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No. 19. Read the following letter from R. K. PUCKLE, Esq., President of the Municipal Commissions in Tinnevelly, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Tinnevelly, 15th July 1873, No. 202:—

I have the honour to forward the annual and the audit Reports on the three Municipalities of this district for the year 1872-73.

2. TINNEVELLY.—The accounts were audited by K. Annasawmy Aiyar, a Pleader of the District Court. The receipts and the expenditure were as follow:—

RECEIPTS.	RS.	A.	P.
Balance brought forward	1,001	1	3
Rates on houses and buildings...	2,440	7	9
Tax on arts, trades, and professions	2,921	5	4
Tolls	9,100	0	0
Tax on vehicles and animals ...	867	4	0
Registration of carts	474	0	0
Fees for miscellaneous licenses...	165	0	0
Magisterial fines	552	5	8
Educational Fees	89	0	0
Hospital endowment...	1,200	0	0
Contribution from Local Funds for hospital	530	0	0
Other receipts	288	11	6
Total ...	19,629	3	6

EXPENDITURE.	RS.	A.	P.
Grant I.—			
New Works	3,109	11	6
Repairs	1,100	8	0
Establishment	668	6	1
Grant II.—			
Education	789	5	0
Grant III.—			
Hospitals and Dispensaries ...	2,130	5	11
Other sanitary services... ...	5,438	1	4
Grant IV.—			
Lighting	1,606	1	1
Other miscellaneous purposes.	814	9	5
Grant V.—			
Establishment and Contingencies	1,406	6	3
Other purposes	458	3	3
Total ...	17,521	9	10

3. The balance to the credit of the Municipality at the end of the year amounted to Rupees 2,107-9-8 which tallied with the amount in the Treasury.

4. The House-tax, at $3\frac{1}{2}$ per cent., yielded Rupees 2,440-7-9, including Rupees 108-11-3 arrears. This slight increase on the estimate arose from the extension of the municipal limits.

5. The License-tax yielded Rupees 2,921-5-4, including Rupees 244-5-4 arrears. This is an increase of Rupees 300 on the previous year's receipts, but considerably less than the estimate which was too high.

6. The Tolls produced Rupees 9,100, the exact amount of the estimate. The increase of Rupees 750 on the receipts of the previous year is partly attributable to the completion of the bridge over the Tambrapurni.

7. Magisterial Fines realized Rupees 552-5-8, or Rupees 200 over the estimate. Of this sum, Rupees 126 were levied as penalty from trade-tax defaulters.

8. Satisfactory progress has been made in the material improvement of the town. Two important lines of communication are approaching completion; a number of lanes in densely-populated parts of the town have been opened out; the three main irrigation channels that flow through the town and two large square tanks were thoroughly cleansed; the lighting of the town is much appreciated, and the number of lamps has been nearly doubled.

9. PALAMCOTTAH.—The accounts were audited by M. Kristnier, the Sub-Division Sheristadar.

10. The receipts and expenditure were as follow :—

RECEIPTS.

	RS.	A.	P.
Balance brought forward ...	4,945	6	10
Rates on houses and buildings...	3,270	7	8
Tax on arts, trades, and professions	983	14	8
Tolls	8,314	6	0
Tax on vehicles and animals ...	1,376	0	0
Registration of carts...	465	0	0
Fees for miscellaneous licenses...	120	4	0
Magisterial fines	372	5	1
Hospitals—			
Interest on funded capital ...	3,761	4	0
Appropriation from funded capital	3,000	0	0
Various	245	4	9
Contribution from Local Funds for hospital	460	0	0
Other receipts	861	12	8
Total ...	28,176	1	8

EXPENDITURE.

	RS.	A.	P.
Grant I.—			
New Works	5,427	6	5
Repairs	3,791	5	1
Establishment, &c.	554	14	7
Grant II.—			
Education	1,083	11	3
Grant III.—			
Hospitals and Dispensaries ...	5,712	11	8
Other sanitary services ...	2,789	1	3
Grant IV.—			
Lighting	1,015	4	7
Other miscellaneous purposes.	1,841	9	11
Grant V.—			
Establishment and Contingencies	2,408	3	9
Refund of other than current tax	4	0	0
Total ...	24,628	4	6

11. The balance to the credit of the Municipality at the end of the year amounted to Rupees 3,547-13-2, which tallied with the amount in the Treasury.

12. Of the current Trade-tax, only Rupees 801 were collected out of a demand of Rupees 2,249. A sum of Rupees 519 was remitted, and a balance remained in arrear of Rupees 929, of which more than one-third has since been collected. The Commissioners were intentionally lax in the collection of this tax on account of the general prejudice against it. It has been struck out of the Budget for 1873-74, and the arrears can now be disposed of without difficulty.

13. Tolls realized for the year under report Rupees 8,054-6-0, being Rupees 1,000 nearly above the estimate, and Rupees 1,600 above the receipts of the previous year. This increase is chiefly due to the re-opening of the bridge over the Tambrapurni.

14. *Expenditure*—New communications cost only Rupees 850, as the town is already well supplied with roads. A masonry channel was built at a cost of Rupees 3,203 to supply the square tank of Ramasawmi Covil from a large irrigation channel. Owing to an error of level, the water in the tank, though never less than about six feet in depth, ebbs and flows according to the level of the water in the channel. A portion of Mulikulam Tank has been shut off by a masonry wall. The reservoir thus formed has been deepened, and by the addition of two substantial bathing-ghauts a great improvement has been effected, which is specially serviceable during the dry months. Progress continues to be made in lighting the town, and the arrangements for conservancy are successful.

15. TUTICORIN.—The accounts were audited by M. Raghaviengar, the Deputy Collector in charge of salt.

16. The receipts and the expenditure were as follow :—

RECEIPTS.

	RS.	A.	P.
Balance brought forward	3,664	15	2
Rates on houses and buildings ...	2,753	1	3
Tax on arts, trades, and professions	2,810	0	0
Tolls	7,652	8	3
Tax on vehicles and animals ...	319	0	0
Registration of carts	78	0	0
Fees for miscellaneous licenses...	151	0	0
Magisterial fines	257	2	0
Hospitals	700	0	0
Other receipts	535	14	0
Advances recovered	388	9	4
Total ...	19,310	2	0

EXPENDITURE.

	RS.	A.	P.
Grant I.—			
New Works	2,411	5	7
Repairs	3,631	8	5
Establishment	729	4	4
Grant II.—			
Education	13	0	0
Grant III.—			
Hospitals	1,362	6	2
Other sanitary services ...	3,771	1	8
Grant IV.—			
Lighting	863	15	7
Other miscellaneous purposes	233	6	11
Grant V.—			
Establishment and Contingencies	705	9	0
Other purposes	853	12	0
Refund of other than current taxes	50	0	0
Total ...	14,625	5	8

17. The balance to the credit of the Municipality at the close of the year was Rupees 4,734-12-4, and tallied with the amount in the Bank and in hand.

18. The House-tax yielded Rupees 2,753-1-3, being slightly in excess of the estimate owing to the extension of the municipal limits.

19. The estimate of Rupees 3,600 for Trade-tax was too high. The actual receipts, Rupees 2,810, were slightly in excess of those of the previous year.

20. Tolls realized Rupees 7,652-8-3, or Rupees 1,200 more than the estimate chiefly through sharp competition at the auction sale of the contract. About Rupees 400, however, of the excess arose from the levy of enhanced rates for the first two months in anticipation of the sanction of Government, which was withheld in G.O., dated 30th May 1872, No. 729.

21. *Expenditure.*—The total expenditure on New Works was Rupees 2,411-5-7. The extension of the sea wall cost Rupees 558, and the work will probably be completed in another year. The chief work at present in progress is the construction of a fresh-water reservoir to the west of the town, to be supplied by a channel nearly four miles long, which runs from the last of the chain of tanks under the Strivycuntam Anicut. The channel and the reservoir are nearly completed, and the Commissioners have now to build a masonry aqueduct from the reservoir into the town with dipping wells for the public at convenient spots. The plans were framed in concert with officers of the Public Works Department after much consultation and discussion.

22. The repairs of roads and streets cost Rupees 3,327-14-6. This will always be a heavy item of expenditure in Tuticorin until the railway lessens the cost of

material. One important road recently included in municipal limits had to be almost entirely re-made.

23. The expenditure on Education, Rupees 13, is insignificant, and more should be done for the encouragement of the existing elementary schools.

24. The Commissioners appear to have placed too much reliance on the Head Clerk of the Office, and the inquiries of the Auditor showed that there had been a misappropriation of the municipal funds. On his report the Head Clerk was suspended, and he has since been convicted of criminal breach of trust and sentenced to one year's imprisonment and a fine of Rupees 500.

25. On the whole, the three Municipalities are making satisfactory progress in material improvements, and each year shows a decided change for the better. The people are growing prompt to bring to notice existing defects and to request assistance for their removal.

26. The reports of the Vice-Presidents and Auditors are enclosed together with the required statements.

From A. T. ARUNDEL, Esq., Vice-President of the Municipal Commission, Tinnevelly, to R. K. PUCKLE, Esq., President of the Municipal Commissions in Tinnevelly, dated Tinnevelly, 21st June 1873, No. 21.

I have the honour to forward the annual report of the Tinnevelly Municipality for 1872-73.

2. The required statements have been prepared by the Auditor, and are appended to his report herewith returned.

3. The grand total of receipts amounted to Rupees 19,629-3-6, and of expenditure to Rupees 17,521-9-10. There thus remained at the end of the year a balance in hand of Rupees 2,107-9-8.

4. *Receipts.*—The current House-tax, at 3¼ per cent., brought in Rupees 2,331 odd, and thus exceeded the estimated amount by Rupees 180, chiefly through the extension of the municipal limits. The total number of buildings assessed was 5969, as follows :—

		Rs.	A.	P.
419	Shops realized	448	8	6
38	Government buildings	30	4	0
85	good upstair houses	127	8	0
233	ordinary do.	233	0	0
372	good tiled houses	281	8	0
1,534	ordinary tiled houses	767	0	0
264	good thatched houses	66	0	0
3,024	ordinary do.	378	0	0
	Total ...	2,331	12	6

Two hundred and thirty-four huts, assessed at Rupees 48-10-6, were exempted. The average assessment per building was thus 6 Annas and 4 Pies nearly. The whole amount was collected within the year, and no arrears remain.

5. There were twenty-nine appeals, of which six were rejected, while a total reduction of Rupees 7-6-6 was made after hearing the remaining twenty-three appeals. Three hundred and twenty-four demands and 147 warrants were issued, but no distress or sale of property was necessary. The collection of the tax was much facilitated by requirring the taxpayers to pay in their taxes at the office as provided in the Act, instead of sending collectors to their houses as had previously been customary.

Proceedings of the Madras Government, Financial Department,
10th September 1873.

6. The House-tax arrears of 1871-72 amounted to Rupees 149-15-3. Of this, Rupees 108-11-3 were collected, and the remainder written off as irrecoverable.

7. *Trade-tax.*—This realized a net sum of Rupees 2,677. The demand after revision and appeal amounted to Rupees 2,892, of which Rupees 215 had to be struck off as irrecoverable. The whole available amount was collected and no arrears remain. On taking charge of the office at the end of the first half of the official year, I found that neither house-tax nor trade-tax had been collected, and it thus became necessary to collect both instalments of the trade-tax during the second half-year.

8. There were 156 appeals against the trade-tax, of which eighty-six were rejected, and Rupees 205 were remitted after hearing the remaining seventy appeals.

9. The total number of persons paying assessment under the trade-tax was 1220, of whom 847 paid the tax (Rupees 2,310) into the Municipal Office. In the case of the remaining 347 persons, assessed at Rupees 497, the collection of the tax was made over to the Magistrate under Section 62. One hundred and twenty-five of these cases representing Rupees 215 were dismissed owing to absence of the defaulters and similar reasons. From the remaining 222 persons Rupees 367 were collected as assessment, and Rupees 126-2-0 as penalty for non-payment.

10. The taxpayers were classified thus :—

4	in Class	II.	paying	Rupees	200	at Rupees	50
5	,,	III.	,,	,,	125	at ,,	25
57	,,	IV.	,,	,,	684	at ,,	12
31	,,	V.	,,	,,	186	at ,,	6
179	,,	VI.	,,	,,	537	at ,,	3
1	,,	VII.	,,	,,	2	at ,,	2
934	,,	VIII.	,,	,,	943	at ,,	1

As proceedings before the Magistrate are the only resource if the trade-tax notice from the Commissioners is not attended to, the number of prosecutions was considerable, particularly as this is the first year that the provisions of the Act were firmly adhered to. The number, however, is almost the same as the number of house-tax demands which form the corresponding process as regards the house-tax.

11. *Arrears.*—The arrears of 1871-72 amounted to Rupees 332-5-4, of which Rupees 244-5-4, were collected, and Rupees 88 written off as irrecoverable.

12. *Taxes on Vehicles and Animals* realized Rupees 867-4-0, or Rupees 174 more than in the previous year. Rupees 374 were collected in the first half-year, and Rupees 493-4-0 in the second. The vehicles and animals registered were as follow :—

	First half-year.	Second half-year.
Four-wheeled carriages	2	2
Two-wheeled carriages	57	79
Bullocks	439	547
Horses	3	3
Ponies	2	...
Dogs	8	27

13. *Registration of Carts.*—In the first half-year 208, and in the second half-year 266 carts were registered, yielding a total of Rupees 474, or Rupees 99 more than in the previous year.

14. The *Tolls* were let out on contract for the whole year, and the total receipts were Rupees 9,100. No irregularities by the Contractor or his servants were brought to notice.

15. *Magisterial Fines* realized Rupees 552-5-8, of which Rupees 126-2-0, as explained in paragraph 9, were collected as penalties for non-payment of trade-tax. The Auditor's suggestion in paragraph 10 of his report regarding a register of fines might be adopted, but the information called for in G.O., No. 627, dated 4th May 1872, was required for 1871-72 only.

16. The remaining receipts call for no special remark.

17. With reference to paragraph 13 of the Auditor's report quoting paragraph 10 of G.O., No. 1389, dated 10th October 1872, I beg leave to draw attention to letter, No. 7983, dated 27th March 1871, from the Accountant-General to all Collectors, in accordance with which municipal accounts must tally monthly with the treasury accounts, and any deviation be explained.

