M.R.O. 1—77,604—8-5-37.

(1) Number of pages 172

(2) Date of repair 11.12.39

(3) Initials of the Reference

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 729 Press ~~Mis.~~ Original

Dated 30. 5. 1872.

B./No 172-175 86/87

Not to be folded or roughly handled

Read the following papers:—

No. 172. From R. K. PUCKLE, Esq., President of the Municipal Commissions, Tinnevelly, to the Secretary to Government, Public Works Department, Fort St. George, dated Tinnevelly, 8th December 1871, No. 521.

I have the honour to forward, herewith, the Budgets of receipts and expenditure for 1872-73 in the three municipal towns of this district.

TINNEVELLY.—Of the 21,600 Rupees proposed to be raised in this town, three-fifths or 12,400 Rupees is from tolls, taxes on vehicles and animals, and the registration of carts. This is more than 8 Annas per head of population, and is almost exclusively raised from local traffic, as the through traffic is now untaxed, the Madras trunk road running north and south avoiding the town altogether, and a circular road round the southern municipal limits allowing carts from the east and west to pass without paying toll.

The tax on houses is nearly one-fifth of the revenue and averages 10 Annas a house or 4 Annas per head of population, and the tax on arts, trades, and professions is not very much less in amount; the population is 20,940, and the assessment thus averages about 1 Rupee a head.

Of this, 2,600 Rupees are allotted for education, medical charges, and the registration of births and deaths; 7,310 Rupees for new buildings, roads, and drains; 2,510 Rupees for repairs; 5,210 Rupees for conservancy; 2,184 Rupees for lighting, and 1,786 Rupees for establishment.

PALAMCOTTAH.—Of the 15,500 Rupees proposed to be raised in this town, nearly three-fifths or 8,850 Rupees are from tolls, taxes on vehicles and animals, and the registration of carts, &c.; this is also 8 Annas per head of population, and, as in Tinnevelly, is mostly raised from local traffic, the great line of through traffic from north to south escaping the tolls.

The tax on houses is more than one-fifth of the revenue and averages 1 Rupee per house or 4 Annas per head of population, but the tax on arts, trades, and professions realizes but half this amount, averaging but 2 Annas per head of population; the population is 17,495, and the assessment thus averages less than 1 Rupee a head.

Of this, 1,944 Rupees are allotted for education, medical charges, and the registration of births and deaths; 4,000 Rupees for new buildings, roads, and drains; 2,400 Rupees for repairs; 3,000 Rupees for conservancy; 1,060 Rupees for lighting; and 1,906 Rupees for establishment.

TUTICORIN.—Of the 14,700 Rupees proposed to be raised in this town, nearly two-thirds or 9,500 Rupees are from tolls, taxes on vehicles and animals, and the registration of carts, &c.; this is nearly 1 Rupee per head of population, but the amount is raised almost entirely from carts that come in laden with cotton.

This figure provides for raising the tariff from 2 to 3 Annas per cart and so doing away with the house tax, a most obnoxious impost to a seafaring population and which has led to the attachment of the property of no less than 350 families last year. The carts can well-afford to pay an extra anna as they carry a valuable commodity, while the cost of repairing the roads they cut up is excessive at Tuticorin, the material costing nearly three times as much as in Tinnevelly or Palamcottah. The tax on arts, trades, and professions, moreover, is very high, being

estimated at 3,600 Rupees, or rather more than in Tinnevelly and twice as much as in Palamcottah. The population is 10,485, and the assessment thus averages Rupee 1-8-0 a head.

Of this, 2,700 Rupees are allotted for education, medical charges, and the registration of births and deaths; 4,000 Rupees for new buildings; 2,500 Rupees for repairs; 3,000 Rupees for conservancy; 1,000 Rupees for lighting; and 768 Rupees for establishment.

Of the three towns, Tinnevelly is undoubtedly the most flourishing, and Tuticorin the least so. The complaints in the former are *nil*, but in the latter are incessant and numerous; the assessment per head in Tuticorin is 50 per cent. more than in Tinnevelly, and in material improvements the former town is far behind the latter. The cause of this may be the great cost of material for roads and the liberal allotments larger than in either of the other towns for education, medical charges, and the registration of births and deaths. These have yet to bear their fruit and exhibit no present return. The introduction of a fresh water channel into the town will necessitate the construction of aqueducts and reservoirs at a very considerable outlay, and no provision has yet been made for payment for this water supply itself which I estimate at 4 Rupees per diem. Altogether it is impossible to reduce the aggregate assessment for Tuticorin; but, under the peculiar circumstances of the place, the tolls may be justly increased, and the removal of the house-tax will give the greatest satisfaction to the people.

No. 173. From R. K. PUCKLE, Esq., President of the Municipal Commissions, Tinnevelly, to the Chief Secretary to Government, Fort St. George, dated Tuticorin, 16th January 1872, No. 9.

I have the honour to forward, herewith, the revised forms of Municipal Budgets for 1872-73, called for in Government Proceedings, No. 1854, dated 15th ultimo.

No. 174. From R. K. PUCKLE, Esq., President of the Municipal Commissions, Tinnevelly, to the Chief Secretary to Government, Fort St. George, dated Pudukudi, 23rd April 1872, No. 93.

I have the honour to forward, herewith, the Budget Estimates of receipts and expenditure in the Municipalities of Tinnevelly, Palamcottah, and Tuticorin for 1872-73.

2. The points requiring notice were explained in my letter of 8th December 1871, when forwarding these Budgets in the Public Works Department.

3. The alterations of boundary needed were detailed in my letter of 22nd July 1871.

4. Lists of the Commissioners proposed to be appointed for 1872-73 are appended.

No. 175. ORDER THEREON, 30th May 1872, No. 729.

With these letters, the President of the Municipal Commissions in the Tinnevelly District submits the Budget Estimates for Tinnevelly, Palamcottah, and

Tuticorin for the official year 1872-73. He refers for explanation to his letter, dated 8th December 1871, to the Public Works Department, which has been transferred from that Department.

2. TINNEVELLY.—In the Budget at first framed it was proposed to levy the house-tax at 6¼ per cent., but in the second the rate is reduced to 3⅛ per cent., and the estimated yield of tolls from Rupees 11,000 to Rupees 9,100. No explanation is given. The decreased estimate under tolls is probably due to lower bids at auction, but the reasons for the reduction of the house-tax ought to have been reported. Unless the assessment has been revised since 1869-70, the incidence of the tax must be very light. The whole proceeds of taxation are Rupees 16,870, including arrears Rupees 450. In Statement I.-A, the whole capital of the joint endowment of the Tinnevelly and Palamcottah Dispensaries is entered, but of the interest Rupees 1,200 are assigned to the Tinnevelly Dispensary, and this sum is included in the whole interest, Rupees 3,730, credited to that at Palamcottah. The President will report the grounds of this distribution and whether the capital cannot be divided. The contribution from Local Funds is set down at Rupees 500, whereas 530 are provided in the Local Fund Budget. The charges of the Dispensary are adequately provided for, and the burden on municipal funds is only Rupees 110. The Government are of opinion that the Local Fund contribution ought to be reduced to Rupees 300, whereby the municipal burden would be raised to about the same amount. The matter should be brought to the notice of the Local Fund Boards, and meanwhile the contribution already entered will stand. The receipts amount to Rupees 19,900 as shown in the margin.

	Rs.	Rs.
Balance—		
Municipal Fund		1,000
Assignments, &c.		30
Rates and Taxes—		
House, &c.	2,150	
Trades	3,600	
Vehicles, &c.	900	
Carts	500	
Tolls	9,100	
Fees	270	
Fines	350	
		16,870
School fees		200
Endowments, &c.		1,200
Contribution from Local Funds		500
Miscellaneous		100
Total		19,900

3. The Government find in the allotments for Public Works a grant of Rupees 1,000 for school buildings and provision of Rupees 930, including three masters on 20, 25 and 30 Rupees per mensem, for municipal schools in which Rupees 190 in fees are to be received. It appears from these entries that it is intended to establish a school or schools of a class above elementary. Rupees 100 are provided for salary and Rupees 200 for results' grants. The Government request that, in the annual report, full details of the educational operations may be given. The Local Fund Board should be addressed as to the contribution to be paid for inspection. The other items of expenditure are unobjectionable.

	Rs.	Rs.
Grant I—		
New works	6,280	
Repairs	1,800	
Establishment	720	
		8,800
Grant II.—		
Municipal schools	930	
Salary grants	100	
Results' grants	200	
		1,230
Grant III.—		
Dispensary	1,810	
Vaccination	150	
Registration of births, &c.	180	
Conservancy	3,200	
		5,340
Grant IV.—		
Lighting	2,140	
Other purposes	620	
		2,760
Grant V.—		
Office, &c.	1,610	
Miscellaneous	160	
		1,770
Total		19,900

4. PALAMCOTTAH.—The estimate of receipts of this Municipality, Rupees 24,470, must be reduced by Rupees 40, as the Local Fund contribution to the Dispensary is to be only Rupees 460. The estimated yield of taxes is Rupees 14,700. The share of the Dispensary charges borne by Municipal Funds should not have been entered as a receipt in Statement I.-A. The Government observe that it is intended to appropriate Rupees 2,000 from the funded capital to meet, it is presumed, the cost of a dead-house Rupees 1,650, and of repairs Rupees 100, the sums entered in column 10. They do not object to such appropriation, but direct that it be limited to the amount actually assigned for these public works. The proper total of receipts of the endowment will then be Rupees 6,090, and the charges (including the payment to the Tinnevelly Dispensary Rupees 1,200, and to Lungerkhana pensioners Rupees 770) will amount to Rupees 6,770, leaving a deficit balance of Rupees 680 to be made good from Municipal Funds. This appears a not unfair division of the burden between Local and Municipal Funds. There are entries in Statement I.-A on account of chutrums chargeable to Municipal Funds Rupees 1,000. As there is no endowment, no entry should have been made in that statement, and the Government further remark that the charge of Rupees 1,000 does not appear in Statement II. The revised estimate of receipts amounts to Rupees 24,180.

	Rs.	Rs.
Balance—		
Municipal Fund	2,000	
Endowment Fund	500	
		2,500
Rates and Taxes—		
Houses and lands	3,200	
Trades	2,000	
Vehicles, &c	1,400	
Carts	450	
Tolls	7,100	
Fees	100	
Fines	350	
		14,700
Endowments, &c		5,620
Contribution from Local Funds		460
Miscellaneous		900
Total		24,180

5. The Government notice that while Rupees 1,500 are allotted from Municipal Funds for the repair of a tank, and Rupees 4,750 for supply channels to two others, besides Rupees 850 for gardeners, only Rupees 400 are allowed for the maintenance of roads. This is unsatisfactory, and to the allotment, for the latter purpose, Rupees 1,000 from the available balance will now be added by Government. The Commissioners have assigned Rupees 1,000 for salary and results' grants, but have made no provision for a contribution for inspection. They should communicate with the Local Fund Board on the subject. The other items of expenditure are of an ordinary kind.

	Rs.	Rs.
Grant I.—		
New works	6,650	
Repairs	3,360	
Establishment	480	
Tools and plant	70	
		10,560
Grant II.—		
Grants-in-aid		1,000
Grant III.—		
Dispensary	5,020	
Vaccination	120	
Registration of births, &c.	190	
Conservancy	3,020	
		8,350
Grant IV —		
Lighting	1,100	
Market	250	
Other purposes	1,020	
		2,370
Grant V.—		
Office, &c.	1,490	
Miscellaneous	100	
		1,590
		23,870
Balance Municipal Fund		310
Total		24,180

6. The Budgets of the Tinnevelly and Palamcottah Municipalities are passed, and the usual notifications will be published.

7. TUTICORIN.—In the Original Budget sent up with the President's letter of the 8th December, house-tax at $1\frac{1}{2}$ per cent. yielding Rupees 1,300 was estimated for, and it was proposed to levy tolls, then entered at Rupees 7,700, at half-schedule rates except on laden carts which were to pay 3 Annas, or three-fourths of the maximum. In the Revised Budget the total proceeds of taxation are Rupees 14,450 (fines excluded). Of this sum Rupees 10,150 come from tolls; Rupees 3,600 from the tax on trades; and Rupees 500 from taxes on vehicles and registration of carts. The house-tax is entirely omitted. The Government object to so large a portion of the municipal income being derived from tolls.

8. In justification of these proposals, the President states, in his first letter, that the house-tax is a most obnoxious impost to a seafaring population; that it led last year to the attachment of the property of no less than 350 families; that the carts can well-afford to pay the extra anna, as they carry a valuable commodity, while the cost of repairing the roads they cut up is excessive in Tuticorin; and that the removal of the house-tax will give the greatest satisfaction to the people.

9. The Government do not find these arguments satisfactory. They do not see why the house-tax should be specially irksome to a seafaring population. The number of distraints in 1870-71 (the President says nothing as to the sales of property) may have been due to ignorance on the part of the people in that, the first, year of its existence. The value of the property on which they are levied does not affect the objection to exceptional treatment, and as regards the costliness of the road repairs, the Government observe that, while Rupees 10,650 are levied in the shape of tolls and taxes on vehicles and carts, only Rupees 2,850 (Rupees 2,500 according to Statement II.-A) are assigned for the repair of communications. As regards satisfaction to the people, the Government do not doubt that the inhabitants of Tuticorin would be glad to obtain from the trade of the country funds for the prosecution of municipal improvements.

10. Even were it the case that the whole of the tolls were paid by the merchants of the town, the injustice would remain that the whole of the municipal revenue (except perhaps a portion of the taxes on vehicles, &c., amounting in all to Rupees 400) would be levied on that class of persons, who though numerous must be few in comparison with the whole population. The greater portion of the expenditure (at least Rupees 13,740 under Grants I. to IV.) benefits the people in general. Beyond the outlay on road repair, none can be said to be of any special benefit to the trading class. With regard to Mr. Puckle's remark as to the heaviness of the trades-tax, the amount levied, Rupees 3,600, does not appear to Government to be large, considering the value of the trade of the place and the number of persons engaged in it. The Government are of opinion that the house-tax should be imposed at five per cent. at least.

11. The estimates will be returned for revision. The rates of license fees under Sections 106, 123, 129, and 136 are sanctioned; but the proposed rates under Sections 125 and 138 must be made more definite. The water supply scheme should be reported on, and information furnished whether professional advice has been taken in reference to it.

NOTIFICATIONS.

Under the provisions of Section 38, Act III. of 1871 (the Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for

the Town of Tinnevelly, in the Tinnevelly District, to levy, during the year beginning 1st April 1872 and ending 31st March 1873—

A rate on houses, buildings, and lands, according to the annual value thereof.

