary action and for a wide publicity as possible, within the limits of the municipality.²⁹ Accordingly a plan was

prepared for vaccine program along with date and time which is show by the table no. 4.

Table-4

First Schedule of Vaccination Program		
1	2	3
Name of Municipality	Public Vaccination Station	Day & Time of Operation
English Bazar Municipality	North Depot	
	Fulbari-Pudma Lochum Sha's house	Monday & Thursday, 7 to 9 A.M.
	Central Depot	
	English Bazar Charitable Dispensary	Thursday & Friday, 7 to 9 A.M
	South Depot	
	Mukdumpur-Baboo Hiran Lal house	Wednesday & Saturday, 7 to 9 A.M.

Source: Proceedings of Municipal Dept., Branch, Sanitation, May, 1883, Calcutta, Bengal Secretarial office, pp.11-13, State Archive.

Since then, the English Bazar municipality has done a number of successful vaccination and re-vaccination program.³⁰ The table-5 suggests that after inclusion of the town to the Darjeeling circle the municipality had allotted a specific amount on this head on a regular basis which expressed the concern of the municipality on this subject.

Table-5

Annual Cost of Vaccination Program	
Year	Annual Cost in rupees
1	2
1890-91	132
1892-93	139
1897-98	164
1900-01	155
1901-02	163
1902-03	168
1903-04	188
1935-36	286

Source: Administrative Report on the Working of Municipalities in Bengal for the year 1890-91, 1892-93, 1897-98, 1900-01, 1903-04, 1935-36.

The municipality also appointed a permanent vaccinator for this purpose³¹ and a number of vaccine operation had been undertaken by the municipality. A statistics of successful vaccine operation presented by the table-6 reveals the clear picture of vaccine operation of the town.

Table-6

Statement showing the result and the cost of vaccine operations carried on English bazaar Municipality													
1	2	3						4	5		6	7	
Year	No. of vaccinators employed	Number vaccinated						Average number of operations by each vaccinator	% of successful cases		Ratio of number primarily vaccinated percentage of population	Expenditure	
		Primary vaccination			Re-vaccination				Primary	Re-vaccination			
		Male	Female	Total	Male	Female	Total		Total				
	2	3	4	5	6	7	8	9	10	11	12	13	14
1892-93	1	308	291	599	34	13	47	646	646	90.4	44.6	4.3	139
1897-98	1	277	248	525	381	10	391	916	916	95.8	35.8	3.8	164

Source: Administrative Report on the Working of Municipalities in Bengal for the year 1892-93, 1897-98.

From the foregoing discussion it is apparent that the main concern of municipal administration was to keep the town clean and healthy. To do this smoothly municipality had spent a larger share of her annual income on conservancy purposes. The following table (table no.7), furnishes the total amount spent by the municipality on conservancy expenditure. It is interesting to note that the allocation was not always encouraging as compared to the preceding year which is a further proof to the slow development of the town.

Table-7

Total Conservancy Expenditure	
Year	Annual Cost in rupees
1890-1891	3296
1892-1893	5930
1897-1898	4788
1900-1901	6807
1901-1902	6108
1902-1903	6683
1903-1904	6332
1935-1936	12371

Source: Administrative Report on the Working of Municipalities in Bengal for the year 1890-91, 1892-1893, 1897-98, 1900-01, 1901-02, 1902-1903, 1903-04, 1935-36.

During 19th century there was no lighting arrangement on the streets within municipal limits. The street lights of the town were a much later inclusion. It was probably during the first decades of the 20th century the road side light was introduced. An application was made by one Girish Chandra Ghosh to the municipality to get contract for installation of street lights in 1914. In 1918, the total number of road lamp of the town was 107. In 1918, Shek Jitu, a resident of the town made an appeal to the municipality for installation of a lamp on park beside the river Mahananda.³²

Apart from above mentioned tasks the municipality had to discharge several duties, such as clearing the markets, kept the roads clean, disposal of night-soil, and miscellaneous jobs. So a greater part of the municipal funds was naturally utilized in providing civic amenities like sanitation, drainage, and water supply and road services. The following table (table no.8) shows the annual expenditure of the municipality under several heads, which gives us some idea about the pattern of expenditure of English Bazar Municipality.