18. EXPENDITURE.—*Grant I., Public Works.*—New Works, Communications, cost Rupees 2,557. Considerable progress has been made with the two main projects under this head. The first is a road along the southern bank of Nainakolam Tank between it and the town. The bank has been raised, revetted, widened, and a piece of low swampy ground is being reclaimed. The project will probably be completed in the course of two years. The second work is the construction of a broad straight road on the west of the town to join the Courtallam with the Shermadevi Road, diverting the traffic from its present circuitous course.

19. Sanitary and miscellaneous works cost Rupees 552-11-6. Under this head Rupees 257-2-0 were expended on the construction of a masonry channel to supply the town with water from the Kandiaperi Channel.

20. *Repairs.*—The expenditure on repairs amounted to Rupees 1,100-8-0, and was chiefly devoted to the up-keep of the streets.

21. *Grant II., Education.*—It was at first intended to erect a building for a Municipal School and Rupees 1,000 were entered in the budget for this object. This project has since been set aside, as a suitable building has been leased for three years at a rent of Rupees 7 per month. The school was established in September 1872, and three masters on salaries of Rupees 20, Rupees 15, and Rupees 15, respectively, were then engaged. There are four classes in the school, and the subjects there taught are arranged with reference to the rules of the Director of Public Instruction. The average daily attendance of the boys is between thirty and forty.

22. Salary grants are also given to Mission Schools within the town. One of these, a boys' school, drew Rupees 210-5-4, while three girls' schools drew only Rupees 68-8-0. The Commissioners have determined to introduce the system of payments by results from the beginning of the year 1873-74.

23. A rateable contribution to the Local Funds for School Inspectors amounted to Rupees 5,680 out of a total cost of Rupees 736-13-5.

24. *Grant III., Sanitation and Medical Services.*—The increase in the cost of establishment, from Rupees 760 to Rupees 1,036, is due to the entertainment of a first-class Dresser at Rupees 60 instead of a second-class Dresser at Rupees 40.

25. The registration of births and deaths is under a Registrar at Rupees 15 a-month, who is assisted by the Municipal Peons. It will probably be necessary to enforce the penal provisions of the Act regarding registration before satisfactory accuracy can be obtained.

26. The scavengering of the town is let out on contract, and ten carts go round the streets twice a-day for the removal of rubbish of all kinds. Two of these carts are employed in cleansing the public latrines. Of these, there are at present only six, and the erection of a few more is advisable.

27. Rupees 2,369 were expended on cleansing of tanks, wells, and drains. Rupees 424 were expended on cleansing out the mud from two large square tanks. The remaining sum was devoted to cleaning, deepening, and widening three of the main irrigation channels passing through the town, viz., Arugankolam, Yettukannar, and Nainakolam. These works are most beneficial and necessary.

28. The lighting of the town is let out on contract. There are 121 lamps which are lit at a monthly charge of Rupees 126. A maistry on Rupees 7 is employed to inspect the lamps and see that they are regularly lit. The repair of lamps cost Rupees 63 during the year.

29. The avenue establishment is employed in watering and guarding the young cocoanut trees more than 1000 of which have been planted, 135 during the year under report.

30. One hundred and fifty name-boards for streets have been painted at a cost of Rupees 243.

31. The Act seems, on the whole, to have been working quietly and successfully during the past year. Fresh improvements are constantly being suggested, and constant applications are made for assistance by the inhabitants of all parts of the town, who are often ready to do something themselves towards the completion of desired works.

32. The statement called for in G.O., No. 822, dated 12th June, is, herewith, appended.

Proceedings of the Madras Government, Financial Department,
10th September 1873.

From K. ANNASAWMY AIYAR, Auditor of the Municipal Accounts of Tinnevelly, to R. K. PUCKLE, Esq., President of the Municipal Commissions in Tinnevelly, dated Palamcottah, 31st May 1873, No. 508.

I have the honour to inform you that, in accordance with your letter, No. 158, dated 15th instant, I have audited the accounts of the Tinnevelly Municipality for the official year ending 31st March 1873.

2. I enclose the statements prepared in the form prescribed in G.O., No. 1648, dated 28th October 1871.

3. I have also compared the receipts of 1872-73 with those of the previous year, and have annexed a statement of the result.

4. The net current receipts (*vide* Statement I.) were Rupees 18,275-1-8; a balance of Rupees 1,001-1-3 was brought forward, and Rupees 353-0-7, being arrears of the previous year, were collected, thus amounting in all to Rupees 19,629-3-6.

5. The total expenditure (*vide* Statement II.) amounted to Rupees 17,521-9-10. The balance on hand, on the 31st March last, was Rupees 2,107-9-8, which, together with the deposit balance Rupees 280 under Statement III. was found on reference to the treasury account to be correct.

6. As the particulars of the receipts and disbursement are set forth under several heads in the statements hereunto annexed, I mention here only those that call for any notice.

7. RECEIPTS—*House-tax.*—The arrears of the previous year amounted to Rupees 149-15-3. Of this, Rupees 108-11-3 were collected and the remainder struck off as irrecoverable. The current demand was Rupees 2,400-8-0 which was reduced after appeal and revision to Rupees 2,344-7-0. The net collections were Rupees 2,331-12-6, the remainder being written off.

8. *Tax on Trades and Professions.*—The arrears of the previous year amounted to Rupees 332-5-4. Of this, Rupees 244-5-4 were collected and the remainder struck off as irrecoverable. The gross demand of this tax for the year under review was Rupees 3,097 which was reduced after appeal and revision to Rupees 2,882. The net collection amounted to Rupees 2,677, the balance being written off. Here I have to observe that the people were called upon by the Commissioners to pay at once the whole amount of their tax in the second half-year. This is contrary to the provisions of Section 58 of the Act (III. of 1871) which requires the tax to be collected in two half-yearly instalments. Besides people have been prosecuted and punished with fines for failure of such payment.

9. *Fees for Cart-stands, &c.*—Rupees 165 were collected, Rupees 110 from eleven cart-stands, and Rupees 55 from eleven wood depôts. The receipts nearly correspond with those of the previous year; and the budget amount is Rupees 270, and seems to have been over-estimated.

10. *Magisterial Fines* amounted to Rupees 552-5-8, being about Rupees 200, in excess of the budget amount. This excess seems to have arisen from the imposition of heavy fines in some instances. There is no Register of fines kept in the office. In order to ascertain the amount of fine imposed and collected under several penal clauses of the Act, as required by the Government Proceedings, No. 627, dated 4th May 1872, I think it necessary that the Sub-Magistrate should submit a monthly statement of such fines.

11. *Fees in Schools* realized Rupees 89. The estimated amount is Rupees 200. This decrease was owing to the foundation of the school only in the middle of the year.

12. *Miscellaneous* realized Rupees 262-14-0, being Rupees 162-14-0 in excess of the budget amount. This was chiefly on account of the collections of fees on demand notices and penalties from toll contractors.

13. The receipts for two or three days at the close of each month are not entered in the cash-book and ledger of the respective dates with the view of making the municipal accounts correspond with those of the Treasury on the last day of the month. Such correspondence is not at all necessary, as observed by the Government in paragraph 10 of their Proceedings, No. 1389, dated 10th October 1872, and it is not advisable to allow such a practice.

14. The receipts for money paid for the Dispensary charges from April to July are mere letters of correspondence and are not duly stamped. No receipt which is not properly stamped is admissible in evidence even with the payment of penalty.—(*Vide* Section 28 of the General Stamp Act.)

15. From the accounts and other vouchers I find that the following works provided for in the estimate, and sanctioned by Government, have not been executed :—

(1.) Municipal School building.
(2.) Dust-boxes.
(3.) Repairs of Karuvalamkotam Tank.
(4.) Construction of drains in Sudalamaden Street.
(5.) Seven out of eight bathing-ghauts.

16. The provisions of the Towns' Improvement Act require that at least two meetings should be held every month ; but I find that there was only one meeting in April, June, July, and November 1872 and February 1873. There were, however, on the whole, twenty-four meetings in the year, six being in March last, and some were held merely for disposing of appeals and putting up tolls to auction.

17. In conclusion, I beg to add that every item of receipts and disbursement is supported by proper vouchers, and the requisite accounts and registers are regularly kept and reflect much credit on the Manager, Vencat Row, and that the working of the Municipality is, on the whole, satisfactory.

From S. R. LOCKE, Esq., Vice-President of the Municipal Commission, Palamcottah, to A. T. ARUNDELL, Esq., President of the Municipal Commissions in Tinnevelly, dated Palamcottah, 28th June 1873, No. 8.

I have the honour to submit the return called for in Proceedings of Government, No. 822, of the 12th instant, and to offer the following remarks on the working of this Municipality during the year 1872-73.

2. The receipts for the year inclusive of the balance of the last year amounted to Rupees 28,176-1-8, and were derived from the usual authorized sources. The disbursements for the same period amounted to Rupees 24,628-4-6, leaving a balance of Rupees 3,547-13-2 to be carried forward to the current year.

3. The following figures exhibit the expenditure under each head of charge as compared with the budget grants :—

Budget grants under—	RS.	Actual expenditure. RS.	A.	P.
I. Public Works.....	10,560	9,773	10	1
II. Education	1,000	1,083	11	3
III. Sanitation and Medical Services ...	8,350	8,501	12	11
IV. Miscellaneous municipal purposes ...	2,370	2,856	14	6
V. Supervision and Management	1,590	2,408	3	9
Total ...	23,870	24,628	4	6

4. The two important works constructed during the year were—

(1.) A tunnel to convey fresh water from the Paliem Channel to the Ramasawmi Covil Teppakolam at a cost of Rupees 3,203.

(2.) Repairs to the Mulikolam Tank, Rupees 2,370.

Of the first of these works, though substantially executed, it is my painful duty to admit that it is defective owing to a mistake in the levels. As you are acquainted with the particulars, I need not enter into them here, but the Commissioners will rectify the defect in the course of the current year. The work, however, serves all practical purposes for which it was constructed, though some of the water does no doubt escape.

Of item No. (2) it seems necessary to enter into some details. The eastern end of the tank was originally deepened by convict labour for the purpose of retaining water for the town's-people when the channel runs dry, but the excavation was to a very small depth and the water often became impure long before it could be exhausted by the people. The Commissioners have now reclaimed this portion of the tank thoroughly by deepening it still more, raising and strengthening the whole bund of the tank and constructing a substantial stonewall across the tank from north to south, 168 feet in length, three feet in thickness and four feet high, and filled with a shutter at the northern end of it to shut out or let in water from the tank as may be required. Under this arrangement there is a never failing supply of fresh water in the reservoir all the year round, and the Commissioners have reason to believe that the work is appreciated by the public. I should also mention that two substantial bathing or landing ghauts rather (for the whole tank is strictly conserved) to facilitate descent of women to the water's edge have been let in at the bends of the bund on the north and east sides.

5. The remaining works and repairs executed by the Commissioners during the year were the following :—

	RS	A.	P.
1. Construction and repair of five roads	1,184	14	0
2. Construction of two bathing-ghauts in the Paliem Channel	401	0	0
3. Do. of three tunnels...	73	0	0
4. Renewal of three public wells	131	8	0
5. Construction of two temporary latrines in the Regimental lines	87	0	0
6. Do. of five sheds for carrying out dry-earth system	175	0	0
7. Enclosing open space of ground east of market with stone pillars and palmyrah fencing ...	133	1	4
8. Miscellaneous improvements	1,454	4	2

6. The lighting of the town was given out, as usual, on contract ; eighty lamps were in use during the year against sixty in the previous year at a cost of Rupees 827-9-8. The Commissioners endeavour each year to increase the number of the lamps which is rendered necessary owing to the scattered nature of the hamlets and villages comprised within the limits of the Municipality. The contract is, on the whole, fairly fulfilled by the Contractors.

7. The Conservancy of the Municipality was under the direct management of the Commissioners for the second half of the year and on contract for the first half. The contract system did not work to the satisfaction of the Commissioners, who, therefore, resumed the management, and a marked improvement has been the result. The latrines are all kept in perfect order and the dry-earth system is in operation in each of them, five sheds having been erected during the year for the purpose. The streets, lanes, and waste places are also carefully looked after.

8. The tax on houses and buildings has been levied in the mode originally adopted in this Municipality. The Commissioners, at a full meeting held on the 14th May of the current year, unanimously resolved that no change was desirable as the people were well satisfied with the existing arrangements. The estimated receipts under this head were Rupees 3,300, and the amount collected was Rupees 3,270. The actual demand, however, was for Rupees 3,535, of which Rupees 3,273 were collected, and Rupees 265 remitted. There were no arrears.

9. The tax on Arts, Trades, &c., was a failure. Owing to the strong feeling against the impost, the collection was made with a leaning towards clemency. This was taken advantage of to a considerable extent, and hence the failure. The estimated receipts were for Rupees 2,000, but the actual demand was for Rupees 2,249, of which Rupees 801 were collected and Rupees 519 remitted, leaving a balance of Rupees 929 still to be collected. Of this sum, Rupees 306 have since been collected, and the remainder will be duly collected or remitted as circumstances may require. The Register Book for this tax was negligently kept up I am sorry to say, but due notice has been taken of the neglect by the Commissioners.

10. *Tolls.*—The estimated receipts were fixed at Rupees 7,100, but the actual collection was Rupees 8,054. The Commissioners resumed the management of this tax during the second half-year for the reasons stated in my letter, No. 137, dated the 12th December 1872, to your address. There are no complaints against it. It is easily collected, and the Commissioners have not observed that it has any deteriorating effect on traffic.

11. I now beg, with the approval of the Commissioners, to offer the following remarks on the principal points in the Auditor's report :—

1*st*. *The mode of collecting the House-tax.*—The Commissioners do not consider any deviation from their mode of collecting it to be at all desirable. They have experienced no real difficulty in collecting the tax, and in extreme cases have not hesitated to enforce the provision of the law ; but at the same time with a due regard to the condition of the people, the majority of whom are in circumstances the reverse of affluent, and hence their omission to put a fee on every demand served on defaulters. The very fact of there being no arrears under this head is suggestive.