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

Tolls on carriages, carts, and animals entering the municipal limits at half-schedule rates.

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

Fees on the registration of carts.

Under the provisions of Section 38, Act III. of 1871 (the Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioner for the Town of Palamcottah, in the Tinnevelly District, to levy, during the year beginning 1st April 1872 and ending 31st March 1873—

A rate on houses, buildings, and lands, according to the annual value thereof.

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

Tolls on carriages, carts, and animals entering the municipal limits at half-schedule rates.

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

Fees on the registration of carts.

(By order of the Right Honourable the Governor in Council.)

R. S. ELLIS,
Chief Secretary.

To the President of the Municipal Commission, Tinnevelly.
,, Revenue Department.
,, Public Works ,,
,, Board of Revenue.
,, President of the Local Fund Circles, Tinnevelly District.
,, Accountant-General.
,, Sanitary Commissioner.
,, Inspector-General, Indian Medical Department.
,, Director of Public Instruction.

Exd. J. Wright.

Govt. of [1872] Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONERS,
Tinnevelly
&c., &c.

Dated May. 30th.

Read.

G. O., 30th May 1872, No. 729.

MAY.
Nos. 172–175.

Reviewing and passing the Budget Estimates for 1872-73 of the Tinnevelly and Palamcottah Municipalities, and returning those of the Tuticorin Municipality for revision.

A.

0

Detail of Estimates for new works & improvements proposed to be carried out by the Municipal Commissioners for the Town of Tinnevelly during the year 1872-73 for the purposes specified in the Act III of 1871 (Madras)

	Description	Amount of Estimate	Proposed expenditure for 1872-73
New works	Building		2750 - -
	Roads		3000 - -
	Drains		1280 - -
	Rateable pay of Inspectors		280 - -
Repairs	Building		[illegible]
	Roads		2300
	Drains		100 - -
	Rateable pay of Inspectors		110 - -
Education	Grant in aid to elementary schools		700 - -
Sanitation & Medical Services	Conservancy. Hire of Bullocks		1560 - -
	——— Pay of sweepers		1440 - -
	——— Cleaning of drains & channels		1200 - -
	Rateable pay of Inspectors on Conservancy		390 - -
	Dispensary		1600 - -
	Registration of births & deaths		180 - -
	Vaccination		120 - -
Establishment & Miscellaneous Charges	Office Establishment, Saderam and Sundries		1786 - -
	Lighting		2184 - -
	Plantation		620 - -
			21600 - -

Municipal office
Tinnevelly
25th November 1871

C. Boothamianna Pillai
Vice President

	Description	Amount	Total
New works	Buildings;-		
	To build market stalls in the Lake Sircar bandy pettah	1000 " "	
	To Construct 11 flights of steps 4 in the Irina colam tank, 3 in the yettukaar, 2 in Arugan colam & 2 in Irina colam channels	550 " "	
	To Construct dust boxes	100 " "	
	To post Harmalaam Huttans, in order	1100 " "	2750 " "
	Roads-		
	To gravel north brew Road & Construct revetment walls on the (~~South~~) sides thereof as well as to extend the west new Flow to that of Sharemmadam	3000 " "	3000 " "
	Drains		
	To Construct a portion of the Handiapery drain to bring fresh water into the Town	1000 " "	
	To Construct a drain in Sudalai-maden Coval street	200 " "	
	To Construct 6 tunnels at the junction of Pandiachanadi street vezvuth Hulacadai street	80 " "	1280 " "
Repairs	Roads		
	To gravel Roads	2000 " "	
	Pay of 5 Mulemen	300 " "	
	Rateable pay of Inspectors on Public Wks.	390 " "	2690 " "
	Drains.		
	To repair Handiapery drain	100 " "	100 " "
Education	Grant in aid to elementary Schools	700 " "	700 " "

Sanitation & Medical Services	Conservancy. Hire of 10 pairs of Bullocks at Rs 13	1560	-	-	1560	-	-	
	Pay of 20 scavengers at Rs 6 each	1440	-	-				
	Rateable pay of Inspector	390			1830	-	-	
	Cleaning of drains -							
	To clear & improve the yettu Kanar, Arugan colam and Nina colam Channels & also to cleanse out Samanda Murtu Covil Tank	1000	-	-				
	To make Conservancy Carts	200	-	-	1200	-	-	
	Dispensary.							
	To Establishment & Medicines as per Government list	510	-	-				
	Cost of maintaining Inpatients	1090	-	-	1600	-	-	
	Registration of births & deaths; -							
	Pay of Registrar	180	-	-	180	-	-	
	Vaccination -							
	Pay of Vaccinator	120	-	-	120	-	-	
Establishment and Miscellaneous	Office Establishment	1526	-	-				
	Sundries	260	-	-	1786	-	-	
	Lighting							
	Cost of oil & pay of Masalchee	1600	-	-				
	Purchase of Lantrens	500	-	-				
	Pay of Maistry	84	-	-	2184	-	-	
	Garden:							
	Pay of 7 Gardeners	420	-	-				
	Cost of plantation & repairing fences	200	-	-	620	-	-	
	Total of expenditure	Rs			21600	-	-	

Municipal Office
Tennevelly 25th November 1871

C. Soothanunna Pillay
Vice President

A K Pechay
President

B

Abstract of Charges under all heads to be incurred by the Municipal Commissioners for the Town of Tennevelly during the year ending on the 31st March 1873

13

		Estimated Expenditure. Amount			Total		
1	New works & Improvements	7310	-	-			
2	Repairs	2510	-	-			
3	Education	700	-	-			
4	Sanitation & Medical Services	6490	-	-			
5	Establishment & Miscellaneous	4590	-	-			
	Total Rupees				21600	-	-

Municipal Office
Tennevelly
25th November 1871

C. Soothanunna Pillay
Vice President

A K Pechay
President

C

15

Estimated Receipts for the year ending on the 31st March 1873.

1	Tax on houses at 6¼ per Cent	4000	"	"
2.	Tax on Arts, trades & professions	3400	"	"
3	Tolls	11000	"	"
4	Tax on vehicles & animals	900	"	"
5	Registration of Carts	500	"	"
6	License fees on Cart Stands	100	"	"
7	Do Do on wood depot	70	"	"
8	Fines & other Miscellaneous Receipts	430	"	"
9	Contribution from Lungerkana fund	1200	"	"
	Total of Receipts Rupees	21600	"	"

Municipal Office
Tinnevelly 25th November 1871.

C. Boothumuniem Pillay
Vice President

A K Pucha
President

Estimate of Charges to be incurred in the Dalanwa Cottab Municipality during the year commencing 1st April 1872 and ending 31st March 1873 under Act VII of 1871.

A

Works	Particulars	Amount			Total		
I New works	Buildings	"	"	"			
	Roads	"	"	"			
	Drains Tunnel in Vadakupollai	250	"	"			
	Tunnel to bring in water from Channel to Rama Lanny Kovil Teppakulam	1750	"	"			
	Another from Rama Lanny Kovil Teppa Kulam to Tenguhunda Liari tanks	2000	"	"			
					4000	"	"
II Repairs	Buildings. Repair of the Brick Kolum Kanda	1500	"	"			
	Do of Market Buildings Toll gates & other Buildings	260	"	"			
	Roads - Upkeep of the existing roads and streets	400	"	"			
	Drains	"	"	"			
	Pay of 4 Milemen at 5 Rs each	240	"	"	2400	"	"
III Conservancy	Hire of 8 pairs of bullocks at 12 Rs each pair	1152	"	"			
	Construction and repair of Carts	118	"	"			
	Pay of 4 Coolies at Latrines on 7 Rs each	336	"	"			
	Do of 10 Sweepers at 6 Rs each	720	"	"			
	Pay of 3 Inspectors at 20, 15 & 5 Rs	480	"	"			
	Do of 2 Peons at 6 Rs each	144	"	"			
	Cleaning of drains &c	50	"	"	3000	"	"
	Carried over				9400	"	"

Dalanwa Mah
31st October 1871.

	Brought forward				9400	"	"
IV Education & Hospitals	The diffusion of elementary education	1000	"	"	1000	"	"
	Contribution to the Civil Dispensary at this Station	500	"	"			
	Pay of 1 Dresser on 25 Rs	300	"	"	800	"	"
VI Establishments	Pay of 3 Writers at 40, 17 & 10 Rs	804	"	"			
	" 2 Registrars of Births & Deaths at 6 Rs each	144	"	"			
	" 2 Attenders at 6 Rs each	144	"	"			
	" 1 Vaccinator at 10 Rs	120	"	"			
	" 2 Assessment Peons at 6 Rs each	144	"	"			
	" 1 Market Inspector on 7 Rs	84	"	"			
	" 1 Do Peon on 4 Rs	48	"	"			
	" 1 Sweeper at 5 Rs	60	"	"			
	Contingent & Printing Charges	234	"	"			
	Remuneration to an Auditor	100	"	"			
	Office rent at 14 Rs	168	"	"	2050	"	"
VII Purposes other than those specified in Section 29.	Pay of 1 Garden Inspector on 10 Rs	120	"	"			
	Do of 13 Gardeners at 5 Rs each	780	"	"			
	Repair of Garden fences	70	"	"			
	Pay of 5 Munsalgees at 6 Rs each	360	"	"		X	
	Purchase of lamps & cost of lighting the town	700	"	"		X	
	Repair of Lanterns	45	"	"		X	
	Cost of firing a time gun	150	"	"			
	Reward for killing dogs	25	"	"	2250	"	"
	Grand Total				15500	"	"

Calcutta the 31st October 1871

S R Locke
Vice President

Abstract of Charges under all heads to be incurred in Palamcottah during the year ending 31st March 1873.

		Estimated Expenditure					
		Amount			Abstab		
1	New works and Improvements	4000	"	"			
2	Repairs	2400	"	"			
3	Conservancy	3000	"	"			
4	Education	1000	"	"			
5	Hospitals	800	"	"			
6	Establishment	2050	"	"	13250	"	"
7	For purposes other than those specified in Section 29.				2250	"	"
	Grand Total	15500	"	"			

Palamcottah
31st October 1872

S. R. Lucas
Vice President

R. K. Puckle
Collector & President

C

Estimated Receipts of the Palamcottah Municipality for the year ending 31st March 1873 under Act III of 1871.

	Particulars	Amount		
1	Rate on houses and buildings at 6 per cent	3300	"	"
2	Tax on arts, trades, professions and callings at the maximum rates	1750	"	"
3	Tolls at the rates of Act X of 1865	7000	"	"
4	Tax on Carriages and animals at the maximum rates	1100	"	"
5	Registration of Carts at 2 Rs yearly each cart	450	"	"
6	Fees for licencing Cartstands, Slaughter-houses & offensive trades	200	"	"
7	Miscellaneous Receipts			
	(1) Fines — 500 — "			
	(2) Rent of Market — 600 — "			
	(3) Sale proceeds of loppings of trees & other sundry Receipts — 300 — "			
		1400	"	"
	Total Rupees	15500	"	"

Palamcottah
31st October 1872

S. R. Laidlaw
Vice President

R. K. Rachel
President

Detail of Estimates for new Works and improvements proposed to be Carried out by the Municipal Commissioners of Tuticorin during the Year 1872—73.

1 Public Works Road. New Works					
Repairs Beach Road.	300	"	"		
North Cotton Road	200	"	"		
Great Cotton Road.	500	"	"		
South Cotton Road.	200	"	"		
Other Roads &c.	500	"	"	1700	" "
Buildings New Works-					
Hospitals & Dispensary	2000	"	"		
Fresh water reservoirs					
and Aqueducts —	2000	"	"	4000	" "
Establishment					
Maistry & 10 Coolies.				800	" " 6500 "
2 Education					
Results Grants					500 "
3 Sanitation & Medical Services					
Dispensary.					
Salary of Apothecary.				960	" "
Medicines				240	" "
Establishment					
Asst. Dresser @ Rs 10	120	"	"		
1 Peon @ Rs 6-	72	"	"		
1 Sweeper @ Rs 4-	48	"	"		
Contingent & dieting	160	"	"		
Furniture -&c.	200	"	"	600	" " 1800 "

Encl. No 841

Enclosure No 2 to Letter from the Municipal Commissioners Tuticorin Conservation Division No 1 to the Secretary to Government Public Works Department dated 8th December 1871 No 5721.

Estimate of Rs
Copy for record
To the Collector
Tuticorin
Municipal Commissioners Office
1872-73
Dr. 5685-1-1

Conservancy.

6 Carts @ Rs 22	132	"	1584	"
6 Sollies @ Rs 7.	42	"	504	"
6 Sweepers @ Rs 7.	42	"	504	"

Sundries.

Inspector @ Rs 20 = 240				
2 Peons @ Rs 7. = 168			408	"
Vaccination			180	
Registration of Births & Deaths			220	
				3400

4. Establishment & Miscellaneous

1st Clerk @ Rs 35	420	"		
Tax Collector @ Rs 15	180	"		
2 Peons @ Rs 7 = 14.	168	"	768	"
Office Rent			240	"
Auditors Fee.			100	"
Contingencies			50	
Lighting			1000	"
Avenues			242	"
			2500	"
Total Rupees			14700	"

Municipal Commissioners Office Tuticorin 1st Nov. 1871

A Z Arundel
Vice President

R K Purdon
President

Abstract of Charges under all heads to be incurred by the Municipal Commissioners of Tuticorin during the Year Ending 31st March 1873.

1 Public Works	6500	"	"
2 Education	500	"	"
3 Sanitation & Medical Services	5200	"	"
4 Establishment	2500	"	"
Total Rupees	14700	"	"

Municipal Commissioners Office Tuticorin 1st Nov. 1871

A Z Arundel
Vice President

R K Purdon
President

Estimated Receipts for the Year Ending 31st March 1873.

Rate on houses & Buildings	Rs 2600 or 0		
Tolls	6400 or 9000	9000	" "
Tax on Arts, Trades & Professions		3600	" "
Tax on Carriages and Animals		400	" "
Registration of Carts		100	" "
Licenses for honorary trades &c		100	" "
Fines and Miscellaneous Receipts		1000	" "
Contribution from Local Funds		500	" "
Total Rupees		14.700	" "

Tuticorin
17th Novr 1871.

A Z Arundel
Vice Prest.

A K Sundell
President

No 9.

Tinnevelly Collector's Circuit
Cutcherri Palliecotta 16th January
1872

From

R. K. Puckle Esqre
Collector & President

To

Honorable R. S. Ellis — , C. B
Chief Secretary to Government
Fort St George

Sir,

I have the honor to forward herewith the revised forms of Municipal budgets for 1872-73 called for in Government Proceedings No 1854 dated 15th Ultimo.