Table-8

Statement showing the expenditure of the English Bazar Municipality

year	General administration and collection charges			Public safety					Public health and conservancy										Public works				
									Water supply		drainage												
	General administration	Collection of Taxes	total	fire	lighting	police	rewards	total	Capital outlay	establishment	Capital outlay	establishment	conservancy	Charges of health officers	Hospitals and dispensaries	vaccination	o.s.exp.	Markets and shouter	establishment	buildings	roads	stores	total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1892-93	1014	632	1646	-	267	-	35	302	-	03	-	549	4788	-	2861	164	-	-	-	-	1772	-	10173
1897-98	1614	320	1934	-	-	-	52	52	-	-	-	90	5930	-	-	139	1960	-	-	-	2294	-	10413
1900-01	1142	713	1855	-	277	-	50	327	-	-	-	1213	6807	-	2864	155	-	-	299	-	1767	10	13115
1901-02	1075	700	1775	71	295	-	50	416	-	125	12	1300	6108	-	3385	163	-	-	300	-	2184	43	13630
1902-03	1227	674	1903	46	722	-	17	784	-	-	-	1285	6683	-	3602	168	-	-	300	-	1735	24	13816
1903-04	1205	707	1912	-	527	-	24	551	-	199	-	1026	6332	-	3260	188	-	-	333	-	1103	11	12452
1935-36	1805	2486	4291	-	2705	-	124	2829	-	5928	52	2185	12371	1193	2315	286	353	480	850	140	6286	21	32370

Source: Administrative Report on the Working of Municipalities in Bengal for the year 1901-1902, 1897-98, 1900-01, 1901-02, 1902-1903, 1903-1904, 1935-

The cost of maintaining such an establishment was partly drawn from its own resources and partly from the contribution from the Government and sometimes from individual contribution. Its own resources came from the following sources:

The main source of income of the English Bazar Municipality was the tax levied on holdings in the town at 8 annas on the supposed annual income.³³ A revised rate on holdings was levied at the rate of 12 annas per annum for the year 1897-98.³⁴ Obviously, in time to time, further revision has been made by the municipality.

The second important source consisted of the rents on lands, animals and vehicles, conservancy charges, tax on persons according to their circumstances and property, and pounds which was shown by the table no. 9.

The statistics of income shown by the table no 9 reveals that at its early stage, owing to the lack of on road communication, the municipality derived a good deal of amount from ferry tolls which formed a major source of income of the municipality.

The fourth important source consisted of the fees & revenue from markets, vaccination fees, and fines under municipal and other acts, penalties and miscellaneous.³⁵

It is found in the report of municipality for the year 1896-97 that a latrine tax was levied at 6 percent³⁶ on the annual value of holdings which increased the annual income of the municipality. Later on, it was raised to 8 annas per annum.³⁷

Apart from the above mentioned taxes the municipality received grants from Government for medical, educational as well as for general purposes.³⁸

The municipality also had earned a small amount in many financial years by rendering services to private individuals for recovery of their property. The District Board also contributed a good deal of money to the municipality especially for medical purposes.³⁹

During the time specified for our study besides the above mentioned sources, which are shown in details in table no. 9, there are instances of private contribution of grants to the municipality on various purposes.

Table-9

Statement showing the income of the English Bazar Municipality

Year	Balance	Tax on house & land	Tax on animals & vehicles	Tax on professions & Traders	Toll on roads & Ferries	Water Tax	Lighting	Conservancy	Tax on Persons	Miscellaneous & Penalties	From Ponds	Vaccination Fees	Rents of Land & Houses, Sarais, Bungalows	Fees & Revenue from Medical Institutions	Fees & Revenues from markets	Fin under municipal & other acts	For Medical Purposes			Service rendered to private individuals	Others	Extraordinary & debt		Total income including opening balance	Total income excluding opening balance	
																	From Govt.	From Local	From others			Other	Deposits			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	
1880-81	1020	-	-	-	1546	-	-	-	4024	23	-	-	-	-	1627	254	-	-	-	-	-	-	-	-	8794	-
1897-98	133	723	638	-	625	-	-	3265	4252	221	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1900-01	7809	795	986	03	625	-	-	4020	5536	77	417	10	214	77	1460	328	30	1200	361	21	200	13	200	23864	16155	
1902-03	5028	839	1120	03	725	-	-	4425	5502	133	897	13	174	79	2620	216	200	1100	423	05	229	962	229	24825	19797	
1903-04	5607	951	1064	04	632	-	-	4454	5438	84	1164	10	272	92	2113	393	220	1300	281	12	256	175	256	24937	19240	
1904-05	8483	1024	1404	02	632	-	-	4449	5384	26	1133	1032	136	61	2161	325	560	2362	443	-	113	3014	113	31832	23349	
1935-36	11729	15408	1732	90	900	9157	-	13321	1894	78	549		1001	-	4951	270	95	-	25	10	-	1161	-	63999	52270	

Source: Administrative Report on the Working of Municipalities in Bengal for the year 1880-1881, 1900-1901, 1901-1902, 1902-1903, 1903-1904, 1904-1905, 1935-36.

Till 1897-1898 in no municipality of any district of Bengal Presidency tolls were levied on roads.⁴⁰ In English Bazar Municipality, water tax was introduced in a later period which is shown by the table no. 14. In 1932, it was decided by the municipality that at the rate of Rs. 4.50% tax will be imposed as water tax on valuation of the house. Accordingly it was introduced in 1933.⁴¹ The annual report on the working of the municipality for the year 1935-36 reveals that the head of taxation was more specified than before. There was no tax levied on lighting at least until 1936. Lighting tax was introduced later.

Notes & References

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