2*nd*. *Distraint Fees.*—The Commissioners cannot adopt the Auditor's suggestion to open a separate heading in the Ledger for the revenues collected under this head. In the form prescribed in the Proceedings of Government, No. 1646, dated 28th October 1871, such fees are included under the fees collected for offensive trades, &c. (Sections 106, 123, &c.), and the Commissioners cannot, therefore, alter their form, but a separate book duly initialled by the Vice-President is kept up to show the collections under this head.

3*rd*. *The Dieting Charges of the Dispensary.*—Neither the present Auditor, nor his predecessor, seems to be aware that these charges have, from the foundation of the Lungerkhana, always been under the direct control of the Civil Surgeon, who regularly contracts for the supplies he requires for the Hospitals. The Commissioners see no reason, or necessity, for interfering with such control.

4*th*. *Securities of Toll-gate keepers.*—The omission to take written engagements from the toll collectors is, no doubt, a defect, and will be remedied at once.

5*th*. *Receipts before payments.*—The Commissioners cannot adopt the Auditor's suggestion which is based on unsound principles. As in all other Public Departments, payments will always be withheld by the Commissioners, when the demands against them are not receipted and stamped also where necessary that they should be.

6*th*. *Appropriation of unspent portion of Salaries.*—This irregularity, I find, occurred only twice during the year, and the amount involved was only Rupees 3-6-5.

7*th*. *The inutility of the Tunnel to Ramasawmi Covil Teppakolam.*—The Commissioners are satisfied that the tunnel to the Ramasawmi Covil Teppakolam is not a useless work though it may be defective.

From M. KRISTNIER, Auditor of the Municipal Accounts of Palamcottah, to R. K. PUCKLE, Esq., President of the Municipal Commissions in Tinnevelly, dated Kilasapuram, 4th June 1873.

As requested in your letter, No. 159, dated 15th May 1873, I have the honour to report that I have audited the accounts of the Municipality of Palamcottah for the year 1872-73.

2. I enclose statements of receipts and expenditure of the Municipality in the forms prescribed by Government in their Proceedings, dated 28th October 1871, No. 1646.

Proceedings of the Madras Government, Financial Department,
10th September 1873.

3. The total receipts, including balance of last year and collections of arrears of previous years, amounted to Rupees 28,176-1-8, as below :—

RECEIPTS.

Items.	Budget Estimate of 1872-73.	Actual Receipts, 1872-73.
	RS.	RS. A. P.
1. Opening Balance...	2,500	4,945 6 10
2. Assignments and Allotments by Government—		
Surplus Pound Fund	...	... ...
Miscellaneous	...	... ...
3. Rates and Taxes—		
House-tax	3,300	3,270 7 8
Tax on arts, &c.	2,000	*983 14 8
Tax on vehicles (Section 63)	1,400	1,376 0 0
Registration of carts (Section 73)	450	465 0 0
Tolls...	7,100	8,314 6 0
Fees for offensive trades (Schedule A)	100	120 4 0
Magisterial fines	350	372 5 1
4. Endowments and Sundry Contributions, &c.—		
Hospitals	5,620	7,006 8 9
5. Contribution from Local Fund	460	460 0 0
6. Miscellaneous—		
Market	560	567 14 0
Rent of toll-gates, &c.	40	30 0 0
Other miscellaneous...	300	263 14 4
Total ...	24,180	28,176 1 8

4. The total expenditure amounted to Rupees 24,628-4-6—

EXPENDITURE.

Items.	Budget Estimate, 1872-73.	Actual Expenditure, 1872-73.
	RS.	RS. A. P.
Grant I., Public Works—		
New Works—		
Communications	6,650	850 8 0
Educational		... ...
Sanitary and Miscellaneous		4,576 14 5
Repairs—		
Communications	3,360	1,067 2 7
Educational		... ...
Sanitary and Miscellaneous		2,724 2 6
Establishment	480	531 12 4
Tolls, Plant, and Contingencies	70	23 2 3
Grant II., Educational—		
Salary grants	516	569 0 0
Results' grants	484	463 7 3
Contribution to Local Fund Board for Educational Inspection...	...	51 4 0
Grant III.—		
Hospitals	5,020	5,712 11 8
Vaccination	120	122 12 0
Registration of births and deaths	190	193 4 0
Conservancy—		
Establishment	3,020	976 9 10
Cost of cleansing the town and contingencies.		1,496 7 5
Grant IV., Miscellaneous—		
Lighting	1,100	1,015 4 7
Market	250	201 5 0
Planting avenues, &c.	850	1,339 12 1
Firing a time gun	150	175 8 3
Reward for killing dogs	20	9 12 0
Travellers' Bungalow	...	61 10 4
Miscellaneous	...	53 10 3

* Rupees 182-14-8 collection of arrears.

		RS.	RS.	A.	P.
Grant V.—					
Establishment	}	1,490	1,513	0	0
Contingencies			795	3	9
Miscellaneous					
Refunds		100	100	0	0
		...	4	0	0
Total ...		23,870	24,628	4	6

5. The balance at the close of the year in favour of the Municipality was Rupees 3,547-13-2, which tallies with the amount in the Treasury.

6. *House-tax.*—The receipts under this head amounted to Rupees 3,270-7-8 against Rupees 3,300 estimated in the budget, and Rupees 3,053 of last year's collections; the number of houses assessed being 2293, fifty-eight houses were exempted under Section 38 on account of poverty of the persons occupying them.

7. The collections commenced timely in August but extended up to the very end of the year. The strict adherence to the provisions of the Act will enable the Commissioners to realize the money within three months from the date of commencement, and will obviate any fear of arrears being left uncollected at the close of the year.

8. The tax is now collected by the peons, who, after once showing the bills to the owners, go from door to door several days and even months for the purpose. This practice appears to have already calculated to produce an impression on the people that they are not responsible for the payment of their tax in time, for in no case they appear to have paid their tax without being many times demanded by the peons. If they are themselves made to pay their tax in time in the office the great difficulty attended with delay which is now experienced in finding out the owners of houses who purposely hide themselves and collecting the tax from them will be obviated. There will be no difficulty in introducing this practice now if for sometime the extra fees authorized by the Act for services of demand notices in cases of non-payment of the tax within seven days of the receipt of the bills are charged, and further charged with distraint fees if still in arrears.

9. During the year under reference some 482 demand notices have been served on the owners of houses, who failed to pay their tax in time. But in no case the fees authorized by the Act appear to have been charged notwithstanding it appears obligatory on the Commissioners, under Section 52, to charge a fee not exceeding 1 Rupee for every notice of demand.

10. In forty-two cases warrants were issued for the distraint of moveable property of the defaulters under Section 52. Forty-one of them paid the money before attachment, and one after attachment but before sale. The distraint fees are properly charged in these cases with reference to the table of fees in Schedule A annexed to the Act.

11. The Register Books relating to the House-tax are kept in very good order, and the dates of payment and amount in the Cash-book, Ledger, and in the House-tax Daily Collection Book, all correspond with one another.

12. *Professional tax.*—The receipts under this head amounted to Rupees 983-14-8 including Rupees 182-14-8, being the collections of arrears of previous year, while the estimated amount was Rupees 2,000. This is attributable to the non-collection of the tax in many cases owing, perhaps, to the excitement which it created among the people.

13. Notices of demand have all been served upon all parties liable to pay, except in twenty-seven cases, by the end of August, but no further proceedings under the Act appear to have been taken in cases of defaulting persons until the end of the year. The consequence was a large balance of Rupees 921 left uncollected. There is also Rupees 22-10-8 of previous year's balance left uncollected, the remainder, Rupees 55-1-4, having been written off as irrecoverable.

14. The Register is not kept very satisfactorily. In many cases the dates of services of notices, the dates of appeal, and the amount deposited, appear not to have been entered at the time to which they relate; but quite recently by the acting clerk.

15. Receipts for the payment of the tax have not been given in almost all cases although they were prepared, but evidently not at the time, in counterfoils and kept in the office. The reason

assigned by the clerk for not granting them is that the parties have not appeared for them, and this, of course, has to be looked into.

16. *Tax on Vehicles, &c.*—The receipts under this head were Rupees 1,376, against Rupees 1,400 estimated in the budget, and Rupees 1,220 of last year's collections. The Registers are kept quite completely and as suggested by the Auditor in 1872.

17. *Registration of Carts.*—The collections amounted to Rupees 465 on 232 carts, against Rupees 450 in the budget, and Rupees 410 of last year's collection.

18. *Tolls.*—These were let on contract for Rupees 3,850 during the first half-year and taken up under the direct management of the Commissioners during the second half.

The receipts in the first half-year amounted to Rupees 4,097-14-0, *i.e.*, Rupees 247-14-0 more than the first half-year. Deducting from this, however, the expenses of management, Rupees 445-5-0, there was a decrease of Rupees 197-7-7 as compared with the receipts of the preceding half-year; but a comparison with the corresponding receipts of the previous half-year shows a considerable increase. This is attributable to the opening of the Sulochanum Bridge during the last quarter of the year under reference.

19. The total collections of the year, inclusive of the amount (Rupees 106-8-0) compounded for on account of vehicles, &c., outside the municipal limits, amounted to Rupees 8,314-6-0, against Rupees 7,100 in the budget, and Rupees 6,436-2-0 of the last year's collection.

20. Each day's collection in the five toll-gates, where the receipts were large, were duly remitted the next day to the Municipal Office, and the collections of the other four gates remitted once a-week.

21. *Fees for offensive Trades, &c.*—Fees amounting to Rupees 105 on three cart-stands, seven wood depôts, three slaughter-houses, and two straw depôts were levied; but no licenses with conditions under Section 131 were issued to any of these. Printed forms embracing conditions under which the licenses were issued may be struck off and used with advantage. The estimated receipts were Rupees 100, and the collections of last year were Rupees 104-12-0.

22. A sum of Rupees 15-4-0, being the amount of distraint fees collected under Section 55 on warrants issued for distraint and sale of moveable property of defaulters of house-tax, has also been brought under this head. I think it would be better if a separate heading is given to show such entries in the Ledger.

23. *Magisterial Fines.*—The receipts amounted to Rupees 372-5-1, against Rupees 439-11-0 of last year. The sections under which convictions ensued have not been marked in all cases in the Register of Fines kept in the Municipal Office as suggested by the late Auditor.

24. *Hospitals.*—The receipts amounted to Rupees 7,006-8-9, against Rupees 5,630 in the budget, and comprise the following items :—

	RS.	A.	P.
Interest of the funded capital	3,761	4	0
Appropriation from do.	3,000	0	0
Sale of medicines	78	8	5
Sale proceeds of ground originally bought for the construction of a dead-house	152	0	0
Sundries	14	12	4
Total ...	7,006	8	9

25. Miscellaneous—*Market.*—The collections comprising fixed rent Rupees 78-2-4, and daily ticket collections Rupees 489-11-10, amounted to Rupees 567-14-4, against Rupees 560 in the budget, and Rupees 576-3-2 of last year's collections. This market is very poorly attended except once in a-week, and most of the stalls are vacant.

26. The other miscellaneous items call for no remark.

27. EXPENDITURE.—The following are the New Works and Repairs executed by the Municipality during the year under report:—

New Works.—Communications.

		RS.	A.	P.
1.	Construction of crossroad from Perumalkovil to Lungerkhana	44	8	0
2.	Construction of a new road along the bank of Palieyam Channel	175	0	0

Repairs.

3.	Repair of road by the side of Mr. Stuart's house	179	0	0
4.	Do. of Trichendore Road	413	6	0

New Works.—Sanitary and Miscellaneous.

5.	Construction of a tunnel from Palieyam Channel to Ramasami Covil Teppakulam	3,203	0	0
6.	Construction of two latrines at Cantonment	87	0	0
7.	Construction of five sheds near the latrines	175	0	0
8.	Construction of a bathing-ghaut near the Police lines ...	273	0	0
9.	Do. do. in Palieyam Channel ...	128	0	0
10.	Do. of a parapet wall to the wells near Pichenarain Street and near Jail Hospital	74	0	0
11.	Do. of a tunnel in Rajoo's Street	19	0	0
12.	Do. do. in Tailors' do.	20	0	0
13.	Do. do. near the Police Station	40	0	0

Repairs.

14.	Repair of Mulikulam Tank and constructing a bathing-ghaut.	2,370	0	0
15.	Repair to toll-gates	30	1	6
16.	Construction of a parapet wall and drain to a well near Ramasami Covil Teppakulam	54	0	0
17.	Opening the Tunnel to do. do.	78	1	9
18.	Clearing do. do.	70	0	0
19.	Constructing a drain, tunnel, and picottah in the dispensary.	57	0	0
20.	Repair of South Mada Street	373	0	0
21.	Do. and white-washing Lungerkhana	62	15	3
22.	Do. do. do. markets	48	0	0
23.	Cost of filling up pits on the channel bank at Murukunkurichi	11	0	0

28. Item No. 5 was let on contract to two parties, each taking half the extent of work. They both committed errors and raised the level by degrees. A sum of Rupees 275 have been deducted from the payment to them as a penalty for their fault. The people seem to be under the impression that this work is altogether a failure. The level of the tunnel appears to be higher than the level of the channel. No completion certificate for this large work obtained.

29. Item No. 17 is for repairing and opening the old tunnel of the above Teppakulam. Rupees 78 were spent out of an estimate of Rupees 105, and the work abandoned afterwards. No muchilka was taken from the Contractor for this work as required by the Act.

30. There was another estimate for clearing the same Teppakulum for Rupees 70, Item No. 18. Out of this, Rupees 29-4-0 were spent according to the estimate, and the rest on works not estimated for. No muchilka was taken from the Contractor, and no proceedings appear in the resolutions passed by the Commissioners at meetings for the transfer of this work.

31. *Item No.* 7.—No completion certificate obtained.

32. *Item No.* 19.—No muchilka was obtained from the Contractor.

33. *Item No.* 21.—This work appears to have been very badly done. Brick-in-chunam lines over the tiles already gave way, and there is leakage in every side. Repairs seem to have done greater injury to the building.

34. *Item No.* 22.—This work does not seem to have been done well.

35. The other works appear to have been fairly done, but I cannot venture to give any detailed information about them.

36. *Hospitals.*—The expenditure amounted to Rupees 5,712-11-8 laid out as under:—

		RS.	A.	P.
1.	Pay of hospital establishment	1,308	0	0
2.	,, of pensioners	735	12	5
3.	Price of medicines	906	15	10
4.	Diet of patients	962	8	6
5.	Boarding and clothing three orphans	108	0	0
6.	Water-pandal	39	12	2
7.	Contingencies	435	10	9
8.	Contribution to Tinnevelly Branch Dispensary	1,200	0	0
9.	Relief to indigent travellers	16	0	0

Item No. 6 appears to be properly chargeable to Municipal Fund proper.