I have the honor to be
Sir
Your most Obed Servt

R K Puckle
Collector &
President

Despch 20th January 1872
Compd

S.O. Nos 729-730 4th May 1872

Revenue Dept
Copies sent to the Board of Revenue
& the Commr of the Tinnevelly
Division for information
Fort St George 8th May 1872

No. 93 Tinnevelly Pudukottai 23 April 1872

From, R. K. Puckle Esqre
President Municipal Commission

To, W. Hudleston Esqre
Chief Secretary to Government
For St Fort St George

Sir,

I have the honor to forward herewith the budget estimates of receipts and expenditure in the Municipalities of Tinnevelly Palamcottah & Suttcorin for 1872-73.

2 The points requiring notice were explained in my letter of 8th December 1871 when forwarding these budgets in the public works Department.

3 The alterations of boundary needed were detailed in my letter of 22 July 1871.

4 Lists of the Commissioners proposed to be appointed for 1872-73 are appended.

I have the honor to be
Sir
Your most Obed Servt

R K Puckle
President

Comptd

Huzur Cutcherry

No. 521. Tinnevelly 8th December 1871.

From R. K. Puckle Esqre.

President Municipal Commission

Tinnevelly

To Colonel J. Carpendale R.E.

Secretary to Government

P.W.D.

Fort Saint George.

Sir,

I have the honor to forward herewith the budgets of receipts and expenditure for 1872-73 in the 3 Municipal towns of this District.

Tinnevelly. Of the 21,600 Rs proposed to be raised in this town, 3/5 or 12,600 Rs is from tolls, taxes on vehicles and animals and the registration of carts. This is more than 8 annas per head of population and is almost exclusively raised from local traffic as the through traffic is now untaxed, the Madras trunk road running both North and South, avoiding the town altogether, and a Circular road round the Southern Municipal limits allowing carts from the East and West to pass without paying toll.

2 The tax on horses is nearly ½ of the revenue and averages 10 annas a house or 6 annas per head of

population, and the tax on arts trades and professions is not very much less in amount. the population is 20910 and the assessment thus averages about 1 Rupee a head.

3 Of this, 2600 Rs. are allotted for education, medical charges and the registration of births and deaths - 7310 Rs. for new buildings — roads and drains - 25106 Rs. for Repairs 5210 Rs. for Conservancy - 2184 Rs. for lighting and 1786 Rs. for establishment.

Palamcottah. Of the 15500 Rs. proposed to be Raised in this town, nearly 3/5 or 8850 Rs. are from tolls, taxes on vehicles and animals and the registration of Carts &c. this is also — 8 annas per head of population and even Tinnevelly is mostly raised from local traffic. the great line of through traffic from North to South escaping the tolls.

The tax on horses is more than ½ of the Revenue and averages 1 Rupee per house or 4 annas per head of population, but the tax on arts trades and professions realizes but half this amount averaging but 2 annas per head of population. the population is 17495 and the assessment thus averages less than 1 Rupee a head.

Of this 1944 Rs. are allotted for education medical charges and the registration of births and deaths. 6000 Rs. for new buildings roads and drains - 2400 Rs. for repairs, 3000 Rs. for conservancy, 1060 Rs. for lighting and 1906 Rs. for establishment.

Tuticorin. Of the 14700 Rs. proposed to be raised in this town, nearly 2/3 or 9500 Rs are from tolls taxes on vehicles and animals and the registration of carts &c. this is nearly 1 Rupee per head of population, but the amount is Raised almost entirely from carts that come in laden with Cotton.

This figure provides for raising the tariff from 2 to 3 annas per cart and do doing away with the house tax, a most obnoxious impost to a seafaring population and which has led to the attachment of the property of no less than 350 families last year. The Carts can well afford to pay an extra anna as they carry a valuable commodity while the cost of repairing the roads they cut up is excessive at Tuticorin, the material costing nearly 3 times as much as in Tinnevelly or Palamcottah. The tax on arts, trades and professions more over is very high being estimated at 3600 Rs or rather more than in Tinnevelly and twice as much as in Palamcottah. The population is 10485 and the assessment thus averages 1 Rupee 8 annas a head.

Of this, 2700 Rs. are allotted for education
medical charges and the registration of births
and deaths, 4000 Rs. for new buildings, 2500 Rs.
for repairs, 3000 Rs. for conservancy, 1000 Rs.
for lighting and 768 Rs. for establishment.

Of the 3 towns, Tinnevelly is undoubtedly
the most flourishing and Tuticorin the
least so. The complaints in the former
are few, but in the latter are incessant
and numerous. The assessment per head
in Tuticorin is 50 per cent more than
in Tinnevelly, and in material improvements
the former town is far behind the latter. The
cause of this may be the great cost of material
for roads and the liberal allotments bestowed
on either of the other towns for education
charges and the registration of births & deaths.
These have yet to bear their fruit and exhibit
no present return. The introduction of a
fresh water channel into the town will
necessitate the construction of aqueducts
and reservoirs at a very considerable outlay
and no provision has yet been made for
payment for this water supply itself which
I estimate at 4 Rupees per diem. Altogether
it is impossible to reduce the aggregate
assessment for Tuticorin, but under the
peculiar circumstances of the place, the taxes
may

may be justly increased and the removal
of the house tax will give the greatest
satisfaction to the people.

I have the honor to be
Sir
Your most Obed Servt.

A K Ruthe
President.

Compd AB

(Budget & Estimate)

(9)

Statement I. – Revenues and Receipts of the Municipal Fund of the Town of Tinnevelly during the Official year 1872-73

	1872-73						Probable Receipts 1871-72		
	Detail of Minor Heads			Totals of Major Heads					
1. Balance brought forward –									
(a) Municipal Fund	1000	-	-	1000	-	-	224	8	3
(b) Endowments									
2. Assignments & allotments by Government									
(a) Surplus Sound Fund	20								
(b) Ferry Rents									
(c) Fishery Rents	10			30			10		
				30			10	-	-
	Arrear			Current					
3 Rates & Taxes &c. –									
(a) Rate on houses &c (Section 40)	150			2000		2150	-	-	2580
(b) Taxes on Arts &c (Section 57)	300			3300		3600			3000
(c) Taxes on Vehicles &c (Section 63)	"	"	-	900		900			850 - -
(d) Registration of Carts (Section 73)				500		500			440 - -
(e) Tolls, Section 77)				9100		9100	-	-	11000 - -
(f) Fees (Sections 106 123. 125, 130. 131. 136, bye-laws & Schedule A				270		270			170
g. Magisterial Fines (Section 17)				350	-	350	-	-	325
						16870	-	-	18365 - -

1872.
Fallu Khan's Establishment.
From
The President
Municipal Commission
Tinnevelly
To Secretary
to Government of Madras
S.O. No. 736-730 Dt. May
Dated 5th
Received 12th
Recd 15
No. 521.
Endorsement.
To
Proceedings with budget of receipts and disbursements for 1872-73 in the three Municipal Towns in the District of Tinnevelly

4. Fees in schools & training Institutions	200			200	-	-			
5 Endowments & sundry Contributions and Donations –									
(a) Hospitals	1200	-	-	1200					
(b.) Charities	"	"	"						
(c.) Educational	"	"	"						
(d.) Miscellaneous	"	"	"						
6 Contributions from local Funds –									
(a.) For Public works –									
Communications	"	"	"						
School Buildings	"	"	"						
(b.) Educational	"	"	"						
For Training schools									
(c) Miscellaneous –									
Hospitals	500			500	-	-			
7 – Miscellaneous –									
(a.) Rents of Municipal Markets	60								
(b) Rents and Fees in Municipal Slaughter houses	10								
(c) Sale of sweepings (Section 98)	"						100	7	9
(d) Private scavenging	"	"	"						
(e) Sale of Materials & Tools and Plant	30			100			100	7	9
(f) Avenues	"	-	-						
8. Advances recovered –				100	-	-	100	7	9
(a)									
(b)									
Total				19900	-	-	18700	-	-

8th April 1872 C. b. Oothanmiam Pillay

Note to Statement I (Budget Estimate for 1872-73)

1 House Rates are levied at 3 1/8 per cent

2 Tax on Arts &c at the Schedule Rates

3 Tax on vehicles & animals are levied at the Maximum Schedule Rates

4 Carts are registered at half the Maximum Rates

5 Tolls are levied at half the Maximum schedule Rates

6 License fees are at the Rates sanctioned in G. O. No 330 dated 13th March 1868.

8th April 1872

C. b. Oothanmiam Pillay
Vice President

A K Rushle
President

Budget Estimates

Statement No I A. — Endowments entrusted to the Municipal Commissioners under Sections 15 & 16 of the Official year 1872-73

Name of Institution	Amount of funded Capital	Balance	Interest or Produce of Land	Appropriation from Cap. Acct for expenditure	Contributions & donations of all kinds	Sale of Medicines & sundry receipts	Total (Columns 3 - 7)	Current Charges (Estimate Sch. III)	Allotted for Public Works (Statement III A.)	Total Charges	Balance	Remarks
1	2.	3	4	5	6	7	8	9	10	11	12	13
1 Hospitals & Dispensaries	a $1500		b 1200		500		1700	1810		1810	x 110	x Negative balance.
2 Charities												(a) This Fund belongs both to the Tamarind and Palamcotta Dispensaries
3 Educational												(b) a portion of the Interest of the above funded Capital.
4 Miscellaneous												

8th April 1872

C. Boothaviniem Pillay

Vice President

Budget Estimates

Statement V. — Expenditure from the Municipal fund of the Town of Trincomalee for the Official year 1872-73

	1872-73 Detail Minor Heads			1872-73 Totals Major Heads			Probable Expenditure 1871-72
Grant I. — (Public Works) —							
1 New Works —							
(a) Communications	3000	-	-				3500
(b) Educational	1000	-	-				
(c) Sanitary & Miscellaneous	2280			6280	-	/-	1730
2 Repairs —							
(a) Communications	1600						2000
(b) Educational							
(c) Sanitary & Miscellaneous	200			1800		√	100
3 Establishment	720			720	√		451
4 Tools & plant & Contingencies							
5 Contributions to local funds —							
6 Contribution to Batticaloa's bridge							1000
Total Grant I				8800			8781
Grant II. — (Education.)							
1 Training schools —							
(a) Establishment							
(b) Contingencies							
2 Municipal schools. —							
(a) Establishment	930			930	√		
(b) Contingencies							
3 Salary grants	100			100	√		500
4 Results grants	200			200	√		
5 Contribution to local funds for Educational Inspectorate							
6 Miscellaneous							
Total Grant II				1230			500

| | | |

Budget Estimates

Statement H. S.— Detail of Allotments for Expenditure on Public works estimated to Cost Rupees 100 or upwards

Part I New works.

No	Project	Amount of Estimate	Past Expenditure.	Expenditure in 1872-73	Remarks
a	Communications -				
	1 To Complete the North New Road and to extend the west New Road as far as Sharenmadam Road & Construct a bridge on the Pistnapery Surplus Channel	2900 - -		2900 - -	
	2 Petty works & Reserve	100		100	
	Total	3000		3000 - -	
b	Educational -				
	1 To Construct School Buildings in the late Circar bandy Salla	1000		1000	
	2 Petty works & Reserve ...				
	Total	1000		1000 - -	
c	Sanitary & Miscellaneous -				
	1 To Construct 8 flights of steps, 4 in the Veeracolam Tank, 2 in the Vettukeana & 2 in Veeracolam Channels	400		400	
	2 To Construct dust boxes	100		100	
	3 To put Karuvalam Kuttam Tank in order	400		400	
	4 To Construct a portion of the Handicapery drain to bring fresh water into the Town	1000		1000	
	5 To Construct a drain in the Sudalaimadan street	200		200	

| | | |

| | | |

Budget Estimates

Statement III – Municipality of Tinnevelly

Abstract of Deposits Account for the year 1872-73.

	Rs	as	p				
Balance brought forward	3668			Credited to Municipal funds			
Deposits by Appellants				Returned to Appellants	468		
Do by Renters	2000			Do to Renters	2000		
Do by Contractors	250			Do to Contractors	250		
Do as Security by Municipal Servants	800			Do to Municipal Servants	950		
Deposited for the execution of work for which private parties are liable				Work done			
				Returned to parties			
				Paid to Claimants			
Deposits under Sections 55, 76-79, 122, 143, 149 or bye laws.							
				Balance	3050		
Total	6718			Total	6718		

8th April 1872.

A Vincent Rom
Manager

C-Boothumainen Pillay
Vice President

Budget Estimates

Statement H. — Municipality of Tinnenelly

Demand, Collection, and Balance Statement for the year 1872-73

Current

	Demand assessed	Collected	Remitted on Appeal or otherwise	Written off as irrecoverable	Total (Columns 2. 3. 4)	Balance
Rate on houses &c	2000	2000			2000	
Taxes on Arts &c	3300	3300			3300	
Tolls	9100	9100			9100	
Total	14400	14400			14400	

Arrear

	Balances of old demand 1	Arrears of previous year. 2	Total demand 3	Collected 4	Remitted 5	Written off 6	Totals Columns 4. 5 – 6. 7	Balance 8
Rate on houses &c		150	150	150			150	
Taxes on Arts &c		300	300	300			300	
Tolls								
Total		450	450	450			450	

8th April 1872

C. Boothamnicince Pillay
Vice President

List of Municipal Commissioners proposed to be appointed for the town of Tinnevelly for 1872-73.

Chavadi Kuttanaina Pillai Vice President

P. Viraraghavayyar Collectors Shirastadar

Mr Daniel McNair, Sub Engineer

S. V. Chinnatambi Pillai Tahsildar of Tinnevelly

Muttur Subarayadaruvadear

Vellayappa Pillayan

Thanmuga Kumaradasa Mudali

Ambasamudram Virabadra Pillai.

R K Pillai

President.

Statement I. Estimate of Revenues and Receipts of the Municipal Fund of the Town of Palamcottah during the official year 1872-73.