The dieting expenditure in the dispensary, which amounts to about 1,000 Rupees in a-year, is supported by the bills from the Doctor. The late Auditor's suggestion as to introducing a contract system for supply of articles, and supporting the expenditure by the Contractor's bill, appear not to have been adopted.

37. *Conservancy.*—The expenditure under this head was Rupees 2,473-1-3, against Rupees 2,017-5-10 in last year. The streets and lanes are kept in a beautifully clean state, and there is a decided improvement to what I saw in 1869, while I was Sub-Magistrate of Palamcottah. The streets and latrines are cleared daily and the rubbish removed by fifteen scavengers with the aid of eight bandies.

38. *Avenues.*—There are twenty gardeners employed to look after nine gardens containing upwards of 1500 trees and about 3000 avenue trees planted on the road sides. They are all very well coming up and presents a beautiful scenery. The cost of the establishment was Rupees 1,023-9-0 against Rupees 712-3-0. The increase is partly owing to three gardens which belonged to Government having been taken up by the Municipality during the year.

39. *General Remarks.*—The Cash and Ledger Books and all the registers with the above exceptions are kept correctly and neatly; the initials of the Vice-President have not been obtained in the Receipt and Expenditure Ledger Books for daily entries and for totals of the months for six or eight months in the year.

40. Proper vouchers for all receipts and expenditures are forthcoming except in a few cases, but they are not numbered, and those numbers entered in the day-books to facilitate ready reference. This has been done for the current year.

41. There has been some miscalculation in the amount that was given to the Contractor for Trichendore Road by which he lost some 12 Annas.

42. Rupees 4 have been paid to the Inspector for removing the gun to the band-stand, but no receipt obtained.

43. Rupees 2-4-0, being the value of ten tickets, have been passed for payment in the meeting held on the 30th April, but there are two receipts already obtained, dated 20th and 29th of April respectively, for the same amount due to the same individual. The former is initialled by the Vice-President, and the latter not.

44. A sum of Rupees 27, being the cost of boarding and clothing three orphans at Panavalie, has been drawn twice for the months of January, February, and March, once by the Rev. Lash on the 20th May 1872, and again by the Doctor on the 18th June 1872; but this mistake appears to have been rectified by omitting to draw the amount due for the next quarter.

45. Rupees 3-4-6, being the amount of reward for killing dogs, have been paid to the Inspector, but no receipts obtained from the dog-killers, as is done in other cases.

46. In certain muchilkas for execution of work the amount of the estimates or contract is not stated.

47. A cheque for Rupees 13-12-10, No. 198, has been drawn on the 6th May and properly shown in the debit side of the day-book. But Cheques, Nos. 196 and 197, drawn on the same date, have been brought to account on the 14th May.

48. In duplicate Cheque, No. 254, kept in the office, the amount is not entered and no signature of the Vice-President obtained as also in Cheque No. 294, for Rupees 494-6-6.

49. Rupees 47 were paid to the Treasury officer on account of the pay of the Dresser and Peon of the Dispensary, but no receipt obtained.

50. Vouchers for expenditure incurred by the Sub-Magistrate are not forthcoming for the month of March 1873.

51. Rupees 1,800, being the amount of interest on Hospital Funds, have been credited to the municipal accounts. No correspondence appears on the record as to the notice of payment. This is owing to the Treasury Officer being also Vice-President. But it would be better if there is a correspondence on the subject as there is in another similar case.

52. Each toll-gate keeper has deposited 20 Rupees as security for daily paying in the collections of the toll-gate; but no security bond or written engagement has been taken from any of them.

53. In many cases receipts have been obtained before payments were made or even authorized. This practice is not safe, and can be put a stop to except in cases where the public officers, or a Firm or Company, are parties.

54. The practice of appropriating the unspent portion of the salary of establishment for other expenditure should be discontinued. It ought to be properly refunded to the Treasury.

55. A few mistakes found in the course of my audit in ledger books were amended.

56. In some cases sale proceeds of materials have been brought under avenues. They should be credited to proper heads in the ledger.

57. The office copy of the budget has not been corrected with reference to the Proceedings of Government, dated 30th May 1872, Financial Department.

From the Vice-President of the Municipal Commission, Tuticorin, to the President of the Municipal Commissions in Tinnevelly, dated Tuticorin, 12th June 1873, No. 13.

I have the honour to submit the annual report on the Tuticorin Municipality for the official year ending 31st March 1873.

2. The statements required by G.O., No. 1696, dated 28th October 1871, are herewith appended.

3. The taxes have generally been collected without any extraordinary trouble, the number of distraint warrants issued being nine, and sixty-eight persons have been prosecuted for non-payment of their trade-tax. Six appeals against assessment on house property, and seventy-eight against the tax on trades and professions were disposed of.

4. Receipts.—*House-tax.*—The Budget Estimate amounted to Rupees 2,600. On this, Rupees 2,755-10-3 was collected; the amount refunded on appeal was Rupees 2-9-0, and Rupees 36-9-0 has been struck off as irrecoverable; the number of houses assessed was Rupees 2,446, including the village of Maloor lately added to the Municipality.

5. *Trade-tax.*—This tax has realized Rupees 3,085-8-0, or Rupees 514-8-0 less than the estimate. Seventy-eight persons appealed, of which twenty-four were confirmed, and thirty-two reduced to lower classes; arrears to the amount of Rupees 6 were collected after the close of the official year.

6. *Tolls* realized by auction Rupees 7,652-8-3.

7. *Tax on Vehicles and Animals* realized Rupees 319, being an increase of Rupees 104 in the previous year.

8. *Registration of Carts*, at Rupees 2 per annum, realized Rupees 78, being an increase of Rupees 22 in the previous year.

9. The amount collected under *Miscellaneous Fees* was Rupees 1,889-9-4.

10. Expenditure.—Rupees 3,385-14-3 have been expended on repairs of roads and other improvements; this item is large, but the state of the Great Cotton Road, which became municipal property when the limits were extended, was such that it had to be nearly entirely relaid.

11. Under New Works, the sea wall may be included on which Rupees 558-7-10 have been expended; it is hoped that this work will be completed during the present year.

12. *Sanitation.*—The latrines in use being of cadjan have been removed when necessary, and the suggestions of the Sanitary Inspector attended to; the cost of the establishment has been Rupees 3,303-7-8, and the work has been satisfactorily performed.

13. *Education.*—On this head Rupees 13 only have been expended, but the Commissioners are endeavouring to bring other schools under inspection; the system adopted is by results.

14. *Dispensary.*—The building liberally granted free of rent by the widow of the late Mr. J. Pereira Moraise and used as a dispensary, and by which a saving of nearly Rupees 400 per annum to the Municipality is gained, has again been given for the same purpose up to March 1875, when it will be vacated, and the Municipal Commissioners hope that they will by that time be in a position to provide a suitable building out of municipal funds. The number of patients who have attended and been treated are—

Europeans and East Indian.	In-door patients	1
	Out-door ,, ...	81
Natives	In-door patients	19
	Out-door ,, ...	2362

The Commissioners have much pleasure in testifying to the care and attention of the Apothecary Mr. D. O. Leary, in whom they have every confidence.

15. *Vaccination.*—Eight hundred and thirty-seven children have undergone this operation, of which 659 were successful; the Commissioners have granted 1 Anna per child as an inducement; including this and the salary of the vaccinator, the cost per head is Rupee 0-5-1; they regret that there seems to be room for much improvement, and propose to institute a system of payment by actual results.

16. *Lighting.*—This is satisfactorily carried out; a number of new lamps have been placed in certain streets, while the actual cost of each has been reduced from Rupees 1-8-0 to Rupees 1-3-0 per month.

17. The President having discovered that an old chuttrum built by a native had been buried for many years under a sandhill at Maloor, requested the Commissioners to devote a sum of money for the purpose of having it cleared and renovated. With his wishes the Commissioners complied, and granted Rupees 200; the renovation has now been completed, and the chuttrum is used by travellers.

18. It is a matter of great regret to the Commissioners that they have to allude to the misappropriation of municipal funds (referred to in the Auditor's report) by the late Head Clerk. This individual has been suspended and his case is now under magisterial inquiry. The Commissioners trust, by giving more attention to office details and prohibiting the signing of receipts, &c., except by the Vice-President or Commissioners, to prevent a recurrence of a similar loss in future.

19. Though the amount actually spent on new works is small, a very great improvement is noticeable in the town; the entire energy of the Commissioners is now devoted to the fresh-water project, which will, it is hoped, be of great benefit and comfort to their fellow-townsmen. In a small place like Tuticorin, where so much has to be done with a limited amount of funds, great difficulty is experienced in deciding what shall be undertaken first. It is expected that the railway when finished will provide them with means for bringing in road-making materials which are much required and very expensive.

30. The salt-swamp at the back of the town will partly be taken up by the Railway Company, and means are being adopted to raise the level of the southern part as quickly as possible, when it will be granted for the building of bazaars, &c.; the town is rapidly extending to the westward, and with a daily increasing population there is great inducement to make this ground useful.

From M. RAGAVIENGAR, Acting Deputy Collector of Tinnevelly, to R. K. PUCKLE, Esq., President of the Municipal Commissions in Tinnevelly, dated Tuticorin, 10th June 1873, Nos. 127—556.

With reference to your letter of the 15th ultimo, No. 160, I beg respectfully to submit my report on the result of my audit of the accounts of Tuticorin Municipality for the official year ending 31st March 1873.

2. In the first view I thought that all the accounts would be kept regularly and systematically, and that I could make my report as brief as possible ; but the way in which the registers and accounts are kept up render the task of audit difficult, and the tricks played by the Municipal Head Clerk, Ghanamoottoo, in misappropriating the municipal funds, oblige me to submit my report rather long, for which I beg to apologize.

3. The several erasures and corrections in the figures and dates of collections in the Trade-tax Register and the Head Clerk's silence when asked for explanation caused me to suspect him, and so I sent for some receipts and on comparing them with the Trade-tax Register and daily Cash Chitta, the following discrepancies were found :—

STATEMENT.

Number of Notice.	Name.	Date of receipt of money.			Date of entry in the Register.			Amount.			Difference between Columns.		
1	2	3			4			5			6		
		Date.	Month.	Year.	D.	M.	Y.	RS.	A.	P.	Y.	M.	D.
46	Iyemparoomal Chetty ...	28	10	1872	28	3	1873	6	0	0	...	5	0
124	Armoogam Pillai	24	6	,,	31	10	1872	3	0	0	...	4	7
,,	Do.	31	10	,,	17	2	1873	3	0	0	...	3	16
134	Thevanayaga Nadan ...	2	7	,,	2	12	1872	3	0	0	...	5	0
,,	Do.	2	12	,,	18	2	1873	3	0	0	...	2	6
120	Iyemperumal Chetty ...	2	10	,,	15	2	,,	3	0	0	...	4	6
131	Saminada Panikan	9	8	,,	18	2	,,	3	0	0	...	6	27
141	A. Authinarayna Nadan...	31	8	,,	4	3	,,	3	0	0	...	6	4
,,	Do.	26	12	,,	4	3	,,	3	0	0	...	2	9
191	A. Appavoo Aucharry ...	2	5	,,	8	1	,,	1	8	0	...	7	6
418	Moottoosami Pillai	28	8	,,	...	...	...	6	0	0	...	...	...

4. The Head Clerk gave me two lists showing the names of individuals whose taxes, viz., Rupees 442-8-0, have been struck off as irrecoverable ; of these two, one showing the names of those who had been ordered to be prosecuted before the third-class Magistrate for non-payment of their taxes ; who (the Sub-Magistrate) says that he once informed the Vice-President personally that the defaulters of the municipal taxes against whom prosecutions had been ordered were not to be found in the town, and upon this it appears the Head Clerk got the Vice-President's sanction to strike off their taxes as irrecoverable balances. I happened to know that one Kana Yena Kylasam Chetti paid Rupees 12-8-0 through one Sooboo Pillai on the 31st December 1872, *i.e.*, subsequent to the order for prosecution to the Head Clerk, who promised the payee to get him a receipt for the amount after reporting to the municipal authorities about it, but did not do so ; and on examining the accounts I found no entry of that sum, and when the Head Clerk was called on to explain he, admitting the receipt of the amount, pleaded that, notwithstanding his flat refusal to receive the money, the man persuaded him to receive it, saying that the third-class Magistrate had told him to go to him (Head Clerk), and that upon this he was obliged to take and keep it himself as private money, so that it might be repaid when asked for. This plea is inadmissible altogether, inasmuch as he has no business to receive and keep municipal money as his own, and the fact was not brought to the notice of the Vice-President, although he had clearly known, at the time of getting his sanction to strike off certain taxes as irrecoverable balances, that this amount was one among them ; I, therefore, doubt the correctness of the list as there are no means of proper check. As all these together made me to entertain much suspicion, I personally reported the whole fact to the Vice-President and requested him that steps should be taken with no loss of time, and he at once took up the case on his Magisterial file, made the necessary preliminary inquiries, and left the Head Clerk on sufficient bail, remanding the case for a few days, as he had to go on circuit on some emergent business. I beg to observe another thing, viz., that out of the notices issued to trade and professional taxpayers

Proceedings of the Madras Government, Financial Department,
10th September 1873.

during the year thirty-seven were returned as unserved by the peons with the verbal information that the parties could not be found, and of these notices a few are separated from the counterfoils and again pasted with them. The notices do not seem to have been served in the usual manner. These transactions, with other circumstances, reflect much doubt on the Head Clerk and the peons employed in the Municipality. The subjoined statement will show the demand and collections, &c., of the trade-tax for 1872-73 :—

Class.	Number of notices issued.	Demand assessed.			Actual collections.			Amount due on Notices not served.			Amount struck off as irrecoverable balances.			Arrears at the close of the official year.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
English. I. to VII.	41	815	0	0	761	8	0	...	...	...	47	8	0	*6	0	0
Tamil. II. & III.	31	825	0	0	762	8	0	25	0	0	37	8	0	...	...	...
IV.	47	564	0	0	402	0	0	120	0	0	42	0	0	...	...	...
V.	107	642	0	0	555	0	0	60	0	0	27	0	0	...	...	...
VI.	182	546	0	0	490	8	0	27	0	0	28	8	0	...	...	...
VII.	55	110	0	0	86	0	0	10	0	0	14	0	0	...	...	...
VIII.	32	32	0	0	28	0	0	2	0	0	2	0	0	...	...	...
Total...	495	3,534	0	0	3,085	8	0	244	0	0	198	8	0	6	0	0

5. Out of the collection of trade-tax of Rupees 3,085-8-0, Rupees 275-8-0 were refunded to parties on appeal.

6. I am sorry to say that there are also many erasures and corrections in the House-tax Register, and that the collections were not credited in the accounts on the dates in which they were actually received.