	1872-73. Detail of Minor Wds.	1872-73. Total of Major Wds.	Probable Receipts in 1872-73.
1 Balances brought forward			
(a) Municipal Fund	2000 " "		450 " "
(b) Endowments	500 " "	2500 " "	1000 " "
2. Assignments & allotments by Govt.			
(a) Surplus Pound Fund	" " "	" " "	
(b) Ferry Rents	" " "	" " "	
(c) Fishery	" " "	" " "	
	Arrears / Current		
3 Rates & Taxes &c			
(a) Rate on Houses (Section 40)	3300 " "	3300 " "	3300 " "
(b) Taxes on arts &c (Section 57)	250 " " 1750 " "	2,000 " "	1200 " "
(c) Taxes on Vehicles &c (Section 63)	" " " 1400 " "	1400 " "	1250 " "
(d) Registration of carts (Section 73)	" " " 450 " "	450 " "	400 " "
(e) Tolls (Section 77)	" " " 7096 " "	7096 " "	6500 " "
(f) Fees (Sections 106, 123, 125, 131, 131, 136, bye-laws & Schedule A - - - - - - - - - -	" " " 100 " "	100 " "	100 " "
(g) Magisterial Fines (Section 17)	" " " 350 " "	350.	300 " "
& Fees in Schools & training Institutions	" " " " " "	" " 750 " "	
Carried over		17196 " "	14500 " "

No 1

Enclosure in a letter from the President Municipal Commissioner Tinnevelly to the Chief Secretary to Government Fort St. George dated 23rd April 1872 No 93.

Budget estimate of receipts and expenditure in the Tinnevelly Municipality referred to in the above letter.

In Tamil Rs. 8853.

17600 " "

Statement I. Estimate of Revenues & Receipts of the Municipal Fund &c. (Continued)

	1872-73. Detail of Minor Hds			1872-73. Totals of Major Hds			Probable Receipts in 1871-72		
Brought forward				17196	"	"	14500	"	"
5 Endowments & Sundry Contributions and Donations									
(a) Hospitals. Interest on the invested Funds	3728	"	"						
Appropriation from the invested Funds for expenditure	2000	"	"						
Sale of Medicines	146	"	"						
(b) Choultries	"	"	"						
(c) Educational	"	"	"						
(d) Miscellaneous	"	"	"	620	"	"	3700	"	"
6. Contributions from Local Funds									
(a) For Public Works.	"	"	"	"	"	"			
Communications	"	"	"	"	"	"			
School Buildings	"	"	"						
(b) Educational.	"	"	"						
For training Schools	"	"	"						
(c) Miscellaneous	"	"	"	150					
Hospitals	500	"	"	500	"	"			
7 Miscellaneous.									
(a) Rents of Municipal Markets	560	"	"				550	"	"
(b) Rents & Fees in Municipal Slaughter houses.	140	"	"						
(c) Sale of Sweepings (Section 98)	"	"	"						
(d) Private Scavengins	"	"	"						
(e) Sales of Materials and tools and plant	25	"	"				30	"	
(f) Avenues, loppings of trees &c	275	"	"	900	"	"	220	"	
Carried over				24570 180	"	"	19000	"	"

Statement I. Estimate of Revenues & Receipts of the Municipal Fund &c (Concluded) 67

	1872-73. Detail of Minor Hds			1872-73. Totals for Major Hds			Probable Receipts in 1871-72		
Brought forward				24570	"	"	19000	"	"
8. Advances recovered	"	"	"	"	"	"			
Grand total				24570	"	"	19000	"	"

Note to Statement I.

1. House rates to be levied at 6 per cent.
2. Taxes on arts &c to be levied at the rates of the Act.
3. Taxes on Vehicles to be levied at the maximum rates of Schedule C.
4. Carts to be registered at half the maximum rates.
5. Tolls to be levied at half the maximum rates.
6. License fees to be levied at the rates sanctioned in Government Order No. 330 dated 13th March 1868.

S. R. Sacko
Vice President

A. K. Purkis
President.

Statement I a. Endowments entrusted to the Municipal Commissioners of Palamcottah under Sections 15, 16 for the Official Year 1872-73.

Name of Institution	Amount of Invested Capital	Balance	Increase or decrease of Land	Appropriations from Capital for expenditure	Contributions & Donations of all kinds	Sale of Produce = Fines or Assessments	Total (Columns 3-7)	Current charges Statement G. II & III	Allotted for P.W. Statement II A	Total Charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13.
1. Hospitals & Dispensaries	8,4500	500	3728	2000	1000 (a)	1146	7374	5024	1750	6774	600	(a) This Item Contains the Local Fund Contribution Rs 500 & the Municipal Contribution Rs 500. (b) This charge to be met from the Municipal Fund alone
2. Choultries	"	"	"	"	"	"	"	"	"	"	"	
3. Educational	"	"	"	"	1000 (b)	"	1000	1000	"	1000	"	
4. Miscellaneous	"	"	"	"	"	"	"	"	"	"	"	

S. R. Lache
Vice President

Statement II Estimate of Expenditure from the Municipal Fund of the Town of Palamcottah during the Year 1872-73

	1872-73. Detail (minor Wks)			1872-73. Totals (major Wks)			Probable expenditure in 1871-72.		
Grant I Public Works.									
1 New Works.									
(a) Communications	250	"	"						
(b) Educational	"	"	"						
(C) Sanitary & Miscellaneous	6400	"	"	6650	"	"	1500	"	"
2. Repairs									
(a) Communications	1400	"	"						
(b) Educational	"	"	"						
(C) Sanitary & Miscellaneous	1960	"	"	3 2360	"	"	4000	"	"
3. Establishment	480	"	"	480	"	"	490	"	"
4. Tools and Plant and Contingencies	70	"	"	70	"	"	10		
5. Contributions to Local Funds	"	"	"						
Total Grant I				10 9560	"	"	6000	"	"
Grant II Education									
1. Training Schools.	"	"	"	"	"	"			
2 Municipal Schools.	"	"	"	"	"	"			
3. Salary Grants	516	"	"	516	"	"	350	"	"
4. Results Grants	4884	"	"	4884	"	"	"	"	"
5. Contributions to Local Funds for educational inspectorate	"	"	"	"	"	"			
6. Miscellaneous.	"	"	"	"	"	"			
Total Grant II				1000	"	"	350	"	"

Statement II Estimate of Expenditure from the Municipal Fund &c. (continued)

	1872-73. Detail Minor Wds	1872-73. Totals Major Wds	Probable expenditure in 1871-72
Grant III Sanitation & Medical Services			
1. Hospitals & Dispensaries			
(a) Establishment	2130 " "		
(b) Medicines & Supplies	500 " "		
(c) Diet of Patients	850 " "		
(d) Sundries & Contingencies	344 " "		
(e) Contribution to the Tinnevelly Municipality on account of the Branch Dispensary	1200 " "	5224 " "	4200 "
2. Vaccination			
(a) Establishment	120 " "	120 " "	110
(b) Contingencies	" " "	" " "	
3. Registration of Births & Deaths.			
(a) Establishment	192 " "		
(b) Contingencies	" " "	192 " "	100
4. Conservancy.			
(a) Establishment	1692 " "		
(b) Sanitary Service (Cost of Conservancy Carts &c)	1270 " "		
(c) Cleansing of Tanks, wells & Drains	30 " "		
(d) Contingencies	20 " "	3012 " "	2200 "
Total Grant III		8348 " "	6610 " "

Statement II Estimate of expenditure of the Municipal Fund &c. (concluded)

	1872-73. Detail Minor Wds	1872-73. Totals Major Wds	Probable expenditure in 1871-72
Grant IV Miscellaneous Municipal purposes.			
1. Lighting			
(a) Establishment	360 " "		
(b) Contingencies (oil &c)	740 " "	1100 " "	900 " "
2. Market.			
(a) Establishment	204 " "		
(b) Contingencies	46 " "	250 " "	90 " "
3. Chowltries	" " "		
4. Watering Streets & Planting avenues			
(a) Establishment	780 " "		
(b) Contingencies	70 " "	850 " "	800 " "
5 Fixing a time Gun.			
(a) Establishment	84 " "		
(b) Contingencies	66 " "	150 " "	75 " "
6. Reward for killing Rogs.	25 " "	25 " "	25 " "
Total Grant IV		2375 " "	1890 " "
Grant V Supervision & Management			
1 Office			
(a) Establishment	1146 " "		950 " "
(b) Contingencies (Sadar ward, Printing charges and office Rent)	371 " "	1487 " "	600 " "
2 Miscellaneous			
(a) Auditor's fee.	100 " "	100 " "	100 " "
Total Grant V		1587 " "	1650 " "
Total expenditure		23870 " "	16500 " "
Balances.			
(a) Municipal Fund	1000 " "		2000 " "
(b) Endowments	600 " "	1600 " "	500 " "
Grand total		24470 " "	19000 " "

S. R. Lache
Vice President

Statement II A Detail of allotment for estimated expenditure on Public Works.

Part I - New Works:-

No.	Project.	Amount Estimate.	Rs.	A.	P.	Past Expenditure.	Rs.	A.	P.	Expenditure in 1872-73.	Rs.	A.	P.	Remarks.
(a)	Communications													
1.	Tunnels at junctions of Street.	250	"	"						250	"	"		
	Total									250	"	"		
(b)	Educational	"	"	"		"	"	"		"	"	"		
	Total	"	"	"		"	"	"		"	"	"		
(C)	Sanitary & Miscellaneous													
1	Supply of water to Ramasamy Kovil Tepatolam from the Palicu Channel	1750	"	"		"	"	"		1750	"	"		
2	Do. to Venpu Muedaliar's Tepatolam from Ramasamy Kovil Tepatolam	3000	"	"						3000	"	"		
3	Construction of a Dead House	1650	"	"						1650	"	"		Chargeable to the Lankan Kana Funds
	Total									6400	"	"		
	Grand total									6650	"	"		

Part II Repairs

No.	Project	Grant	Rs.	A.	P.	Remarks
(a)	Communications					
1	Maintenance of the existing Roads & Streets	400	"	"		
	Total	400	"	"		
(b)	Educational	"	"	"		
	Total	"	"	"		
(C)	Sanitary & Miscellaneous.					
1	Repairs of the Mulicolam tank.	500	"	"		
2.	Do of Market Buildings, Duel Boxes & Latrines &c.	360	"	"		
3.	Repairs of the Dispensary Buildings	100	"	"		Chargable to the Lankan Kana Funds
	Total	1960	"	"		
	Grand total	2360	"	"		

S. R. Lache
Vice President

Statement-II B. Detail of Municipal Establishments.

	No.	Salary per mensem			Salaries per annum			Total Major Head
Grant-I. Public Works.								
Mistries	1	12	"	"	144	"	"	
Road Coolies at 5 Rs each.	44	20	"	"	240	"	"	
Do at 2 Rs each.	44	8	"	"	96	"	"	
Total	9	40	"	"	480	"	"	
Grant-II. Education								
1. Training Schools.	"	"	"	"	"	"	"	
Total	"	"	"	"	"	"	"	
2. Municipal Schools.	"	"	"	"	"	"	"	
Total								
Grant III. Sanitation & Medical Services								
1. Dispensary.								
Medical Subordinates								
Hospital Assistant	1	40	"	"	480	"	"	
Clerks (1 in the Pankat Khana & 1 in the Municipal Office)	2	12	"	"	144	"	"	
Servants	12	61	"	"	732	"	"	
Pensioners	26	64	8	"	774	"	"	
Total	41	177	8	"	2130	"	"	
2. Vaccination								
Vaccinators	1	10	"	"	120	"	"	
Total	1	10	"	"	120	"	"	
3. Registration								
Registrars at 8 Rs each.	2	16	"	"	192	"	"	
Total	2	16	"	"	192	"	"	
4. Conservancy.								
Nuisance Inspectors at Rs 20, 15, 8,	3	40	"	"	480	"	"	
Scavengers at 6 Rs each.	10	60	"	"	720	"	"	
Do at 1 Rupee	1	1	"	"	12	"	"	
Toties at 7 Rs each.	44	28	"	"	336	"	"	
Peons at 6 Rs each.	2	12	"	"	144	"	"	
Total	20	141	"	"	1692	"	"	

Statement-II B. Detail of Municipal Establishments

	No.	Salary per mensem			Salaries per Annum			Totals for Year		
Grant IV										
Miscellaneous Municipal Purposes										
1. Lighting										
Macaljies at 6 Rs each.	5	30	"	"	360	"	"			
Total	5	30	"	"	360	"	"			
2. Markets										
Maistries	1	8	"	"	96	"	"			
Servants (1 Sweeper at 5 Rs & 1 Peon at 4 Rs)	2	9	"	"	108	"	"			
Total	3	17	"	"	204	"	"			
3. Watering Streets & planting Avenues.										
Gardeners at 5 Rs each.	13	65	"	"	780	"	"			
Total	13	65	"	"	780	"	"			
4. Firing a time Gun.										
Gunner	1	7	"	"	84	"	"			
Total	1	7	"	"	84	"	"			
Grant V										
Superviesion & Management.										
1 Office										
Clerks & Accountants at Rs 40, 17, 10.	3	67	"	"	804	"	"			
Peons at 7 Rs each	2	14	"	"	168	"	"			
Tax-gatherers at 6 Rs each	2	12	"	"	144	"	"			
Total	7	93	"	"	1116	"	"			

S. R. Locke
Vice President

Statement-III Municipality of Galle

Abstract of Deposits' account for the Year 1872-73.

| | | | | | | | | | |

Estimate

Statement IV. Municipality of Calamestlah.

Demand, Collection & Balance Statement for the Year 1872-73.

Current.

	Demand Assessed	Collected	Remitted on Appeal or otherwise	Written off as Irrecoverable	Total Columns 2, 3, 4.	Balance
	1	2	3	4		
Rates on Houses &c.	3400 " "	3300 " "	100 " "	" " "	3400 " "	" " "
Taxes on Arts &c	2000 " "	1750 " "	175 " "	75 " "	2000 " "	" " "
Tolls	7096 " "	7096 " "	" " "	" " "	7096 " "	" " "
Total	12496 " "	12446 " "	275 " "	75 " "	12496 " "	" " "

S. R. Locke
Vice President

Statement IV

Estimate

Arrears.

	Balance of old Demand	Arrears of previous years	Total Demand	Collected	Remitted	Written off	Total Columns 4 & 5, 6.	Balance
	1	2	3	4	5	6.		
Rate on Houses &c.	"	"	"	"	"	"	"	"
Taxes on Acts &c.	"	250	250	200	50	"	250	"
Tolls	"	"	"	"	"	"	"	"
Total	"	250	250	200	50	"	250	

S. R. Sachs
Vice President

List of Municipal Commissioners proposed to be appointed for the town of Palamcottah for 1872-73.

Mr. S. P. Locke Vice President

Lieut. Colonel W. Broome, 89th Regt. Commandant, 22d

Dr. H. B. Thomas The Zillah Surgeon

Mr. D. McNair, Sub Engineer

Revd Thomas Spratt

Savadi Namasivaya Pillai, Merchant

Mr. R. A. Phillips } Vakils of the Civil & Sessions Court, Tinnevelly

" D. Sitarama }

T. Jesudasan Kaveradar, Merchant

Desamanikam Chellam Aryar, Do

R K Puckle
President

Certificate to be endorsed and charges to be Palamcottah Municipality for 1872-73.