7. During the year under report 2446 houses have been taxed, leaving 235 houses, as the annual rent of which was within 6 Rupees, against 2141 houses assessed in the year before last in consequence of the extension of municipal limits. The house-tax of Rupees 2,755-10-3 has been collected on only 2299 houses, while 122 houses were struck off the register as having been removed or taken up for railway purposes ; but there is no document verified by any of the Commissioners to show that this number is correct. The particulars are as follow :—

Number of Houses assessed.—2446. *Annual rental on buildings the value of which exceed 6 Rupees.*—Rupees 89,350-8-0. *Demand at 6 Pies on every Rupee.*—Rupees 2,792-3-3. *Net collection deducting refund.*—Rupees 2,753-1-3. *Refunded on appeal.*—Rupees 2-9-0. *Amount struck off as irrecoverable.*—Rupees 36-9-0.† *Total.*—Rupees 2,792-3-3. *Remarks.*—None.

* The balance was due by Mr. A. Gray as per Notice, No. 12, but the Head Clerk gave me an account to show that there was no arrears to be collected. He received this sum on the 9th April 1873, and credited it in the account of the current official year 1873-74.

Further from the accounts I find that the Head Clerk has entered in the daily chittah against the names of a few individuals that certain amounts were over-collected, also he has not brought to chittah the names of some who appear in the Register as having paid their taxes. All these blunders seem to have arisen from his omission to enter the sums in the Register and daily chittah then and there as they were received by him.

† *Item.*	*Number of Houses.*	*Demand.* RS.	A.	P.	*Reasons.*
1	6	22	14	0	Under a resolution of the Vice-President on the report of one of the Commissioners.
2	5	2	10	0	Reported by peons as unoccupied.
3	1	0	6	0	Notice not issued by the Head Clerk.
4	8	1	8	0	Unoccupied as damaged accidental fire, &c.
5	1	3	12	0	Upon verbal order by one of the Commissioners.
6	1	3	12	0	Water-shed.
7	2	0	12	0	Irrecoverable.
	25	36	9	0	

8. The reasons given by the Head Clerk to the Items, Nos. 2, 3, 4, 5, and 7 are not satisfactory and unworthy of belief, there being no document to show that the houses, &c., were inspected and the fact reported by any responsible officer.

9. Only three house-tax appeals were made for the exemption of Rupees 4-10-0, but only one for Rupees 2-9-0 was admitted by the Vice-President, while the other two were rejected.

10. The receipts under the heads of Magisterial fine, Tax on Carriages and Animals, Registration of Carts, and other Miscellaneous sources are entered correctly, except as regards the dates of actual receipts of the amounts and of their entries in the accounts.

11. The following abstract statement shows all the receipts and disbursements as entered in the accounts.

12. The net balance in favour of Municipality on the 31st March 1873 was Rupees 4,734-12-4; in the Bank Rupees 4,705-4-0; in the hand of the Head Clerk Rupees 29-8-0; total Rupees 4,734-12-4.

Receipts.

Item.	Amount. RS.	A.	P.
Balance brought forward of last year	3,727	14	8
House-tax	*2,755	10	3
Tax on profession and trade	3,085	8	0
Toll collection	7,652	8	3
Tax on carriages and animals	319	0	0
Registration of carts	78	0	0
Bandypettah	50	0	0
Temporary erections	46	0	0
Offensive and dangerous trades	25	0	0
Slaughter-houses	20	0	0
Miscellaneous including market	10	0	0
Magisterial fines	264	2	0
Rents—Bungalow receipts	131	8	0
Sale proceeds of trees	29	7	6
Do. of lands	196	8	0
Miscellaneous including contribution and sale of medicine	731	6	6
Refund, *i.e.*, advances recovered	385	9	4
Deposits	†1,320	0	0
Total	20,828	2	6

* A sum of Rupees 2-10-0 has been brought to account in the credit side in excess of the actual receipt. The excess amount credited over and above the actual collection, viz.,

	RS.	A.	P.
On the 23rd January 1873	0	2	0
Do. 25th February ,,	0	9	0
Do. 19th March ,,	2	0	0
Total	2	11	0
Deduct—			
Amount omitted to be brought to account on the 1st February 1873	0	1	0
Net	2	10	0

† Out of this sum Rupees 200 have been transferred to Municipal Fund by order of the Vice-President.

Disbursements.

Items.	Amount. RS.	A.	P.
Road ... {New Works ... / Repairs ...}	3,559	13	2
Buildings ... {New Works ... / Repairs ...}	2,272	6	8
Draining swamp	210	10	2
Establishment (road)	729	4	4
Education	13	0	0
Dispensary	1,362	6	2
Conservancy	3,303	7	8
Vaccination	209	10	0
Registration of births	258	0	0
Office Establishment, &c.	1,759	5	0
Lighting	863	15	7
Avenues	33	6	11
Refund.			
Magisterial fines	7	0	0
Trade-tax	275	8	0
House-tax	2	9	0
On land	* 50	0	0
Deposit—Current	1,120	0	0
Last year's deposit	62	15	6
	16,093	6	2
Balance ...	† 4,734	12	4
Total ...	20,828	2	6

Particulars—

In the Bank	‡ 4,705	4	4
In the Office	29	8	0

13. There is a difference of Rupees 100 between the accounts of the Bank and that of the Municipality, viz., Rupees 4,705-4-4 in former, and Rupees 4,605-4-4 in the latter. This 100 Rupees is the balance on a cheque issued to the Bank to pay to one Kutta Nainapillay due for auditing the accounts of 1870-71, which was not as yet cashed. This was remarked also in the Auditor's report of last year. Thus Rupees 100 is in difference between the two office accounts. I have made arrangements to cancel the cheque and to credit the sum to the Municipality for the year 1872-73, and so Rupees 4,705-4-4 in the Bank tally with the accounts of the Municipality.

14. The receipts taken from parties for amounts paid to them on account of several works are all right, but about five for Rupees 16-4-0 do not bear the signature of the payees, and to some for more than 20 Rupees receipt stamps are not attached.

15. *Receipts.*—The net current receipts, deducting refunds (*vide* Statement No. I.), amounts to Rupees 19,310-2-0.

16. *Expenditure.*—Statements II., II.-A and II.-B contain all the particulars regarding the expenditure.

17. *Maramut Works.*—Rupees 2,411-5-7 have been expended on new works, and Rupees 3,385-14-3 on repairs of roads, &c., and Rupees 245-10-2 on drains (*vide* Statement II.-A). All the works are executed under the supervision of the Vice-President or Commissioners through the maistry employed for the purpose. I see no estimate or completion certificate is furnished for the works, but simply money is paid upon the production of a bill by the maistry.

* Amount paid to one Devasagayam Maxeranga, from whom the sum received on a land granted under Section 144 of Act III. of 1871 under the impression as the land belongs to Government, and which was found on subsequent inquiry to be private property.

18. *Education, Statement II., Grant II.*—Under this head Rupees 13 have been expended.

19. *Lighting, Grant IV.*—Under this head Rupees 863-15-7 have been expended. There are thirty-seven lamps against nineteen in the previous year ; thus eighteen new lamps have been placed during the year, and the actual charge for each has been reduced from Rupees 1-8-0 to Rupees 1-3-0 per month with a saving of 5 Annas on each. Lights should be placed in certain streets at Maloor.

20. *Endowments.*—Rupees 200 have been expended for repairing an old chuttrum discovered by the President which was covered under a sandhill at Maloor. This is now in use for travellers.

21. *Conservancy.*—Under this head Rupees 3,303-7-8 have been expended, which includes establishment, cost of conservancy carts and contingencies, &c. (*vide* Statement II., Grant III.).

22. *Watering streets and planting Avenues.*—Under this head Rupees 337-0-10 have been expended. Out of this, Rupees 303-9-11 paid for watering streets, and Rupees 33-6-11 for planting avenues, but Rupees 303-9-11 entered in the accounts with the repairs of the road instead of bringing to the head of "Watering Streets."

23. *Dispensary.*—Under this head Rupees 1,362-6-2 have been expended which includes the establishment, purchasing medicine, diet for patients, and contingencies, &c. (*vide* Statement II., Grant III.).

24. *Vaccination.*—There is an establishment for Rupees 194, with contingencies of Rupees 15-10-0 ; thus Rupees 209-10-0 have been expended under this head.

25. *Registration of Births and Deaths.*—Under this head Rupees 258 have been expended on the establishment.

26. *Office Establishment.*—Under this head Rupees 1,559-5-0 includes the pay of the Municipal Office, Sibbundies, and Contingencies, &c. (*vide* Statement II., Grant V.). This sum includes the pay of the office establishment for thirteen months, from April 1872 to March 1873, and that of March 1872 of the previous year.

27. One Eroolasawmi Pillai holds a chit, dated 2nd May 1873, and signed by the Head Clerk, stating that he (Eroolasawmi Pillai) obtained license for his two carts and four bullocks for the current year 1873-74, but the sum (4 Rupees) stated by him to have been paid was not credited in the accounts, and likewise the professional tax of Rupees 3 paid for 1873-74 by Vannamootoo Pillai, the Treasurer in the Bank, who has also got a receipt, dated 2nd May 1873, under the signature of the Head Clerk, was not brought to account, and I think there may be several other cases of like kind. I am at present unable to say exactly the whole amount embezzled by the Head Clerk, except that above stated, as there are no means to check and before all the parties appear with their receipts, there being no counterfoils or copies of receipts, &c., in the office.

28. As the Head Clerk had been allowed to give receipts under his own signature for all sums received into the Municipal Office, he had the chance of embezzling and dealing with the municipal money as he pleased.

29. I beg to report that the suggestions made for the improvements of the accounts, &c., in paragraphs 37, 38, 39, 44, 46, 47, 48, 50, and 51 in the Auditor's report for 1871-72, embodied in the Proceedings of Government dated 10th October 1872, No. 1389, have not been brought to force.

30. I beg to suggest that the following improvements may be made in the records of the Municipality :—

(*a.*) Counterfoils for receipts are to be kept.

(*b.*) The cash-book, &c., must be initialed daily by any one of the Commissioners, or the Vice-President if convenient.

(*c.*) As a general rule no collections should be made in the Municipal Office after 2-30 P.M., and all the money collected in a day should be remitted to the Bank on that day before it closes.

(*d.*) All the money of the Municipality remaining in the hands of the Head Clerk, such as contingent money, unpaid salaries of the office establishment, &c., should be kept in the Deputy Tahsildar's Treasury in a box sealed.

(*e.*) When the trade and house-tax lists are revised separate lists should be prepared and verified by the authorities making the revision, and the practice of marking in the books with pencil should be avoided.

(*f.*) The cause under which notices were not served should be certified on the back by the Curnam or Munsif of the place.

(*g.*) The practice of striking off the arrears at the close of the official year without sufficient reasons and without a resolution of the meeting should be put a stop to.

(*h.*) The Commissioners should not give any verbal orders to receive back the notices once served without any appeal in the usual way from the parties concerned and strike off his name.

(*i.*) After the houses have been once assessed with reference to the register of the previous year, the Inspector should go round the streets and examine the new houses not brought to assessment, and he should furnish a written statement to that effect.

(*j.*) Receipts for all money received by the Municipality should be signed by one or other of the Commissioners, and likewise the receipt taken for money paid should also be countersigned by any one of them.

(*k.*) The Head Clerk should not be allowed, under any circumstances, to sign papers connected with money transactions.

(*l.*) The Nuisance or Town Inspector should furnish a list every week or fortnight, showing the number of temporary pandals, &c., erected with a view to check with the Office Register kept for that purpose.

31. In conclusion, I beg to submit the usual Statements Nos. I., I.-A, II, II.-A, II.-B, III., and IV., prepared in the form prescribed in G.O., No. 1696, dated 28th October 1871.

No. 20. ORDER THEREON, 10th September 1873, No. 1263.

With his letter above recorded, the President of the Tinnevelly Municipalities submits the annual report on the working of the Tinnevelly, Tuticorin, and Palamcottah Municipalities for the year 1872-73.

2. TINNEVELLY.—The annexed table shows the receipts and expenditure compared with the estimates :—

RECEIPTS.	Estimates.	Actuals.
	RS.	RS.
Balance brought forward ...	1,000	1,001
Assignment by Government ...	30	21
Rates on houses, &c.	2,150	2,440
Tax on arts, &c.	3,600	2,921
Tolls	9,100	9,100
Tax on vehicles	900	867
Registration of carts	500	474
Fees	270	165
Fines	350	552
Endowments and contributions.	1,700	1,730
Miscellaneous	300	358
Total ...	19,900	19,629

CHARGES.	Estimates.	Actuals.
	RS.	RS.
Grant I.—		
New Works	6,280	3,110
Repairs	1,800	1,100
Other items	720	668
Grant II.—		
Municipal Schools	930	454
Salary grants	100	279
Contribution to Local Funds	...	57
Results' grants	200	...
Grant III.—		
Hospitals and Dispensaries..	1,810	2,130
Vaccination	150	120
Registration of births, &c...	180	179
Conservancy	3,200	5,139
Grant IV.—		
Lighting	2,140	1,606
Miscellaneous	620	814
Grant V.—		
Supervision	1,770	1,865
Balance	...	2,108
Total ...	19,900	19,629

3. The whole demand under "House-tax" was collected within the year, the slight increase over the estimates being due to the extension of the municipal limits. The receipts from Profession-tax were over-estimated, as the actuals show a decrease of Rupees 679, although the whole realizable demand was secured within the year by means of 347 prosecutions before the Magistracy, the only legal means of enforcing payment of that tax. The large number of prosecutions on this account led also to an increase in the revenue from "Magisterial fines."