Statement I.

Revenues and Receipts of the Municipal Fund of the town of Tuticorin during the Official Year 1872-73

	1872-73 Detail Minor heads			1872-73 Detail Major heads		
1 Balance brought forward						
(a) Municipal fund.	"	"	"	2500	"	"
(b) Endowments.	"	"	"	"	"	"
2. Assignments and allotments by Govt.						
(a) Surplus Pound fund.	"	"	"	150	"	"
(b) Ferry rents.	"	"	"	"	"	"
(c) Fishery rents.	"	"	"	"	"	"
	Arrears	Current				
3. Rates & Taxes &c						
a Rates on houses &c (Sec. 40)	"	"	"	"	"	
(b) Tax on Arts &c	"	"	3600	"	3600	"
(c) Tax on vehicles &c	"	"	400	"	400	"
(d) Registration of Carts.	"	"	100	"	100	"
(e) Tolls	"	"	10150	"	10150	"
(f) Fees (Secs. 106.120.126.130.131.135)	"	"	200	"	200	"
(g) Magisterial fine	"	"	400	"	400	"
						14850 " "
4. Fees on Schools and Training Institutions				"	"	"
5. Endowments & Sundry Contributions &c				"	"	"
(a) Hospitals.				100	"	"
(b) Choultries				"	"	"
(c) Educational				"	"	"
(d) Miscellaneous.				"	"	"
						100 " "
6. Contributions from Local funds						
(a) Public Works						
Communications				"	"	"
School buildings &c. —				"	"	"
						17600 " "

No 92

Enclosure in a letter from the Presidency Municipal Commissioner Tinnevelly to the Chief Secretary to Government Fort St. George dated 23rd April 1873 No 93.

Budget estimates of receipts and expenditure in the Palamcottah Municipality referred to in the above letter.

In Rupees 85,53.

Statement I Revenues & Receipts of the Municipal Fund of the town of Tuticorin during the Official Year 1872-73

	1872-73 Detail Minor heads	1872-73 Detail Major heads
Brought forward	" " "	17600 " "
(b) Educational.		
For Training Schools &c	" " "	
(c) Miscellaneous		
Hospitals &c.	500 " "	500 " " ✓
7. Miscellaneous		
(a) Rents of Municipal Markets	" " "	
(b) Rents & Fees in Munl. Slaughter house	" " "	
(c) Sale of Sweepings (Sec. 98)	100 " " ✓	
(d) Private Scavenging		
(e) Sale of materials & tools & plants	50 " " ✓	
(f) Revenues	100 " " ✓	250 " " ✓
8. Advances recovered		
(a) Permanent Advance	" " "	
(b) Other Advances	" " "	
(c) Refunds	" " "	
	" " " " " "	
	18350	
		18350 " "

Secretary
for
Vice President

Note

1 It is proposed not to levy the House tax.

2 Tolls are to be levied at half the maximum rates except in the case of laden carts and two wheeled Carriages which are charged 3 annas.

3. Taxes on Arts and professions are to be levied at the Schedule rates.

4. Taxes on vehicles and Animals are to be levied at the Schedule rates.

5. Carts are to be registered at half the maximum rate given in section 75.

6 License fees are to be levied at the following rates.

Section 106 Privies for public accommodation Rs 10. Annually

" 123 Slaughter house Rs 10. annually

" 124 Markets and slaughter houses belonging to the Municipality The rents obtainable in each case

" 125 New markets opened by private persons Rs 5. to 50 per annum according to Circumstances.

" 129. 130 Noxious and offensive trades Rs 5. Annually

" 136 Cart Stands Rs 10. Annually

Certified that Columns 3 to 6 belong to the Municipality of Kensington

Claimed in Cash

38 Embroidery Muslin and Paper Rs 1453

Accepted & Countersigned

A.Z. Arundel
Vice President

Statement IA. Endowments Entrusted to the Municipal Commissioners under Sections 15. & 16 for the Official Year 1872-73.

Name of Institutions	Amount of Endowment Capital	Balance	Interest or Income of Land	Appropriation from Capital for Endowment Purposes	Contributions & Donations all Kinds	Sale of Specimens Sundry Receipts	Total (Col 3—7)	Current Charges (Statement III)	Debts to Public Works (Statement II A)	Total Charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Hospitals & Dispensaries	"	"	"	"	"	"	"	"	"	"	"	
2 Choultries	"	"	"	"	"	"	"	"	"	"	"	
3 Educational	"	"	"	"	"	"	"	"	"	"	"	
4 Miscellaneous—	"	"	"	"	"	"	"	"	"	"	"	

Geo. Pringle
for
Vice President

Statement II. Expenditure from the Municipal Fund of the Town of Tuticorin for the Official Year. 1872-73.

	1872-73 Detail Minorheads		1872-73 Detail Majorheads		
Grant I. Public Works—					
1. New Works.					
(a) Communications	"	"			
(b) Educational	"	"			
(c) Sanitary Miscellaneous Hospital & Dispensary— Fresh water reservoirs & aqueducts	"	"	6000	"	
2 Repairs.					
(a) Communications	2850	"	2850	"	
(b) Educational	"	"			
(c) Sanitary & Miscellaneous	"	"			
3 Establishment	600	"	600	"	
4 Tools & plant & Contingent	200	"	200	"	
5 Contributions to Local funds	"	"	"	"	
Total Grant I.			9650	"	9650 "
Grant II Education.					
1. Training Schools—					
(a) Establishment	"	"	"	"	
(b) Contingencies	"	"	"	"	
2. Municipal Schools—					
(a) Establishment	"	"	"	"	
(b) Contingencies	"	"	"	"	
3. Salary Grants—	"	"	"	"	
4 Results Grants.	500	"	500	"	
5. Contributions to Local funds for Educational Inspectorate	"	"	"	"	
6 Miscellaneous	"	"	"	"	
Total Grant II.			500	"	500 "
					10150 "

Statement II Expenditure from the Municipal Fund of the town of Talicoon for the Official Year 1872-73.

	1872-73 Detail Minor heads		1872-73 Detail Major heads		
Brought forward	"	"	"	"	10150 "
Grant III Sanitation & Medical Services					
1. Hospitals & Dispensaries					
(a) Establishment	1200 "				
(b) Medicines & Supplies	240 "				
(c) Diet of Patients	100 "				
(d) Sundries & Contingencies	260 "		1800 "		
2. Vaccination					
(a) Establishment	180 "				
(b) Contingencies	"		180 "		
3 Registration					
(a) Establishment 1. Registrar	240 "				
(b) Contingencies	"		240 "		
4 Conservancy					
(a) Establishment					
1. Inspector	240 "				
2 Peons	160 "				
(b) Sanitary Service (Cart) (Conservancy Cart)	2400 "				
(c) Cleaning of Tanks, wells & Drains	100 "				
(d) Contingencies	80 "		2980 "		
Total Grant III			5200 "		5200 "
Grant IV. Miscellaneous Municipal purposes					
1. Lighting.					
(a) Establishment	800 "				
(b) Contingencies	200 "		1000 "		
2 Markets.					
(a) Establishment	"				
(b) Contingencies	"				
3 Cholleries. (a) Establishment	"				
(b) Contingencies	"				
(c) Feeding travellers	"				
4. Watering streets & planting Avenues	240 "		240 "		
Total Grant IV.			1240 "		1240 "
					16590 "

Statement II Expenditure from the Municipal Fund of the town of Talicoon for the Official Year 1872-73.

	1872 Detail Minor heads		73 Detail Major heads		
Brought forward	"	"	"	"	16590 "
Grant V. Superintendence & Management					
1. Office					
(a) Establishment	770 "				
(b) Contingencies	150 "		920 "		
2. Miscellaneous -					
(a) Auditors Fee -	100 "				
(b) Office rent -	240 "		340 "		
Total Grant V.			1260 "		1260 "
Advances recoverable.					
(a) Refund -	"		"		
(b) Balance -	"		"		
			"		
Balance.					
(a) Municipal fund	500 "				
(b) Endowments -	"		500 "		
Total -			500 "		500 "
Grand Total					18350 "

Geo. A. Shipp
Vice President

Statement II A. Detail for Allotment for Expenditure on Public works estimated to Cost Rupees 100- or upwards—

Part I New Works-

No	Project.	Amount of Estimate	Past Expenditure	Expenditure in 1873.
(a)	Communications.			
1.	Fresh water reservoir & Aqueducts - - -	6000	"	6000
2	Petty works & reservoirs.	"	"	"
	Total —	6000	"	6000
(b)	Educational -	"	"	"
(c)	Sanitary & Miscellaneous			
1.	Hospital & Dispensary.	2000	"	2000
2	Petty works & reservoirs -	"	"	"
	Total —	2000	"	2000
	Grand Total -	8000	"	8000

Part II Repairs.

No	Project -	Grant
(a)	Communications	
1	Beach road -	500
	North Cotton road -	400
	Greek Cotton road.	600
	South Cotton road -	300
	Petty repairs & reserve	700
	Total —	2500
(b)	Educational -	"
(c)	Miscellaneous Cleaning of Tanks wells & Drains & Conservancy -	180

Geo Phipps
Captain

Statement II B. Detail of Municipal Establishment

Grant I Public Works												
Maistry	1	15	"	"	180	"	"					
Coolies &	3	21	"	"	252	"	"					
Coolies	4	14	"	"	168	"	"					
Total	"	"	"	"	600	"	"	600	"	"		
Grant II Education.												
1. Training Schools	"	"	"	"	"	"	"					
2 Municipal Schools	"	"	"	"	"	"	"					
Total	"	"	"	"	"	"	"					
Grant III Sanitation & Medical Services												
1. Hospitals & Dispensaries												
Apothecary	1	80	"	"	960	"	"					
Compounder	1	10	"	"	120	"	"					
Peon	1	6	"	"	72	"	"					
Sweeper	1	4	"	"	48	"	"					
Total	"	"	"	"	1200	"	"	1200	"	"		
2. Vaccination												
Vaccinators	1	15	"	"	180	"	"					
Peons	"	"	"	"	"	"	"					
Total	"	"	"	"	180	"	"	180	"	"		
3. Registration												
Registrars	1	20	"	"	240	"	"					
Peons	"	"	"	"	"	"	"					
Total	"	"	"	"	240	"	"	240	"	"		
4. Conservancy												
Nuisance Inspector	1	20	"	"	240	"	"					
Peons	2	14	"	"	168	"	"					
Scavengers	8	40	"	"	480	"	"					

Statement II B Detail of Revenue Collections

Arrears

	1 Balance of old demand	2 Arrears of previous Year.	3 Total demand	4 Collected	5 Remitted	6 Written off	Total Columns 4-5-6	Balance
Tax on Arts &c.	"	"	"	"	"	"	"	"
Tolls	"	"	"	"	"	"	"	"

Vice President

Statement IV Municipality of Tuticorin - Demand - Collection and Balance statement for the Year 1872-73

Current

	1 Demand assessed	2 Collected	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	5 Total (Col. 2. 3-4.)	Balance	Remarks.
Sea customs &c - Tolls	3600	3600	"	"	3600	"	
	10150	10150	"	"	10150	"	
	13750	13750	"	"	13750	"	

Guadalupe
For
Vice President

List of Municipal Commissioners proposed to be appointed for the town of Tuticorin for 1872-73.

Mr Arundel Tagg Arundel. Vice President

Captain G. A. Phipps, Master Attendant

Mr E. Barker — Merchant

Mr P. M. Carelais — Do

Pachaperumal Chetty

Sadi Talawan mode.

Vedanarayanaswamy Chetty

Sadayappa Naidu.

Manuel Louis Motha. Merchant

R K Puckle

President

S.O. No. 729 of 30th May 1872. Encl.

No 93

Enclosure in a letter from the President Municipal Commission Tanjore to the Chief Secretary to Government Fort St. George dated 23rd April 1872 No 93

Budget estimate of Receipts & Disbursements in the Tuticorin Municipality referred to in the above letter.

Statement I. Estimate of Revenue & Receipts of the Municipal Fund of the Town of Tuticorin during the Official Year 1872-73.

	1872-73. Extent of Minor Heads.	1872-73. Rates of Major Heads	Probable Receipts in 1871-72
1. Balance brought forward.			
(a) Municipal Fund			500
(b) Endowments			3000
2. Assignments & allotments by Government			
(a) Surplus Pound Fund			
(b) Fishery Rents			
(c) Fishery Rents			
3 Rates & Taxes &c.			
(a) Rate on Houses &c (Section 40)		3300	3300 — 3200
(b) Taxes on Arts &c (Section 57)		1750	1750 — 1800
(c) Taxes on Vehicles &c (Section 63)		1400	1400 — 1300
(d) Registration of Carts &c (Section 73)		450	450 — 450
(e) Tolls _____ (Section 77)		7000	7000 — 7300
(f) Fees (Sections 106-120-125-130-131-136 Bye-laws & Schedule A)		200	200 — 150
(g) Magisterial fines (Section 17)		500	500 — 14600 — 600
4. Fees in Schools & training Institutions			
5. Endowments, Sundry Contributions & Donations.			
a) Hospitals		3670	— 4000
(b) Choultries			
(c) Educational			
(d) Miscellaneous			3670
6. Contributions from Local Funds.			
(a) For Public Works.			
Communications			
School buildings			
(b) Educational.			
For Training Schools			
(c) Miscellaneous.			
Hospitals		500	500

Statement I Estimate of Revenue & Receipts of the Municipal Fund &c (Continued.)

		1872-73 Estimate of Revenue from Municipal Funds	1872-73 Estimate of Receipts from Municipal Funds	Probable Receipts in 1871-72
7	Miscellaneous			
	(a) Rents of Municipal Markets	580		600
	(b) Rents & Fees in Municipal Slaughter Houses	40		
	(c) Sale of Sweepings (Section 98)			
	(d) Private Scavenging			
	(e) Sale of Materials & Tools & Plant	25		
	(f) Rebates, Clippings of Trees &c &c	275		400 "
8	Advances Received			
	Total.	900 " "	23170	19700 "

Note to Statement I.

1. House Rates to be levied at 6 per Cent.
2. Taxes on Arts &c to be levied at the Rates of the Act.
3. Taxes on Vehicles to be levied at the maximum Rates of Schedule C
4. Carts to be Registered at half the maximum Rates.
5. Tolls to be levied at half the maximum Rates.
6. License Fees to be levied at the Rates Sanctioned in Government Order No 330 Dated 13th March 1868.

Statement IA. Statement of Establishments & Salaries to be Maintained from Municipal Funds during 1872-73.

Remarks

1	Establishment employed on Municipal Services	1			(a) This Statement includes the Salaries of Officers & Establishments employed on Conservancy Duties only. The Salaries of Establishments employed on Water Supply & Drainage Works are shown in Statement IB.
2	Municipal Commissioners	1	81500		
3	Municipal Secretary	1	3000		
4	Municipal Engineer	1	3670		
5	Establishments employed on Conservancy Duties	9		(a) 1230	(b) This Establishment is employed on Conservancy Duties only. The Establishment employed on Water Supply & Drainage Works is shown in Statement IB.
				(b) 1000	
6	Municipal Assessor	1			
7	Municipal Collector	1			
8	Municipal Auditor	1			
9	Municipal Solicitor	1			
10	Establishments employed on Collection of Assessment				
11	Municipal Clerks		4900	1200	
12	Municipal Peons		3000		
13	Municipal Sweepers (Section 98)		4700	1000	
14	Municipal Scavengers		2200		
15	Municipal Bullock Carts			1000	
16	Municipal Horses				
	Total		81500	12230	
				1000	

Statement II. Estimate of Expenditure from the Municipal Fund of the Town of Palamcottah during the Year 1872-73.

	1872-73. Estimate Next Year	Total Estimate Next Year	Probable Expenditure in 1871-72
Grant I. Public Works			
1 New Works			
(a) Communications	250		
(b) Educational			
(c) Sanitary & Miscellaneous	3750	4000	600
2 Repairs			
(a) Communications	400		400
(b) Educational			
(c) Sanitary & Miscellaneous	1960	2360	1000
3 Establishment	360	360	360
4 Tools & plant & Contingencies	70	70	40
Total Grant I		6790	6000
Grant II. Education			
1 Training Schools			
2 Municipal Schools			
3 Salary Grants	1000	1000	700
4 Results Grants			
5 Contribution to Local Funds for Educational Inspectorate			
6 Miscellaneous			
Total Grant II		1000	700
Grant III. Sanitation & Medical Services			
1 Hospitals & Dispensaries			
(a) Establishment	1806		1500
(b) Medicines & Supplies	500		50
(c) Diet of Patients	850		700
(d) Sundries & Contingencies	344		250
(e) Contribution to the Tinnevelly Municipality on account of Branch Dispensary	1200	4700	600

Statement II. Estimate of Expenditure from the Municipal Fund &c. (Continued)

	1872-73. Estimate Next Year	Total Estimate Next Year	Probable Expenditure in 1871-72.
2 Vaccination.			
(a) Establishment	120		
(b) Contingencies		120	120
3 Registration of Births & Deaths.			
(a) Establishment	144		
(b) Contingencies		144	144
4 Conservancy.			
(a) Establishment	1680		
(b) Sanitary Service Cost of Conservancy Carts &c	1270		
(c) Cleaning of Tanks, wells, & Drains	30		
(d) Contingencies	20	3000	2200
Total Grant III		7964	5564
Grant IV. Miscellaneous Municipal purposes.			
1 Lighting.			
(a) Establishment	360		
(b) Contingencies (Oil &c)	740	1100	1050
2 Markets.			
(a) Establishment	192		
(b) Contingencies	38	230	200
3 Choultries			
4 Watering Streets & planting Avenues.			
(a) Establishment	780		
(b) Contingencies	70	850	900
5 Firing a time Gun.			
(a) Establishment	84		
(b) Contingencies	66	150	84
6 Reward for killing Dogs	25	25	25
Total Grant IV		2855	2259
Grant V. Superviscion & Management			
1 Office			
(a) Establishment	1092		1100
(b) Contingencies (Stationery Postage Charges Office Rent)	369	1461	450
2 Miscellaneous.			
(a) Auditor's fee	100	100	100
Total Grant V		1561	1550
Total Expenditure		19670	16073
Balances			
(a) Municipal Funds	500		
(b) Endowments	3000	3500	
Grand Total.		23170	

Statement II A Detail of allotment for Estimates Expenditure on Public Works.

Part I New Works.

No.	Project	Amount Part of Estimate	Expenditure on 1872-73	Remarks
(a)	Communications.			
1	Tunnels at junctions of streets	250	250	
	Total		250	
(b)	Educational			
	Total			
(c)	Sanitary & Miscellaneous.			
1	Supply of water to Ramaswamy Kovil Tepakolam from the Cauvery Channel	1750	1750	
2	Do to Vengoo Nadu alias Tepakolam from Ramaswamy Kovil Tepakolam	2000	2000	
	Total		3750	
	Grand Total		4000	

Part II Repairs

No.	Project	Grant	Remarks
(a)	Communications		
1	Maintenance of the Excavation of Roads & Streets	400	
	Total	400	
(b)	Educational		
	Total		
(c)	Sanitary & Miscellaneous		
1	Repair of the Mulikolam Tank	1500	
2	Do of Market Buildings, Guest houses & Latrines &c	260	
3	Repairs of Dispensary Buildings	200	
	Total	1960	
	Grand Total	2360	

Statement II B Detail of Municipal Establishments

No.		Salary for Annum	Salaries per Annum	Total Rs.
Grant I.	Public Works.			
	Maistries	1	10	120
	Road Coolies at 5 Rs each	4	20	240
	Total	5	30	360
Grant II	Education.			
1	Training Schools			
	Total			
2	Municipal Schools			
	Total			
Grant III	Sanitation and Medical Services.			
1	Dispensary.			
	Medical Subordinates (Extra Dresser)	1	25	300
	Clerks	1	7	84
	Servants	11	54	648
	Pensioners	26	64 8	774
	Total	39	150 8	1806
2.	Vaccination.			
	Vaccinator	1	10	120
	Total	1	10	120
3.	Registration			
	Registrars at 6 Rs each	2	12	144
	Total	2	12	144
4.	Conservancy.			
	Nuisance Inspectors at 20. 15. 5 Rs	3	40	480
	Scavengers at 6 Rs each	10	60	720
	Tollers at 7 Rs each	4	28	336
	Drones at 6 Rs each	2	12	144
	Total	19	140	1680

Statement II B Detail of Municipal Establishments
(Concluded)

		No.	Salary per Annum	Salaries per Annum	Total Major Head
Grant IV	Miscellaneous Municipal purposes				
1	Lighting				
	Munshies at 6 Rs Each	5	30	360	
	Total	5	30	360	
2	Markets				
	Superintendents	1	7	84	
	Servants (1 Sweeper at 8 Rs, one Peon at 4 Rs)	2	9	108	
	Total	3	16	192	
3	Watering Streets & Planting Trees	13	65	780	
	Gunner	1	7	84	
	Total	1	7	84	
Grant V	Supervision and Management				
1	Office				
	Clerks & Accountants (at 40. 17. & 10 Rs)	3	67	804	
	Peons at 6 Rs Each	2	12	144	
	Tax Collectors at 6 Rs Each	2	12	144	
	Total	7	91	1092	

Statement III Municipality of Moorshedabad
Abstract of Receipts & Disbursements for the Year 1872-73

Balance brought forward			
Receipts by Assessment			
" " Rent			
" " Contract			
" " Municipal Servants			
" " Miscellaneous			
Grant for Execution of Works			
For which Bonds are Issued			
Receipts under Sections 55. 76. 122. 144. 149 of Act VI. Cur.			
Total			800

Disbursements by Municipality			
Bonds Redeemed			
Interest on Bonds			
Refunded to Assessors			
Rent			
Contract			
Municipal Servants			
Miscellaneous			
Works of Execution			
Refunded to Parties			
Sundry Claimants			
Balance			
Total			800

Estimate

Statement IV. Municipality of Palamcottah

Demand Collection & Balance Statement for the Year 1872-73

Current

	Demand as per last	Collected	Remitted on appeal or otherwise	Written off as irrecoverable	Total Columns 2 3 4	Balance
	1	2	3	4		
Rate on Houses &c	3300	3300			3300	
Taxes on Arts &c	1750	1750			1750	
Tolls	7000	7000			7000	
Total	12050	12050			12050	

Estimate

Statement IV

Arrears

	Balance of old Demand	Arrears of previous Year	Total Demand	Collected	Remitted	Written off	Total Columns 4.5.6	Balance
	1	2	3	4	5	6		
Rate on Houses &c								
Taxes on Arts &c								
Tolls								
Total								

Abstract of Estimated Receipts & Charges of the Saltmarshah Municipality for 1872 73.

	Actuals of 1870 71	Budget	Current Year Eight months Actuals	Current Year Regular	Next Year
1 Opening Balance	1123 14 5	- -	447 11 8		3500
2 Assessments & allotments by Government	2081 - 9				
3 Rates & Taxes	12493 11 8	13863	7910 7 8	13150	14600
4 Fees in Schools & Training Institutions	-	- -	-	-	-
5 Endowments & Sundry Contributions & Donations	-	-	4993 8 1	5100	670
6 Contributions from Local Funds	-	-	-	-	600
7 Miscellaneous	1124 7 2	700	1155 12 9	1550	900
8 Advances Received	-	- -	-	-	-
Total Receipts	15699 27	14563	14064 12 6	19800	19670
Grand Total	16823 1	14563	14572 8 2		23170
Expenditure					
Grant I Public Works	2368 11 7	6435	3523 15 3	7300	6790
Do II Education	-	885 8	224	500	1000
Do III Sanitation & Medical Services	3887 7 11	3495	1792 12 10	4100	7964
Do IV Miscellaneous Municipal purposes	4481 7 9	2226 8	1862 12 5	2800	2855
Do V Supervision & Management	1958 5 10	1521	1193 2 7	1600	1561
Police	3679 4 3				
Debt paid	-				
Total Expenditure	16375 54	14563	8596 11 1	16300	19670
Closing Balance	447 11 8		5975 13 1	3500	3500
Grand Total	16823 1	14563	14572 8 2	19800	23170

J. Wood.
Assistant Collector
for President

Exd A.S

1872

Dispatch

Enclosure in a Letter from the Treasy Inspr's Commissioners to the Chief Secretary to Govt Fort Louis George dated 15th January 1872. No 9.

Revised Budget

Revised Budget Estimates for 1872-73. for the Palmanatta Municipality referred to in the above Letter.

Public Dept 13/1/72

1871

Statement of Revenues and Receipts of the Municipal Fund of the Town of Tuticorin during the Official Year 1872-73.

	1872-73 Estimated Amount	1872-73 Total of Actual Receipts	Probable Receipts in 1871-72
1. Balance brought forward.			
(a) Municipal Fund		570	
(b) Endowments			
2. Assignments & Allotments by Government.			
(a) Surplus Pound Fund		150	
(b) Ferry Rents			
(c) Fishery Rents			
3. Rates on Taxable Property.			
(a) Rate on houses &c (Section 40)	1300	1300	
(b) Tax on Arts &c	3600	3600	
(c) Tax on Wheels &c	400	400	
(d) Registration of Carts &c	100	100	
(e) Tolls	7700	7700	
(f) Fees (Sections 116. 123. 125. 130. 131)	200	200	
(g) Magisterial fines	400	400	13700
4. Fees in Schools & Training Institution			
5. Endowments & Sundry Contribution & Donation.			
(a) Hospitals		100	100
(b) Charities			
(c) Educational			
(d) Miscellaneous			
6. Contributions from Local Funds.			
(a) Public Works.			
Communications			
School buildings &c &c			
(b) Educational			
For training Schools &c			
(c) Miscellaneous.			
Hospitals &c.		600	600

Statement I Revenue & Receipts of the Municipal Fund of the Town of Tuticorin during the Official Year 1872-73

	1872-73. Detail of Items	Total of Heads	Probable Receipts in 1871-72
7 Miscellaneous.			
(a) Rents of Municipal markets			
(b) Rents & Fees in Municipal Slaughter house			
(c) Sale of Sweepings (Lotungu)		100	
(d) Private Scavenging			
(e) Sale of materials & Tools & Plant		50	
(f) Arrears &c &c		100	
8. Advances Received.			
(a) Permanent Advance			
(b) Other Advances			
(c) Refund		250	
Total.		15200	

Notes.

1 The House tax is calculated at 12½ per Cent or 3 pies in the Rupee.

2. Tolls to be levied at half the maximum Rates (except in the case of Cart in Carts which are Chuppa & Annas

3. Taxes on Arts &c are levied at the Schedule Rates.

4. Taxes on Vehicles are levied at the Schedule Rate.

5. Carts are Registered at ½ the Rate given in the Schedule Rate.

6. License Fees are at the Rates Sanctioned in Government Order No 330 Dated 13th March 1868.

Statement IA Government & Municipal Commissions for the Official Year 1872-73.

Under Section 15 & 16 of Act

No.	Name of Institutions	Number of Pupils	Total Expenditure	Total Income	Remarks
1	Anglo Vernacular School	600	1800	2000	3800 — 3200 Rent from the Municipality
2	Normal School				
3	Elementary				
4	Miscellaneous.				

Statement II Expenditure from the Municipal Fund of the Town of Tuticorin for the Official Year 1872-73

	1872-73 Detail of Amount Made	1872-73 Total of Sums Made	Probable Expenditure in 1871-72
Grant I Public Works			
1 New Works			
(a) Communications			
(b) Educational			
(c) Sanitary Miscellaneous			
Hospital & Dispensary			
Fresh Water Reservoir & Aqueducts	4000	4000	
2 Repairs			
(a) Communications	1700	1700	1500
(b) Educational			
(c) Sanitary & Miscellaneous			
3 Establishment	600	600	400
4 Tools & Plant & Contingencies	200	200	100
5 Contributions to Local Funds			
Total Grant I		6,500	2000
Grant II Education			
1 Training Schools			
(a) Establishment			
(b) Contingencies			
2 Municipal Schools			
(a) Establishment			
(b) Contingencies			
3 Salary Grants			
4 Results Grants	500	500	
5 Contribution to Local Funds for Educational Inspectorate			
6 Miscellaneous			
Total Grant II		500	

Statement II Expenditure from the Municipal Fund of the Town of Tuticorin for the Official Year 1872-73

	1872-73 Detail of Amount Made	1872-73 Total of Sums Made	Probable Expenditure in 1871-72
Grant III Sanitation & Medical Services			
1 Hospitals & Dispensaries			
(a) Establishment	1200		600
(b) Medicines & Supplies	240		
(c) Diet of Patients	100		50
(d) Sundries & Contingencies	260	1800	100
2 Vaccination			
(a) Establishment	180		180
(b) Contingencies		180	
3 Registration			
(a) Establishment	240		240
(b) Contingencies		240	
4 Conservancy			
(a) Establishment	400		400
(b) Sanitary Services Cost of Conservancy Carts	2400		2700
(c) Cleaning of Tanks Wells & Drains	100		100
(d) Contingencies	80	2980	50
Total Grant III		5200	4320
Grant IV Miscellaneous Municipal purposes			
1 Lighting			
(a) Establishment	800		
(b) Contingencies	200	1000	400
2 Markets			
(a) Establishment			
(b) Contingencies			
3 Choultries			
(a) Establishment			
(b) Contingencies			
(c) Travellers Bungalow			
4 Watering Streets & planting Avenues	240	240	150
Total Grant IV		1240	550

Statement II Expenditure from the Municipal Funds of the Town of Tuticorin for the Official Year 1872-73.