4. The expenditure on New Works was rather less than half the amount estimated, owing partly to the resolution to rent a school-house instead of building one. The further short expenditure is not explained.

5. The educational expenditure was confined to one Municipal School established during the year under review, and the payment of salary grants to Mission Schools. The proposal to introduce result grants is approved.

6. The entertainment of a first-class Dresser in lieu of the second-class Dresser formerly employed has raised the expenditure on the dispensary establishment. A report on the working of that institution should have been submitted.

7. The progress reported under Conservancy and Lighting is satisfactory.

8. The Auditor remarks on the practice obtaining in the office of not entering, under the correct dates, the receipts of the last two or three days of each month, and quotes G.O., dated 10th October 1872, No. 1389, pointing out that the precise correspondence of the balance in the Municipal books with that shown in the Bank books at a particular date is a matter of no importance. In reply the Vice-President draws attention to the Accountant-General's Circular letter to all Collectors, No. 7983, dated 27th March 1871, "in accordance with which Municipal accounts must tally monthly with the Treasury accounts, and any deviation be explained." The Government have referred to a copy of this circular, and are unable to find anything therein to authorize the practice animadverted on by the Auditor. The circular merely prescribes a statement of "moneys remitted" by the Municipality to the Treasury.

9. TUTICORIN.—In this Municipality the audit of the accounts led to the discovery of a systematic course of peculation on the part of the Head Clerk, who has been criminally convicted, with reference to which it must be remarked that a large number of the defalcations reported could not have occurred at all but for lax supervision exercised over the office, and the Government direct the immediate adoption of the improvement suggested by the Auditor, or such modifications thereof as the Commissioners may deem more convenient and equally satisfactory, a special report being submitted on the subject.

10. The following table shows the estimates and actuals for the year :—

Proceedings of the Madras Government, Financial Department,
10th September 1873.

RECEIPTS.	Estimates. RS.	Actuals. RS.
Balance brought forward ...	2,500	3,665
House-tax	2,600	2,753
Trades-tax	3,600	2,810
Tax on vehicles	400	319
Registration of carts	100	78
Tolls	7,600	7,653
Fees	200	151
Fines	400	257
Endowments and contributions.	600	700
Miscellaneous...	250	924
Total ...	18,250	19,310

CHARGES.	Estimates. RS.	Actuals. RS.
Grant I.—		
New Works	5,500	2,411
Repairs	3,000	3,632
Other items	800	729
Grant II.—		
Results' grants	500	13
Grant III.—		
Dispensary...	1,960	1,362
Vaccination	180	210
Registration of births, &c...	240	258
Conservancy	2,680	3,303
Grant IV.—		
Lighting	1,130	864
Watering streets, &c. ...	500	233
Grant V.—		
Supervision	1,260	1,560
Refunds	...	50
Balance	500	4,735
Total ...	18,250	19,360

11. It is to be observed that the receipt and expenditure sides of the statements submitted do not balance. It seems probable that the difference may be owing to the refund to Devasagayam Maxeranga having been erroneously deducted from the receipt side under the rule referring to refunds of taxes.

12. The excess in the receipts from House-tax was owing to the addition of the village of Maloor to the Municipality. The decrease under "Trade-tax" is noted in the report but not explained. The receipts under "Miscellaneous" are swelled by a sum of Rupees 228, "Sale of medicine," which should have appeared under 5, Endowments, (*a*) Hospitals, if, as the Government presume, the medicines were sold from the dispensary. Statement I.-A is incorrectly prepared, and must be revised.

13. There is a considerable short expenditure on New Works, regarding which no explanation is submitted. Under "Education" very little has been done, but it is reported that the Commissioners are endeavouring to bring other schools under inspection. The progress of operations under the other heads appears satisfactory, and the Government are glad to learn that a fresh-water project is receiving the serious attention of the Commissioners.

14. PALAMCOTTAH.—The subjoined table shows the estimates and actuals :—

RECEIPTS.	Estimates. RS.	Actuals. RS.
Balance brought forward ...	2,500	4,945
Rate on houses, &c.	3,300	3,271
Tax on arts, &c.	2,000	984
Tax on vehicles, &c.	1,400	1,376
Registration of carts	450	465
Tolls	7,100	8,314
Fees	100	120
Fines	350	372
Endowments, contributions, &c.	6,080	7,467
Miscellaneous	900	862
Total ...	24,180	28,176

CHARGES.	Estimates. RS.	Actuals. RS.
Grant I.—		
New Works	6,650	5,427
Repairs	3,360	3,791
Other items	550	555
Grant II.—		
Grants-in-aid	1,000	1,032
Contribution to Local Funds	...	51
Grant III.—		
Dispensary...	5,020	5,713
Vaccination	120	123
Registration of births, &c...	190	193
Conservancy	3,020	2,473
Grant IV.—		
Lighting	1,100	1,015
Market	250	201
Other items	1,020	1,642
Grant V.—		
Supervision	1,590	2,408
Refunds	...	4
Balance	310	3,548
Total ...	24,180	28,176

15. The collection of the House-tax was satisfactory, no outstanding balance remaining at the end of the year. With the Profession-tax the reverse was the case, but the short collection was the result of a deliberate resolution to refrain, as far as possible, from coercive measures. As the tax has been abandoned for the year 1873-74 no difficulty is anticipated in realizing the arrears of the year under review. The increase under " Tolls " is reported to be chiefly due to the reopening of the bridge over the Tambrapurni.

16. The Government regret to hear of the error in the levels of the new masonry channel to the tank of the Ramasawmi Covil, which was built at a cost of Rupees 3,203.

17. No separate report on the dispensary has been submitted as directed in G.O., dated 2nd March 1872, No. 209, nor is any allusion made to it in the Vice-President's letter. Vaccination is similarly ignored. The contract system is reported to have worked fairly in lighting, but the Commissioners were compelled to resume the direct management of the conservancy of the town, which is now being carried out in a satisfactory manner.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commissions in Tinnevelly.
" Public Works Department.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Sanitary Commissioner.
" Surgeon-General, Indian Medical Department.
" Director of Public Instruction.
" President of the Local Fund Boards, Tinnevelly.

Exd. J. Wright.

Govt. of {1873} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS IN
TINNEVELLY,
&c., &c., &c.

Dated September, 10th.

Read.

G.O., 10th September 1873, No. 1263.

SEPTEMBER.
Nos. 19-20.

Tinnevelly District Municipalities.—The annual reports of the Tinnevelly, Tuticorin, and Palamcottah Municipalities for 1872-73, reviewed.

of buildings assessed was 5969 as follows:—

419	Shops	Realized at Rupees	448-8-6.
38	Government buildings	"	30-4-.
86	Good upstair houses	"	127-8-.
233	Ordinary do do	"	233-.
372	Good tiled houses	"	281-8-.
1634	Ordinary do do	"	767-.
264	Good thatched houses	"	66-.
3024	Ordinary do do	"	378-.
			2331-12-6.

234 Huts assessed at Rupees 48-10-6 were exempted. The average assessment per building was thus 6 Annas 4 pies nearly. The whole amount was collected within the Year, and no arrears remain.

5. There were 29 appeals, of which 6 were rejected, while a total reduction of Rupees 7-6-6 was made after hearing the remaining 23 appeals. 324 Demands & 147 Warrants were issued, but no distress or sale of property was necessary. The collection of the tax was much facilitated by requiring the tax-payers to pay in their taxes at the Office as provided in the Act, instead of sending Collectors to their houses as had previously been customary.

6. The House tax arrears of 1871-72 amounted to Rupees 149-15-3, of this Rupees 108-11-3 was collected, and the remainder written off as irrecoverable.

7. Trade tax. This realized a net sum of Rupees 2677. The Demands after revision and appeal amounted to Rupees 2892 of which Rupees 215 has to be struck off as irrecoverable. The whole available amount was collected and no arrears remain. On taking charge of the Office at the end of the 1st half of the Fiscal year, I found that neither house-tax nor trade-tax has been collected, and it thus became necessary to collect both instalments of the trade-tax during the second half year.

8. There were 156 appeals against the Trade-tax of which 86 were rejected; and Rupees 205 were remitted after hearing the remaining 70 appeals.

9. The total number of persons paying assessment under the Trade-tax was 1220, of ~~which~~ whom 847 paid the tax (Rupees 2310) into the Municipal Office. In the case of the remaining 347 persons assessed at Rupees 497, the collection of the tax was made over to the Magistrate under Section 62. 125 of these cases represent. ing Rupees 215 were dismissed owing to absence of the defaulters & similar reasons. From the remaining 222 persons, Rupees 367 were collected as assessment, and Rupees 126-2-. as penalty for non-payment.

10. The Tax payers were classified thus:

4	in Class	II	paying Rs. 200 at Rs. 50.
5	"	III	" " 125 at Rs. 25.
67	"	IV	" " 684 at Rs. 12.
31	"	V	" " 186 at Rs. 6.
179	"	VI	" " 537 at Rs. 3.
1	"	VII	" " 2 at Rs. 2.
932	"	VIII	" " 943 at Rs. 1.

As proceedings before the Magistrate are the only resource if the Trade-tax notice from the Commissioners is not attended to, the number of prosecutions was considerable particularly as this is the first year that the provisions of the Act were firmly adhered to. The number, however, is almost the same as the number of House-tax Demands which form the corresponding process as regards the House-tax.

11. Arrears. The arrears of 1871-72 amounted to Rupees 332-6-4, of which Rupees 244-6-4 were collected, and Rupees 88 written off as irrecovrable.

12. Taxes on Vehicles and Animals realized Rupees 867-4-- or Rupees 174 more than in the previous year. Rupees 374 were collected in the first half year, and Rupees 493-4-- in the second. The Vehicles and animals registered were as follows:

	1st half year.	2d half year.
1 Wheeled Carriages.	2.	2.
2 Wheeled Carriages.	67.	79.
Bullocks	439.	647.
Horses	3.	3.
Ponies	2.	.
Dogs	8.	27.

13. Registration of Carts. In the first half Year 208 and in the second half year 266 Carts were registered. Yielding a total of Rupees 474 or Rupees 99 more than in the previous Year.

14. The Tolls were let out on Contract for the whole Year and the total receipts were Rupees 9,100. No irregularities by the Contractor or his Servants were brought to notice.

15. Magisterial fines realized Rupees 552-6-8. of which Rupees 126-2-- as explained in para 9 were collected as penalties for non-payment of Trade-tax. The Auditor's suggestion in para 10 of his report regarding a register of fines might be adopted, but the information called for in Government Order No. 627 dated 4th May 1872 was required for 1871-72 only.

16 The remaining receipts call for no special remark.

17 With reference to para 13 of the Auditor's report quoting para 10 of Government Order No 1389 dated 10th October 1872, I beg leave to draw attention to letter No 7983 dated 27th March 1871 from the Accountant General to all Collectors in accordance with which Municipal accounts must tally monthly with the Treasury accounts and any deviation be explained.

Expenditure.

18 Grant I Public Works. New Works. Communications cost Rs 2537. Considerable progress has been made with the two main projects under this head. The first is a road along the Southern bank of Nainatolam tank between it and the Town. The bank has been raised, revetted, widened, and a piece of low swampy ground is being reclaimed. The project will probably

be completed in the course of 2 years. The second work is the construction of a broad straight road on the west of the Town to join the Courtallam with the Shermadevi road, diverting the traffic from its present circuitous course

19 Sanitary and Miscellaneous works. cost Rs 552-11-6. Under this head Rs 257-2-- were expended on the construction of a masonry channel to supply the Town with water from the Kandaperi channel.

20 Repairs The expenditure on Repairs amounted to Rs 1100-8-- and was chiefly devoted to the upkeep of the Streets

21 Grant II Education

It was at first intended to erect a building for a Municipal School and Rs 1000 were entered in the budget for this object. This project has since been set aside, as a suitable building has been leased for 3 years at a rent

of Rs 7 per month. The School was established in September 1872 and three masters on salaries of Rs 20 Rs 15 and Rs 15 respectively were then engaged. There are four classes in the school and the subjects there taught are arranged with reference to the rules of the Director of Public Instruction. The average daily attendance of the boys is between 30 & 40.

22. Salary grants are also given to Mission schools within the Town. One of these, a Boys School drew Rs 210-5-4, while three Girls Schools drew only Rs 68-8-0. The Commissioners have determined to introduce the system of payment by results from the beginning of the year 1873-74.

23 A rateable contribution to the Local Funds for School Inspection amounted to Rs 56-8- out of a total cost of Rs 736-13-5.

24 Grant III Sanitation & Medical Services

The increase in the cost of establishment from Rs 760 to Rs 1036 is due to the entertainment of a 1st class Dresser at Rs 60 instead of a 2d class Dresser at Rs 40.

25. The Registration of Births and Deaths is under a Registrar at Rs 15 a month, who is assisted by the Municipal peons. It will probably be necessary to enforce the penal provisions of the act regarding Registration before satisfactory accuracy can be obtained.

26. The Scavengering of the Town is let out on contract, and 10 carts go round the streets twice a day for the Removal of Rubbish of all kinds. Two of these carts are employed in cleansing the public latrines. Of these, there are at present only Six and the creation of a few more is advisable.

27 Rs 2369 were expended on cleansing of tanks, wells and drains. Rs 424 were expended on cleansing out the mud from

two large Square tanks. The remaining item was devoted to cleaning, deepening, and widening three of the main irrigation channels passing through the town; viz Arugankolam, Gettukannar, and Kainakolam. These works are most beneficial and necessary.

28. The lighting of the town is let out on contract. There are 121 lamps which are lit at a monthly charge of Rs 126. A maistry on Rs 7 employed to inspect the lamps and see that they are regularly lit. The repair of lamps cost Rs 63 during the year.

29. The avenue establishment is employed in watering and guarding the young Cocoanut trees more than 1000 of which have been planted, 135 during the year under report.

30 150 name boards for streets have been painted at a cost of Rs 243.

31. The act seems on the whole to have been working quietly and successfully during the past year. Fresh improvements

are constantly being suggested, and constant applications are made for assistance by the inhabitants of all parts of the Town, who are often ready to do something themselves towards the completion of desired works.