		1872-73 Detail of Minor Heads	1872-73 Total of Major Heads	Probable Expenditure in 1871-72
Grant V. Superintendence & Management				
1 Office.				
(a) Establishment	770			700
(b) Contingencies	150		920	100
2 Miscellaneous.				
(a) Auditor's fee	100			100
(b) Office Rent	240		340	240
			1260	1140
Advances Recoverable				
(a) Refund				
(b) Balance				
Total				
Balances.				
(a) Municipal Fund	500		500	
(b) Endowment				
			16200	8010

Statement IIA Detail of Allotment for Expenditure in Public Works Estimated to Cost Rs 100 & upwards.

Part I. New Works.

No.	Project	Amount of Last Estimate	Expenditure in 1872-73
(a)	Communications.		
	Fresh water Reservoir & aqueducts	2000	2000
2	Petty works & Reserve	-	-
	Total	2000	2000
(b)	Educational	-	-
(c)	Sanitary & Miscellaneous		
1	Hospital & Dispensary	2000	2000
2	Petty works & Reserve	-	-
	Total	2000	2000
	Grand Total	4000	4000

Part II Repairs.

No.	Project	Grant
(a)	Communication	
1	Beach road	300
	North Cotton Road	200
	Great Cotton Road	500
	South Cotton Road	200
	Petty Repairs & Reserve	500
		1700
(b)	Educational	
(c)	Miscellaneous.	
	Cleaning of tanks wells & Drain & Contingencies	180

Statement II B Detail of Municipal Establishment

		No.	Salary per Annum	Salaries per Annum	Total Major Head
Grant I	Public Works				
	Majority	1	15	180	
	Road Coolies	3	21	252	
	" "	4	14	168	
	Total				
Grant II	Education				
	1 Training Schools				
	2 Municipal Schools				
	Total				
Grant III	Sanitation & Medical Services				
	1 Hospitals & Dispensaries				
	Apothecary	1	80	960	
	Compounder	1	10	120	
	Peon	1	6	72	
	Sweeper	1	4	48	
	Total				1200
	2 Vaccination				
	Vaccinator	1	15	180	
	Peons				
	Total				180
	3 Registration				
	Registrar	1	20	240	
	Peons				
	Total				240
	4 Conservancy				
	Municipal Inspector	1	20	240	
	Peons	2	14	168	
	Sweepers	8	40	480	
	Totties	8	48	576	
	Bandies	6	14 8	1044	
	Total				2508

Statement II B Detail of Municipal Establishment.

		No.	Salary per Annum	Salaries per Annum	Total Major Head
Grant IV	Miscellaneous Municipal purposes.				
	1 Lighting Contract			1000	
	Total				1000
	2 Markets				
	Superintendents				
	Total				
Grant V	Supervision & Management.				
	1 Office.				
	Head Clerk	1	35	420	
	Peons	2	14	168	
	Tax Collector	1	15	180	
	Total				768

Statement III Municipality of Tuticorin

Abstract of Deposits Account for the Year 1872-73.

Balance brought forward	500.	Credited to Municipal Funds	
Deposits by Appellants.		Returned to Appellants	
Do by Renters		Do to Renters	
Do by Contractors	1075.	Do to Contractors	
Do as Security by Municipal Servants		Do to Municipal Servants	
Deposited for the execution of work for which private parties are liable		Work done	
Deposits under Sections 55. 76. 79. 122. 143. 149 or by-Laws		Returned to parties	
		Paid to Municipality	
Total.	1575.	Total	

Statement IV. Municipality of Tuticorin

Demand Collection Balance Statement for the Year 1872-73.

Current.

	Demand assessed	Collected	Remitted on appeal or otherwise	Written off as irrecoverable	Total Columns 2. 3. 4.	Balance
	1	2	3	4	5	
Rate on Houses &c.	1300	1300			1300	
Tax on Arts &c.	3600	3600			3600	
Tolls	7700	7700			7700	
Total	12600	12600			12600	

Abstract Statement to be appended to the Budget Estimate of 1872-73.

	Current Year			
	Actuals of Last Year	Budget	Eight Months Actuals	Ensuing Year
1. Opening balance borrowed	-	-	-	500
2. Assignments & Allotments by Government	-	-	-	150
3. Rates and Taxes	-	12590	9015	13700
4. Fees in Schools & Training Institution	-	-	-	-
5. Endowments & Sundry Contributions & Donations	-	-	-	100
6. Contributions from Local Funds	-	-	-	600
7. Miscellaneous	-	1210	660	250
8. Balances recovered	-	-	-	-
Total Receipts	-	13800	9675	- 14,700
Grand Total	-	13800	9675	- 15200
Expenditure				
Grant I. Public Works	-	4400	1890	- 6500
Do II. Education	-	500	-	- 500
Do III. Sanitation & Medical Services	-	6283	4760	- 6200
Do IV. Miscellaneous Municipal purposes	-	700	300	- 1240
Do V. Superintendence & Management	-	1917	650	- 1260
Debt paid	-	-	-	-
Total Expenditure	-	13800	7600	- 14,700
Closing Balance	-	-	2075	- 500
Grand Total	-	13800	9675	- 15200

Assistant Collector
for President

Rpd A.D

1872 Dep.t

Enclosure in a Letter from the Brad.t Insp.t Commission to the Chief Secretary to Govt. Fort St George dated 16th January 1872. Nos. 9.

Revised Budget Estimates for 1872-73. for the Tuticorin Municipality referred to in the above Letter.

Public Re 137/72

137

Budget Estimates

Statement I Revenues & Receipts of the Municipal Fund of the Town of Tinnevelly during the Official year 1872-73.

		1872-73 Probable Receipts	Actual Receipts 1871-72
1	Balance brought forward		
	(a) Municipal Fund	403	224 8 6
	(b) Endowments		
2	Assignments & allotments by Government		
	(a) Surplus Pound Fund	20	
	(b) Ferry Rents		
	(c) Fishery Rents	10	30 10
		Amar	Current
3	Rates & Taxes &c		
	(a) Rate on houses &c (Section 40)	4000	4000 2588
	(b) Taxes on Arts &c (Section 57)	3400	3400 3000
	(c) Taxes on Vehicles &c (Section 63)	900	900 850
	(d) Registration fees (Section 73)	500	500 440
	(e) Tolls (Section 77)	11000	11000 11000
	(f) Fees (Sections 106. 120. 125. 130. 131. 136 Bye laws & Schedule A.)	170	170 170
	(g) Magisterial fines (Section 17)	300	300 20270 325
4	Fees in Schools & training Institutions		
5	Endowments & Sundry Contributions & Donations		
	(a) Hospitals	1200	1200
	(b) Charities		
	(c) Educational		
	(d) Miscellaneous		

		1872-73 Actual Receipts from Sources	1873-74 Estimated Receipts from Sources	Probable Deficit of Receipts as compared with Estimate	Probable Excess of Receipts as compared with Estimate	Remarks
6.	Contributions from Local Funds					
	(a) For Public Works					
	Communications					
	School Buildings					
	(b) Educational					
	(c) Miscellaneous					
	Hospitals					
7.	Miscellaneous					
	(a) Rents of Municipal Markets	60	60			
	(b) Rents & Fees in Municipal Slaughter houses	10	10			
	(c) Sale of Sweepings (Section 98)					
	(d) Private Scavenging					
	(e) Sale of Materials & Tools & Plant	30	30			
	(f) Avenues		100			
	(g) Proceeds received					
8.	Total	22000				

Note to Statement I.

1. House Rates are levied At 6¼ per Ct
2. Taxes in Art. V^a. at the Schedule Rates
3. Tax on Vehicles & Animals are levied at the Maximum Schedule Rates.
4. Carts are registered at half the Maximum Rates.
5. Tolls are levied at half the Maximum Schedule Rates
6. License fees are at the Rates sanctioned in Government Order No 530 dated 13th March 1868.

Statement I A

Budget Estimate

Statement of Provincial & Municipal Committee

for Sessions 1873 & 74 for the Municipal Year 1872-73

		1872-73 Actual Receipts from Sources	1873-74 Estimated Receipts from Sources	Probable Deficit of Receipts as compared with Estimate	Probable Excess of Receipts as compared with Estimate	Remarks
1.	Assessed Taxes					
2.	Pound Collections					
3.	Markets & Slaughter houses					
4.	Tolls & Ferries					
5.	Conservancy & Sweepings					
6.	Contributions from Local Funds					
	(a) For Public Works					
	Communications					
	School Buildings					
	(b) Educational					
	(c) Miscellaneous					
	Hospitals					
7.	Miscellaneous					
	(a) Rents of Municipal Markets	60	60			
	(b) Rents & Fees in Municipal Slaughter houses	10	10			
	(c) Sale of Sweepings (Section 98)					
	(d) Private Scavenging					
	(e) Sale of Materials & Tools & Plant	30	30			
	(f) Avenues		100			
	(g) Proceeds received					
8.	Total	22000				

Name of Secretary

1 Assessed Taxes & Miscellaneous
2 Pound Fees
3 Markets & Slaughter houses
4 Tolls & Ferries
5 Conservancy & Sweepings
6 Contributions from Local Funds
7 Miscellaneous

Budget Estimates.

Statement II Expenditure from the Municipal Fund of the Town of Timaru for the Official Year 1872-73.

	1872-73 Detail Items	1872-73 Total Heads	Probable Expenditure for 1871-72
Grant I Public Works			
1 New Works			
(a) Communications	3000		3500
(b) Educational			
(c) Sanitary & Miscellaneous	4330	7330	1730
2 Repairs			
(a) Communications	1900		2300
(b) Educational			
(c) Sanitary & Miscellaneous	200	2100	100
3 Establishment	690	690	457
4 Tools & plant & Contingencies			
5 Contribution to Local funds			1800
(b) Contribution to Interchanging bridges			
Total Grant I		9820	8787
Grant II Education			
1 Training Schools			
2 Municipal Schools			
3 Salary Grants	500		500
4 Results Grants	200		
5 Contribution to Local funds for Educational Inspectorate			
6 Miscellaneous		700	
Total Grant II		700	500
Grant III Sanitation & Medical Services			
1 Hospitals & Dispensaries			
(a) Establishment	620		
(b) Medicines & Supplies as per Government list	190		
(c) Diet of Patients	640		
(d) Sundries & Contingencies	150	1600	910

	1872-73 Detail Items	1872-73 Total Heads	Probable Expenditure for 1871-72
2 Vaccination			
(a) Establishment	120	120	110
(b) Contingencies			
3 Registration of births & deaths			
(a) Establishment	180	180	165
(b) Contingencies			
4 Conservancy			
(a) Establishment	1830		
(b) Sanitary Services Cost of Conservancy Carts &c	1760		
(c) Cleaning of Tanks, wells Channels & drains	1000		
(d) Contingencies		4590	3589
Total Grant III		6490	4774
Grant IV Miscellaneous Municipal purposes.			
1 Lighting			
(a) Establishment	384		
(b) Cost of Oil	1200		
(c) Purchase of Lanterns	500		
(d) Contingencies	100	2184	1875
2 Markets			
(a) Establishment			
(b) Contingencies			
3 Cloaltories			
(a) Establishment			
(b) Contingencies			
(c) Feeding travellers			
4 Watering of Streets & planting Avenues including pay of Gardener	620	620	700
Total Grant IV		2804	2575

1872-73.

	Detail Heads	Total Major Heads	Probable Expenditure 1871-72.
Grant V. Superintendence & Management.			
1 Office			
(a) Establishment	1526		1536
(b) Contingencies	100	1626	
2 Miscellaneous			422
(a) Printing Letters &c	160	160	
(b) Honorary cost of the Census	" "	" "	260 " "
Total Grant V.		1786	2018
Advances Recoverable			
Refunds other than of Current taxes			57 11 3
Grand Total Expenditure		21800	18699 11 3
Balances.			
(a) Municipal Fund		400	
(b) Endowments			
Total		22200	18699 11 3

Budget Estimates

Statement II A. Detail of Allotment for Expenditure on Public Works estimated to Cost Rupees 100 & upwards.

Part I. New works.

No	Project	Amount Part Estimate	Expenditure Expenditure in 1872-73	Remarks.
(a)	Communications.			
1	To Travel & Complete the South New Road & Canonal Revetment walls on the Sides thereof	1400		1400
2	To Raise and west the Road in Jaranes Sub-Madras Road & Canonal abridge on Enclosing Surplus Channel	1500		1500
	Petty works & Reserve	100		100
	Total	3000		3000
(b)	Educational			
	Petty works & Reserve			
(c)	Sanitary & Miscellaneous.			
1	To build market Stalls in the Cate &c Car bandy pettah	1000		1000
2	To Construct 11 flights of Steps 4 in the Nainakulam tank, 3 in the Yettakannar, 2 in the Pagan kulam & 2 in Nainakulam Channels	550		550
3	To Construct dust boxes	100		100
4	To put Kerwork on Pallam tank in 1851	1000		1000
5	To Construct a portion of the Kaadapatty Drain to bring fresh water into the Town	1000		1000
6	Do a drain in Sudalaimadan Street	200		200
7	Do 6 Culverts at the junctions of Streets	80		80
	Petty works & Reserve	100		100
	Total	4030		4030
	Grand Total			7030

Part II Repairs.

No.	Project	Grant	Remarks
(a)	Communications		
	1 To Travel Sheets	1800..	
	Jetty Repairs & Reserve	100..	
	Total	1900..	
(b)	Educational		
	Total	....	
(c)	Sanitary & Miscellaneous		
	1 To Repair Kandia pretty Drain	100..	
	Jetty Repairs & Reserve	100..	
	Total	200..	
	Grand Total	2,100..	

Budget Estimates.

Statement II B. Detail of Municipal Establishment.

No.		Salary per Annum	Salaries Total for Major Heads.	
Grant I	Public works			
	Owners Rateable pay	4	32 8 . 390 . .	
	Mistries			
	Road Coolies	5	25 . . 300 . .	
	Total			690 . .
Grant II	Education			
	1 Training Schools			
	Total			
Grant III	Sanitation & Medical Services			
	1 Hospitals & Dispensaries			
	Medical Subordinates (as per Government list)		320	
	Clerks			
	Servants		25 . 300 . .	
	Total			620 . .
	2 Vaccination			
	Vaccinator	1	10 . . 120 . .	
	Peons			
	Total			120 . .
	3 Registration			
	Registrar	1	15 . . 180 . .	
	Peons			
	Total			180 . .

Statement II B Detail of Municipal Loan Liabilities

Budget Estimates.

Statement III Municipality of Tinnevelly

Abstract of Deposits Account for the Year 1872-73.

Balance brought forward			Credited to Municipal Fund		
Deposits by appellants			Returned to Appellants		
Do by Renters			Do to Renters		
Do by Contractors		2000	Do to Contractors		
Do as Security by Municipal Servants		800	Do to Municipal Servants		
Deposited for the Execution of Work for which private parties are liable Deposits under Sections 55. 76. 79. 122. 143. 149 of Bye-Law			Work done Returned to parties Paid to Claimants		
Total		2800	Total		

Budget Estimates

Statement IV — Municipality of Tennerilly.

Demand Collection & Balance Statement for the Year 1872-73.

Current.

	Demand expected	Collected	Remitted on appeal or otherwise	Written off as irrecoverable	Total (Columns 2. 3. 4)	Balance
	1	2	3	4	5	
Rate on houses &c	4000	4000			4000	
Tax on Arts &c	3400	3400			3400	
Tolls	11000	11000			11000	
Total						

Budget Estimates for 1872-73.

Arrears

	Balance of old Demand	Arrears of previous Year	Total Demand	Collected	Remitted	Written off	Total Columns 4. 5. 6	Balance
	1	2	3	4	5	6		
Rate on houses &c								
Tax on Arts &c								
Tolls								
Total								

Abstract of the Budget Estimates of the Tinnevelly Municipality for the year 1872-73.

	Current year												New year		
	Actual of Expired year			Budget			Eight months actuals			Regular					
1 Opening balance borrowed	886	9	10	224	8	3	224	8	3	224	8	3	400	-	-
2 Assignments and allotments by Government	3738	14	-	10	-	-	11	8	-	10	-	-	30	-	-
3 Rates and Taxes	17509	3	6	17785	-	-	7771	7	-	17785	-	-	20270	-	-
Do Do Arrears	57	3	11	580	-	-	640	1	9	580	-	-	-	-	-
4 Fees in Schools & training Institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5 Endowments & Sundry Contributions & donation	-	-	-	-	-	-	-	-	-	-	-	-	1200	-	-
6 Contributions from local funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7 Miscellaneous	624	-	5	100	7	9	331	14	-	100	7	9	100	-	-
8 Advances recovered	278	12	11	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts	22208	2	9	18475	7	9	8754	14	9	-	-	-	21600	-	-
Grand Total	23094	12	7	18700	-	-	8979	7	-	18700	-	-	22000	-	-
Expenditure															
Grant I Public Works	8624	11	8	8781	-	-	3859	13	2	8781	-	-	9820	-	-
Do II Education	-	-	-	500	-	-	151	8	8	500	-	-	700	-	-
Do III Sanitation & Medical Services	1365	7	11	4774	-	-	2537	2	4	4774	-	-	6490	-	-
Do IV Miscellaneous municipal purposes	7107	12	2	2575	-	-	1149	1	3	2575	-	-	2804	-	-
Do V Supervision & Management	2118	9	7	2018	4	9	1057	15	11	2018	4	9	1786	-	-
Debt paid	663	11	-	57	11	3	36	3	5	57	11	3	-	-	-
Total Expenditure	22870	4	4	18700	-	-	8785	12	9	18700	-	-	21600	-	-
Closing balance	224	8	3	-	-	-	193	10	3	-	-	-	400	-	-
Grand Total	23094	12	7	18700	-	-	8979	7	-	18700	-	-	22000	-	-

Assistant Collector
for President.

E&O

1872 Despatch

Enclosure in a letter from the Presidt Municipal Commission to the Chief Secretary to Govt Fort St George dated 16th January 1872 No. 9.

S.O. Nos. 729 & 730 30th May 1872. Fort

Public Dept 15

Read 30th May & Recd 31st

Act. issued subject to

Revised budget Estimates for 1872-73. for the Tinnevelly Municipality referred to in the above letter.

Public No 137/72

Fort
Public Department

15
155

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Magistrate of (Here enter 1871, No.)

Upper Territory,

Under the provisions of Section 38, Act III. of 1871 (the Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Tinnevelly in the Tinnevelly District, to levy during the year beginning 1st ~~May~~ April 1872, and ending ~~30th April~~ 31st March 1873.

A rate on houses, buildings, and lands, according to the annual value thereof.

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

Tolls on carriages, carts, and animals entering the Municipal limits. at the schedule rate,

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

Fees on the registration of carts.

To

The President of the Municipal Commission in

Gazette

Inserted 4th May 1872

Fwd 14
Public Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Magistrate of

(Here enter 187 , No.)

ORDER thereon,

UNDER the provisions of Section 38, Act III. of 1871 (the Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Palamcottah in the Tinnevelly District, to levy during the year beginning 1st ~~May~~ April 1872, and ending ~~30th April~~ 31 March 1873.

A rate on houses, buildings, and lands, according to the annual value thereof.

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

Tolls on carriages, carts, and animals entering the Municipal limits. at Rule 4 Schedule rate,

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

Fees on the registration of carts.

KG

To

The President of the Municipal Commission in

Gazette

Entered 4th May 1872

6 159

Financial Department,

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commissioners, Tinnevelly &c. dated 8th December 1871 No. 54, 16th January 1872 No. 3, & 4th April 1872 No. 9 & 93 respectively.

Order thereon 30th May 1872 No. 729

With these letters, the President of the Municipal Commissioners in the Tinnevelly District submits the Budget Estimates for Tinnevelly, Palam-cottah & Tuticorin for the official year 1872-73. He refers for explanation to his letter dated 8th December 1871 to the Public Works Dept. which has been transferred from that Dept. to Tinnevelly. In the Budget

Budget at first framed it was proposed to levy the house tax at 6¼ per cent, but in the second the rate is reduced to 3⅛ per cent, & the estimated yield of tolls from Rs 11,000 to Rs 9,100. No explanation is given. The decreased estimate under tolls is probably due to lower bids at auction, but the reason for the reduction of the house tax ought to be given. Unless the assessment has been revised since 1869-70, the incidence of the tax must be very light. The whole proceeds of taxation are Rs 16,870 including arrears Rs 450. In Statement IA the whole Capital of the joint Endowment of the Tinnevelly & Palamcottah Dispensaries is entered, but of the interest,

Rs 1200 are assigned to the Tinnevelly dispensary and this sum is included in the whole interest Rs 3730 credited to that at Palamcottah. The President will report the grounds of this distribution & whether the Capital cannot be divided. The Contribution from local funds is set down at Rs 500 whereas Rs 630 are provided in the local funds of the dispensary are adequately provided for & the burden on municipal funds is only Rs 110. The Govt are of opinion that the local fund contribution ought to be reduced to Rs 300, what by the municipal burden would be raised to about the same amount

The matter should be brought to the notice of the local fund boards, and meanwhile the contribution already entered will stand. The receipts amount to Rs 19,900 as shown in the margin.

3 In the allotments for Public Works a grant of Rs 1000 for school buildings and provision of Rs 930, including 3 masters on 20, for municipal schools in which Rs 190 in fees are to be received. It appears from these items that it is intended to establish a school or schools of a class above elementary. Rs 100 are provided for salary & Rs 200 for results grants. The board request that in the annual report full details of the

Balance, Municipal funds		1000
Assignments		30
Rates & taxes		
House	2150	
Trades	3600	
Vehicles	900	
Carts	500	
Tolls	9100	
Fees	270	
Fines	350	16,870
School fees		200
Endowments		1200
Contn from local funds		500
Miscellaneous		100
		19,900

Grant I		
New Works	6280	
Repairs	1800	
Establt	720	8,800
Grant II		
Municipal Schools	930	
Salary grants	100	
Results grants	200	1230
Grant III		
Dispensary	1810	
Vaccination	150	
Regr of births &c	180	
Conservancy	3200	5340
Grant IV		
Lighting	2140	
Other	620	2760
Grant V.		
Office &c	1610	
Miscellaneous	160	1770
		19,900

& educational operations be given. The local fund boards should be addressed as to the contribution to be paid for inspection. The other items of expenditure are unobjectionable.

4 Palamcottah. The estimated receipts of this Municipality Rs 24,470 must be reduced by Rs 40 as the local fund contribution to the dispensary is to be only Rs 460. The estimated yield of taxes is Rs 14700. The share of the dispensary charges borne by Municipal funds should not have been entered as a receipt in statement IA. The Government observe that it is intended to appropriate Rs 2000 from the funded Capital to meet, it is presumed, the cost of a dead house Rs 1650 & of repairs Rs 100, the sums entered in Cl 10. They do not object to such

appropriation be direct that it be limited to the amount actually to pay for these public works. The proper total of receipts of the endowment will then be rupees 6090, & the charges including the payment to the Community dispensary rupees 1200, & to Dingarkhana pensioners rupees 770 viz Rs 6770 leaving a deficit balance of Rs 680 to be made good from Municipal funds. This appears a not unfair division of the burden between local & municipal funds. There are entries in Statement IA on account of Chutrams chargeable to Municipal funds Rs 1000. As there is no Endowment no salary should have been made in that statement, & the Govt further remark that the charge of rupees 1000,

Balances Municipal funds 2000.		
Endowment fund — 500		2500
Rates & taxes.		
House & lands — 3300		
Trades — 2000		
Vehicles &c — 1400		
Carts — 450		
Tolls — 7100		
Fees — 100		
Fines — 350		14700
Endowments &c —		560
Contrs from local funds		460
Miscellaneous —		900
		24,180

does not appear in Statement II. The revised estimate of receipts amounts to Rs 24,180.

5 The Government notice that while Rs 1500 are allotted from Municipal funds for the repair of a tank & Rs 4750 for supply channels to two others, besides Rs 850 for gardeners, only Rs 400 are allowed for the maintenance of roads. This is unsatisfactory to the allotment, for the latter purpose, Rs 1000 from the available balance will now be added by Government. The Commissioners have assigned Rs 1000 for salary & results

grants

grants but have made no provision for a collection for inspection. They should communicate with the local fund board on the subject. The other items of expenditure are of an ordinary kind.

6. The budgets of the Timevelly & Palamcottah municipalities are passed, and the usual publications will be published.

7. Taxation — In the original budget sent up with the President's letter of the 8th December, house tax at 1¼ per cent yielding Rs 1200 was estimated for, & it was proposed to levy tolls then entered at Rs 7700, at half schedule rates except on laden carts which were to pay three annas, or

Grant I.		
New Works	6450	
Repairs	3360	
Establ.	482	
Tools & plant	70	10,560
Grant II.		
Grants on aid		1000
Grant III		
Dispensary	5020	
Vaccination	120	
Regn of births	190	
Conservancy	2020	8350
Grant IV.		
Lighting	1100	
Market	250	
other	1020	2370
Grant V.		
Office exs	1490	
Miscellaneous	100	1590
		23,870
Balance Municipal Fund		310
		24,180

⊗ three-fourths of the maximum. In the revised Budget the total proceeds of taxation are Rs 14,450 (fines excluded). Of this sum Rs 10,150 come from tolls, Rs 3,600 from the tax on trades & Rs 500 from taxes on Vehicles & registration of Carts. The house tax is entirely omitted. The Govt object to so large a portion of the municipal income being derived from tolls. Now

or three-fourths of the maximum. It is admitted that the proposed tolls are levied almost entirely on carts laden with cotton, that is, that they are an disguised transit duty. In the revised budget, the total proceeds of taxation are Rs 14,450 (fines excluded). Of this sum Rs 10,150 come from tolls; Rs 3600 from trades tax; & Rs 500 from taxes on vehicles & registration of Carts. The house tax is entirely omitted.

8 In justification of these proposals the President states in his first letter, that the house tax is a most obnoxious impost to a sea-faring population; that it led last year to the attachment of

the property of no less than 350 families. That the Carts can well afford to pay the extra annas as they carry a valuable commodity while the cost of repairing the roads they cut up is excessive in Saheerie, & that the removal of the house tax will give the greatest satisfaction to the people.

9 The Govt do not find these arguments satisfactory. They do not see why the house tax should be especially irksome to a seafaring population. The number of Sastrams in 1870-71 (the President says nothing as to sales of property) may have been due to ignorance on the part of the people in that, the first year of its existence. The value of the property on which they are levied does not affect the objection to exceptional treatment, and as regards the cost of the road repairs the Govt observe that while Rs 10,650 are levied in the shape of tolls, & taxes on vehicles & Carts, only Rs 2850 (Rs 2850 according to Statement H-A) are assigned for the repair of Communications as regards Satisfaction to the Ryots. The Govt do not doubt that the inhabitants of Saheerie would be glad to obtain from the trade of the Country funds for the prosecution of municipal improvements.

10 Even were it the case that the whole of the tolls were paid by the merchants of the town, the injustice

would remain that the whole of the Municipal revenue (except perhaps a portion of the taxes on vehicles viz Annamalay is all to Rs 400) would be levied on that class of persons, who though numerous must be few in comparison with the whole population. The greater portion of the expenditure (at least Rs 13,740 under grants I - III) benefits the people in general. Beyond the outlay on road repair, none can be said to be of any special benefit to the trading class. With regard to Mr Pickle's remark as to the heaviness of the trades tax, the amount levied Rs 3600 does not appear to me to be large, considering the value of the trade of the place & the number of persons engaged in it. We feel are of opinion that the house tax should be imposed at 5 per cent at least.

11. The returns will be returned for revision the rates of license fees under sections 105-123-129 & 136 are sanctioned; but the proposed rates under sections 125 & 138 must be made more definite. The under supply scheme should be reported on & information furnished whether professional advice has been taken in reference to it.

H.L.

To The President, Municipal Cmte Tinnevelly
" Revenue Dept. "
" P. W. Dept. "
" Board of Revenue "
" President L. F. Circle in Tinnevelly Dt
" Accountant General
" Sanitary Commissr
Inspr General Govt Hospitals Dept
Director of Public Instn

Tinnevelly & Palamcottah Gazetted 14/5

Govt. of {1872} Madras.

17-10-72

To Financial

The Secy. Board Comms. Limerally

Dated May 30
Recd. } 1872, No. 729

Nos. 172. 175.

Reviewing & passing the Budget Estimates for 1872-1873 of the Municipalities and returning those of the Calicoorin Municipality for revision.