32. The Statement called for in G.O. No 822 dated 12th June is herewith appended.

I have &c

(Signed) A. J. Arundel
Vice President

True Copy

A J Arundel
Offg. addl. Sub. Coll.
for President

Compd AO

No. 508

Palamcottah
31st May 1873.

From,

V. Annasamy Iyer
Auditor of the Municipal Accts
of Tinnevelly

To,

R. K. Puckle Esqure
President of the Municipal
Commission Tinnevelly

Sir,

I have the honor to inform you that in accordance with your letter No. 158 dated 15th Instant, I have audited the accounts of Tinnevelly Municipality for the Official Year ending 31st March 1873.

2. I enclose the Statements prepared in the form prescribed in G. O. No. 1648 dated 28th October 1871.

3. I have also compared the receipts

of

1873
Enclosure in a letter
from the President
Municipal Commission
Tinnevelly dated 15th
July 1873 No. 202

Statements Nos. 1 to 20

Annual Report
of the Municipality
Tinnevelly for the
year 1872-73.

Encl. 1313/73

of 1872-73 with those of the previous Year and have annexed a Statement of the result.

4. The net current receipts (Vide Statement I) were Rs. 18275-1-8; a balance of Rs. 1001-1-3 was brought forward and Rs. 353-"-7, being arrears of the previous Year, were collected: thus amounting in all to Rs. 19,629-3-6.

5. The total expenditure (Vide Statement II) amounted to Rs. 17,521-9-10 The balance on hand on the 31st March last was Rs. 2107-9-8 which, together with the deposit balance Rs. 280-"-" under Statement III ~~which~~ was found on reference to the treasury account to be correct.

6. As the particulars of the receipts and disbursements are set forth under several heads in the Statements hereunto annexed, I mention here only

those that call for any notice

7. Receipts. House Tax. The arrears of the previous Year amounted to Rs. 149-15-3. Of this Rs. 108-11-3 were collected and the remainder Struck off as irrecoverable. The current demand was Rs. 2400-8-" which was reduced after appeal and revision to Rs. 2344-7-" The net collections were Rs. 2331-12-" the remainder being written off

8. Tax on Trades & Professions- The arrears of the previous Year amounted to Rs. 332-5-4. Of this Rs. 241-5-4 were collected and the remainder Struck off as irrecoverable. The gross demand of this tax for the Year under Review was Rs. 3097-"-" which was reduced after appeal & revision to Rs. 2883-"-" The net collection amounted to Rs. 2677-"-"

the

the balance being written off. Here I have to observe that the people were called upon by the Commissioners to pay at once the whole amount of their tax in the Second half Year. This is Contrary to the provisions of Sec. 58 of the Act (III of 1871) which require the tax to be collected in two half Yearly instalements. Besides people have been prosecuted and punished with fines for failure of such payment.

9. Fees for Cart Stands &c.- Rs 165-"-" were collected, Rs. 110 from 11 Cart Stands & Rs. 55 from 11 Wood depôts. The receipts nearly correspond with those of the previous Year; and the budget amount is Rs. 270-"-and Seems to have been over-estimated.

10. Magisterial fines: amounted to Rs. 352-5-8 being about Rs. 200-"-"

in excess of the Budget amount. This excess Seems to have arisen from the imposition of heavy fines in Some instances. There is no Register of fines kept in the Office. In order to ascertain the amount of fine imposed and collected under Several penal clauses of the act as required by the Government Proceeding No 627 dated 4th May 1872. I think it necessary that the Sub Magistrate Should Submit a monthly Statements of Such fines.

11. Fees in Schools-: realized Rs 89-"-" The estimated amount is Rs. 200-"-" This decrease was owing to the foundation of the School only in the middle of the Year.

12. Miscellaneous realized Rs. 262-14-" being Rs. 162-14-" in excess of the Budget

one meeting in April, June, July and November 1872 and February 1873. There were, however, on the whole, 24 meetings in the Year, 6 being in March last; and some were held merely for disposing of appeals and putting up tolls to auction.

In conclusion, I beg to add that every item of receipts and disbursements is supported by proper vouchers, and the requisite Accounts & Registers are regularly kept and posted up to date by the Manager Vencat Row, and that the working of the Municipality is on the whole, Satisfactory.

I have the honor to be
Sir
Your most obedt. Servant.

K. Amaswamy
Auditor

No 8. Palamcottah 28th June 1873

From The Vice President

To The President
Palamcottah Municipality

Sir,

I have the honor to submit the Return called for in Proceedings of Government No 822 of the 12th Instant and to offer the following Remarks on the working of this Municipality during the year 1872-73.

2 The receipts for the year inclusive of the balance of the last year amounted to Rs 28,176-1-8 and were derived from the usual authorized sources. The disbursements for the same period amounted to Rs 24,628-4-6 leaving a balance of Rs 3547-13-2 to be carried forward to the current year.

(3) The following figures exhibit the expenditure under each head of charge as compared with the Budget grants.

Budget grants under	Rs	Actual Expenditure
I Public Works	10560	9773-10-1
II Education	1000	1083-11-3
III Sanitation & Medical Services	8350	8501-12-11
IV Miscellaneous Municipal purposes	2370	2856-14-6
V Supervision and Management	1590	2408-3-9
Total	23870	24628-4-6

4 The two important works constructed during the year were.

1 A tunnel to convey fresh water from the Palein channel to the Ramaswamykoil Teppakolam at a cost of Rupees 3203

2. Repairs to the Mulikolam Tank Rs 2370.

Of the first of these works though substantially executed, it is my painful duty to admit that it is defective owing to a mistake in the levels. As you are acquainted with the particulars, I need not enter into them here, but the Commissioners will rectify the defect in the course of the current year. The work however serves all practical purposes for which it was constructed though some of the water does no doubt escape.

Of item No 2 it seems necessary to enter into some details. The eastern end of the tank was originally deepened by convict labor for the purpose of retaining water for the towns people when the channel runs dry, but the excavation was to a very small depth and the water often became impure long before it could be exhausted by the people. The Commissioners have now reclaimed this portion of the tank thoroughly by deepening it still more,

raising and strengthening the whole bund of the tank and constructing a substantial stone wall across the tank from north to south, 168 feet in length, 3 feet in thickness and 10 feet high and filled with a shutter at the northern end of it to shut out or let in water from the tank as may be required. Under this arrangement, there is a never failing supply of fresh water in the reservoir all the year round, and the Commissioners have reason to believe that the work is appreciated by the public. I should also mention that two substantial bathing or landing ghauts rather (for the whole tank is strictly conserved) to facilitate descent of women to the water edge have been let in at the lands of the Bund on the north and east sides.

5 The remaining works and repairs executed by the Commissioners during the year were the following

	Rs	a	p
1 Construction and repair of 5 Roads	1187	14	-
2. Construction of 2 bathing Ghauts in the Palein channel	401	-	-
3 Do of 3 Tunnels	73	-	-
4 Renewal of 3 public wells	131	8	-
5 Construction of 2 temporary Latrines in the Regimental lines	87	-	-
6 Do of 5 sheds for carrying out Dry earth system	175	-	-
7. Enclosing open space of ground east of market with stone pillars and palmyrah fencing	133	1	4
8 Miscellaneous improvements	1454	4	2

6 The Lighting of the town was given out as usual on contract; eighty lamps were in use during the year against sixty in the previous year at a cost of Rs 827-9-8. The Commissioners endeavour each year to increase the number of the lamps which is rendered necessary owing to the scattered nature of the hamlets and Villages comprised within the limits of the Municipality. The contract is on the whole fairly fulfilled by the Contractor.

7 The Conservancy of the Municipality was under the direct management of the Commissioners for the second half of the year and on contract for the first half. The Contract System did not work to the satisfaction of the Commissioners who therefore resumed the management and a marked improvement has been the result. The Latrines are all kept in perfect order and the dry earth system is in operation in each of them, five sheds having been erected during the year for the purpose. The Streets, lanes and waste places are also carefully looked after.

8 The Tax on Houses and Buildings has been levied in the mode originally adopted in this Municipality. The Commissioners at a full meeting held on the 11th May of the current year unanimously resolved that no change was desirable as the people were well satisfied with the existing arrangements. The estimated Receipts under this head were Rs 3300, and the amount collected was Rs 3270. The actual demand however was for Rs 3535, of which Rs 3270 were collected, and Rs 265 remitted. There were no arrears.

9 The Tax on Arts, Trades &c was a failure. Owing to the strong feeling against the impost, the collection was made with a leaning towards clemency. This was taken advantage of to a considerable extent and hence the failure. The estimated Receipts were for Rs 2000, but the actual demand was for Rs. 2249, of which Rs. 801 were collected and Rs. 519 remitted, leaving a balance of Rs 929 still to be collected. Of this sum, Rs 306 have since been collected and the remainder will be duly collected or remitted as circumstances may require. The Register Book for this Tax was negligently kept up I am sorry to say, but due notice has been taken of the neglect by the Commissioners.

10 Tolls. The estimated Receipts were fixed at Rs 7100 but the actual collection was Rs 8054. The Commissioners resumes the management of this Tax during the second half year for the reasons stated in my letter No 137 dated the 12th December 1872 to your address. There are no complaints against it. It is easily collected and the Commissioners have not observed that it has any deteriorating effect on traffic.

11 I now beg with the approval of the Commissioners to offer the following remarks on the principal points in the Auditors Report.

1st The mode of collecting the House Tax

The Commissioners do not consider any deviation from their mode of collecting it to be at all desirable. They have experienced no real difficulty in collecting the Tax, and in extreme cases have not hesitated to enforce the provision of the Law, but at the same time with a due regard to the condition of the people, the majority of whom are in circumstances the reverse of affluent, and hence their omission to put a fee on every demand served on defaulters. The very fact of there being no arrears under this head is suggestive.

the auditor is correct in saying that the Act leaves no option. The cost of collection however is not excessive and as the action of the Commissioners is the reverse of oppressive in levying no albwance in the draft or de...

2d Distraint fees

The Commissioners cannot adopt the auditors suggestion to open a separate heading in the Ledger for the Revenues collected under this head. In the form prescribed in the Proceedings of Government No. 1646 dated 28th October 1871. Such fees are included under the fees collected for offensive trades &c (Sections 106, 123 &c) and the Commissioners cannot therefore alter their form, but a separate book duly initialled by the Vice President is kept up to show the collections under this head.

3 The electing charges of the Dispensary

Neither the present auditor nor his predecessor seems to be aware that these charges have from the foundation of the Lunatic Khana always been under the direct control of the Civil Surgeon who regularly contracts for the supplies he requires for the Hospitals. The Commissioners see no reason or necessity for interfering with such control.

4th Securities of Toll Gate Keepers

The omission to take written engagements from the Toll collectors is no doubt a defect and will be remedied at once.

5th Receipts before payments

The Commissioners cannot adopt the auditors suggestion which is based on unsound principles. As in all other public Departments, payments

is the seems hardly called-
for made in the subject

will always be withheld by the Commissioners, when the demands against them are not receipted and Stamped also where necessary that they should be.

This irregularity, I find, occurred only twice during the year and the amount involved was only Rs 3-6-5.

6th Appropriation of unspent portion of salaries

The Commissioners are satisfied that the tunnel to the Ramasamykoil Teppakulam is not a useless work though it may be defective.

7th The usefulness of the Tunnel to Ramasamy Teppakulam

I have &c.

(Signed) S. C. Locke
Vice President

(True Copy)

A. Arundel
Offg. addl. Sub. Collr.
for President

1873
Despl.
From Collector cum A. Collr
Govt. to President
Municipal Commissioners
Kumbakonam dated 15th
July 1873 No. 202

Annual Report
on the working of the
Palamcottah
Municipality for
the year 1872-73.
Recd 18/7/73
Compd

4th June 1873
Kilasapuram

From
M. Kristnier
Auditor of the Accounts
of the Municipality of
Palamcottah.

To
R. K. Puckle Esqre
President of the
Municipality Palamcottah.

Sir

As requested in your letter No 159 dated 10th May 1873, I have the honor to report that I have audited the accounts of the Municipality of Palamcottah for the year 1872-73.

2 I enclose statements of Receipts & Expenditure of the Municipality in the forms prescribed by Government in their Proceedings Dated 28th October 1871 No 1665.

3 The total receipts including balance of last year & collections of arrears of previous years amounted to Rs 28170-1-8 as below

Receipts.

Receipts

	Item	Budget estimate of 1872-73	Actual receipts 1872-73			
		Rs	Rs			
1	Opening Balances	2500	4945	6	10	
2	Assignments & allotments by Govt.					
	Surplus pound fund	"	"	"	"	
	Miscellaneous	"	"	"	"	
3	Rates & Taxes					
	House Tax	3300	3270	7	8	
	Taxes on Arts &c	2000	988	14	8	182-14-8. Collection Charges
	" on Vehicles (Act: 63)	1400	1376	"	"	
	Registration of Carts (Act 73)	450	465	"	"	
	Tolls	7100	8314	6	"	
	Fees for offensive trades (Act 4)	100	120	4	"	
	Magesterial Fines	350	372	5	1	
4	Endowments & Kindly Contributions &c					
	Hospitals	5620	7006	8	9	
5	Contribution from Local Fund	460	460	"	"	
6	Miscellaneous					
	Market	560	567	14	4	
	Rent of Toll gates &c	40	30	"	"	
	other Miscellaneous	300	263	14	4	
	Total	24180	28176	1	8	

4. The total expenditure amounted to Rs 24628—4—6.

Expenditure

59 20

Item	Budget estimate 1872-73	Actual expenditure 1872-73		
Grant I Public Works				
New Works				
Communications		850	8	"
Educational	6650	"	"	"
Sanitary & Miscellaneous		4576	14	5
Repairs				
Communications	3360	1007	2	7
Educational		"	"	"
Sanitary & Miscellaneous		2724	2	6
Establishment	480	531	12	4
Tolls, plants & Contingencies	70	23	2	3
Grant II Educational				
Salary grants	516	519	"	"
Results &c	484	463	7	3
Contribution to Local Fund Boards for Educational Inspection	"	51	4	"
Grant III				
Hospitals	5020	5712	11	8
Vaccination	120	122	12	"
Registration of Births & Deaths	190	193	4	"
Conservancy				
Establishment		976	9	10
Cost of cleansing the town & Contingencies	3020	1496	7	5
Grant IV Miscellaneous.				
Lighting	1100	1015	4	7
Market	250	201	5	"
Planting avenues &c	850	1339	12	1
Firing a time gun	150	175	8	3
Rewards for killing dogs	20	9	12	"
Travellers Bungalow		61	10	4
Repairs &c — Miscellaneous		53	10	3
Grant V				
Establishment	1490	1513	"	"
Contingencies		795	3	9

Miscellaneous	100	100	..	..
Refunds		4	..	..
Total	23870	24628	4	6

5 The Balance at the close of the year in favour of the Municipality was R2 3547-13-2 which tallies with the amount in the Treasury.

6 House Tax

The receipts under this head amounted to R1 3270. 7—8 against R1 3300 estimated in the Budget & R1 3053 of last year's Collections: the number of houses assessed being 2293. 58 houses were exempted under section 38 on account of poverty of the persons occupying them.

7 The Collections commenced timely in August but extended up to the very end of the year. The strict adherence to the provisions of the Act will enable the Commissioners to realize the money within 3 months from the date of commencement & will obviate any fear of arrears being left uncollected at the close of the year.

8 The tax is now collected by the peons who, after once showing the bills to the owners, go from door to door several days & even months, for the purpose. This practise appears to have already calculated to produce an impression on the people that they are not responsible for the payment of their tax in time — for in no case they appear to have paid their tax without being many times demanded by the peons. If they are themselves made to pay their tax in time in the office, the great difficulty attended with delay which is now experienced in finding out the owners of houses, who purposely hide themselves & collecting the tax from them will be obviated. There will be no difficulty in introducing this practise now if for some time the extra fees authorized by the Act

for services of demand notices in cases of non payment of the tax within 7 days of the receipt of the bills, are charged & further charged with distraint fees if still in arrears.

9 During the year under reference some 482 demand notices have been served on the owners of houses who failed to pay their tax in time. But in no case the fees authorized by the Act appear to have been charged notwithstanding, it appears obligatory on the Commissioners under section 52, to charge a fee not exceeding one rupee for every notice of demand.

10 In 42 cases warrants were issued for the distraint of moveable property of the defaulters under section 52. 41 of them paid the money before attachment & one after attachment but before sale. The distraint fees are properly charged in these cases with reference to the tariff of fees in Schedule A annexed to the Act.

11 The Register books relating to the House Tax are kept in very good order & the dates of payment and amount in the cash book, ledger & in the House Tax daily collection book, all correspond with one another.

Professional Tax

12 The Receipts under this head amounted to Rs 983-14-8 including Rs 182-14-8, being the collection of arrears of previous years, while the estimated amount was Rs 2000. This is attributable to the non-collection of the tax in many cases owing, perhaps, to the excitement which it created among the people.

13 Notices of demand have all been served upon all parties liable to pay, excepting 27 cases, by the

end of August, but no further proceedings under the Act appear to have been taken in cases of defaulting persons until the end of the year. The consequence was a large balance of Rs 921 left uncollected. There is also Rs 22-10-8 of previous years balance left uncollected, the remainder Rs 55-1-4 having been written off as irrecoverable

14 The Register is not kept very satisfactorily. In many cases the dates of services of notices, the dates of appeal, & the amount deposited, appear not to have been entered at the time to which the relate, but quite recently by the acting Clerk

15 Receipts for the payment of the tax have not been given in almost all cases although they were prepared, but evidently not at the time, in counterfoils & kept in the office. The reason assigned by the clerk for not granting them is that the parties have not appeared for them and this of course has to be looked into.

Taxes on Vehicles &c.

16 The Receipts under this head were Rs 1376 against Rs 1400 estimated in the Budget and Rs 1220 of last years collections. The Registers are kept quite completely and as suggested by the Auditor in 1872

17 Registration of Carts.

The collections amounted to Rs 465 on 232 carts against Rs 450 in the Budget & Rs 410 of last years collection.

Tolls.

18 These were let on contract for Rs 3850 during the first half year & taken up under the direct management of the Commissioner during the second half.

The receipts in the first half year amounted to Rs 4097-14-" i.e. 247-14-" more than the first half year. Deducting from this however, the expenses of management Rs 445.5." there was a decrease of Rs 197-7-7 as compared with the receipts

of the preceding half year; but a Comparison with the corresponding receipts of the previous half year shows a considerable increase. This is attributable to the opening of the Sulochanam Bridge during the last quarter of the year under reference.

19 The total Collections of the year, inclusive of the amount (106-8-) compounded for on account of vehicles &c outside the Municipal limits, amounted to Rs 8314-6 against 7100 in the Budget & Rs 6436-2 of the last years Collection.

20 Each day's collection in the 5 toll gates, where the receipts were large, were duly remitted the next day to the Municipal Office & the collections of the other four gates remitted once a week

21 Fees for offensive trades &c

Fees amounting to Rs 105 . . on 3 Cartstands, 7 wood depots, 3 Slaughter houses & 2 straw depots were levied: but no licenses with conditions under section 131 were issued to any of these

Printed forms embracing conditions under which the licenses were issued may be struck off & used with advantage. The estimated receipts were Rs 100 & the collections of last year were Rs 104-12 .

22 A sum of Rs 15-4- being the amount of destraint fees collected under sec 55 on warrants issued for destraint and sale of moveable property of defaulters of house tax, has also been brought under this head. I think it would be better if a separate heading is given & show such entries in the Ledger.

Magesterial fines

23 The Receipts were estimated & Rs 372-5 against Rs 439-11 .. of last year. The sections under which Convictions ensued have not been marked in all cases in the Register of fines kept in the Municipal office as suggested by the late Auditor

Hospitals.

24 The receipts amounted to Rs 7006-8-9 against Rs 5630 .. .. in the Budget and

comprise the following items.

	Rs.
Interest of the funded capital	3761—4—"
Appropriation from G. F.	3000—"
Sale of medicines	78. 8. 5
Sale proceeds of ground originally bought for the construction of a dead house	152. " "
Sundries	14—12 4
Total	7006—8—9

Miscellaneous

Market

25 The collections comprising fixed rent Rs 78. 2. 4, & daily ticket collections 489—11—10 amounted to Rs 567. 14. 4 against Rs 560 in the Budget & Rs 576—3—2 of last year's collections. This market is very poorly attended except once in a week & most of the stalls are vacant

26 The other miscellaneous items call for no remark.

Expenditure.

27 The following are the new works & repairs executed by the Municipality during the year under report

New Works.

New Works.

			Rs. As. Ps.
Communications	1	Construction of cross road from Semmal kovil to Singarbanna	44—8—"
	2	Construction of a new road along the bank of Palleyam channel	175 " "

Repairs.

	3	Repair of road by the side of Mrs Stuarts house	179—" "
	4	Do. of Erickenson road	413—6 "

New Works.

Sanitary & Miscellaneous.	5	Construction of a tunnel from Palleyam channel to Ramasami kovil Teppakulam	3203 " "
	6	Construction of 2 latrines at Contonement	87—" "
	7	Construction of 10 sheds near the Latrines	175 " "
	8	Construction of a bathing place near the Police lines	273 " "
	9	Do. Do. in Palleyam channel	128—" "
	10	Do. of a parapet wall to the wells near Pickemarian street & near jail hospital	74—8 "
	11	Do. of a tunnel in Rajoo's street	19—" "
	12	Do. Do. in Tailor's Do.	20 " "
	13	Do. Do. near the Police station	40—" "

Repairs.

	14	Repair of Sulikulam tank & constructing a bathing sheat	2370—" "

15	Repair to toll gates	Rs	30	1	6	Sanitary & Miscellaneous (Continued)
16	Construction of a parapet wall & drain to a well near Ramasami kovil Lippakulam		54	..	..	
17	Opening the tunnel to do ——		78	1	9	
18	Clearing .. .. do ——		70	..	..	
19	Constructing a drain, tunnel & pieces work in the dispensary		57	..	..	
20	Repair of south Mada street		373	..	..	
21	do & white washing Cumgorkamma		62	15	3	
22	do do do markets —		48	..	..	
23	Cost of filling up pits on the channel bank at Mankuntamichi		11	..	..	

28 Item No 5 was let on contract to two parties each taking half the extent of work They both committed errors & raised the bodel by degrees. A sum of Rs 275 have been deducted from the payment to them as a penalty for their fault.

The people seem to be under the impression that this work is altogether a failure. The level of the tunnel appears to be higher than the level of the channel. No completion certificate for this large work obtained

29 Item No 17 is for repairing & opening the old tunnel of the above Lippakulam 78 Rs were spent in the estimate of Rs 105 & the work abandoned afterwards. Rs Imchilka was taken from the contractor for this work as required by the Act

30 There was another estimate for clearing the same Lippakulam for Rs 70 Item No. out of this Rs 29-4-.. were spent according to the estimate & the rest on works not estimated for.

Rs Imchilka was taken from the contractor & no proceedings appear in the Resolutions passed by the Commissioners at meetings for the transfer of this work

31 Item No 7. No completion certificate obtained.

32 Item No 19. No Imchilka was obtained from the contractor.

33 Item No 21. This work appears to have been very badly done. Brick in chunam lines over the tiles already gave way & there is leakage in every side. Repairs seem to have done greater injury to the building.

34 Item No 22 this work does not seems to have been done well

35 The other works appear to have been

fairly done, but I cannot venture to give any detailed information about them.

Hospitals.

36 The expenditure amounted to Rs 5712-11-8 as laid as under—

1	Pay of Hospital Establishment	1308 — —
2	Do. of Pensioners " "	735-12-5
3	Price of Medicines " " "	906-15-10
4	Diet of patients " " "	962-8-6
5	Boarding & clothing 3 orphans " "	108 " "
6	Water pandall " " "	39-12-2
7	Contingencies " " "	435-10-9
8	Contribution to Immunity B. Dispensary	200 " "
9	Relief to indigent travellers " "	16 " "

Item No 6 appears to be properly chargeable to Municipal fund proper

The dieting expenditure in the Dispensary which amounts to about 1000 Rs in a year is supported by the Bills from the Doctor. The late Auditors suggestion as to introducing a contract system for supply of articles & supporting the expenditure by the contractors bill appear not to have been adopted.

Conservancy

Conservancy

37 The expenditure under this head was Rs 2478—1—3 against 2017-5-10 in last year. The streets & lanes are kept in a beautifully clean state & there is a decided improvement to what I saw in 1899 when I was Sub Magistrate of Talaimannar. The streets & latrines are cleaned daily & the rubbish removed by 5 Scavengers with the aid of 8 bandies.

Avenues.

38 There are 20 gardeners employed to look after 9 gardens containing upwards of 1000 trees & about 2000 avenue trees planted on the roadsides. They are all very well coming up & a presents a beautiful scenery. The cost of the establishment was 1023-9-" against Rs 712-3-". The increase is partly owing to 3 gardens which belonged to Government having been taken up by the Municipality during the year

General Remarks

39 The cash & Ledger books & all the registers with the above exceptions are kept correctly & neatly: the initials of the Vice President have not been obtained in the receipt & expenditure Ledger Books for daily entries & for totals of the months for 6 or 8 months in the year

40 Proper vouchers for all receipts and expenditures are forthcoming except in a few cases but they are not numbered & those numbers entered in the day books to facilitate ready reference. This has been done for the current year

41 There has been some miscalculation in the amount that was given to the Contractor for Tickendon Road by which he lost some 12 annas.

42 Rs 4 have been paid to the Inspector for removing the guns to the band stand but no receipt obtained.

43 Rs 2-4-- being the value of ten tickets have been passed for payment in the meeting held on the 30th April but there are two receipts already obtained dated 28th & 29th of April respectively for the same amount due to the same individual. The former is initialled by the Vice President & the latter not.

44 A sum of Rs 27 being the cost of boarding & clothing 3 orphans at Kanavalie has been drawn twice for the months of January, February & March, once by Revd Cash on the 25th May 1872 & again by the Doctor on the 18th June 1872, but this mistake appears to have been rectified by omitting to draw the amount due for the next quarter.

45 Rs 3-4-6 being the amount of reward for killing dogs, have been paid to the Inspector but no receipts obtained from the dog killers, as is done in other cases.

46 In certain municipal works for execution of work, the amount of the estimates or Contract is not stated.

47 A cheque for Rs 13—12 10 No 198 has been drawn on the 6th May and properly shown in the debit side of the Day Book. But cheques Nos 190 & 197 drawn on the same date have been brought to account on the 14th May.

48 In Duplicate cheque No 254 kept in the office, the amount is not entered & no signature of the Vice President obtained as also in cheque No 294 for Rs 494—6—6.

49. 47 Rs were paid to the Treasury officer on account of the pay of the dresser & peon of the Dispensary but no receipt obtained.

50 Vouchers for expenditure incurred by the Sub Magistrate are not forth coming for the month of March 1873.

51 1800 Rs being the amount of interest

interest on Hospital Funds have been credited to the Municipal accounts No correspondence appears on the record as to the notice of payment This is owing to the Treasury officer being also Vice President. But it would be better if there is a correspondence on the subject as there is in another similar case.

52 Each toll gate keeper has deposited 20 Rs as security for daily payment in the collections of the toll gate: but no security bond or written engagement has been taken from any of them.

53 In many cases receipts have been obtained before payments made or even authorized. This practise is not safe & can be put a stop to except in cases where the Public officers or a firm or company are parties.

54 The practise of appropriating the unspent portion of the salary of establishment for other expenditures should

be discontinued. I regret to see properly refunded to the Treasury.

55. A few mistakes found in the Course of my audit in Ledger books were amended.

56. In some cases sale proceeds of materials have been brought to under account, they should be credited to proper heads in the Ledger.

57. The office copy of the Budget has not been corrected with reference to the proceedings of Government dated 30th May 1872. Financial Department.

I have the honor to be
Sir
Your most obedt & humble Servant

M. Cristnier
Sub Division Assistant
Auditor of the Municipal
Accounts Calcutta.

81 30

Municipal Commissioners Office
Juticorin 12th June 1873.

No 13.

From The Vice President Municipal Commission
Juticorin

To R. H. Puckle Esqre
President Municipal Commissioners
Tinnevelly

Sir.

I have the honor to submit the Annual Report on the Juticorin Municipality for the official year Ending 31st March 1873.

2. The Statements required by G.O. No 1696 dated 28th October 1871. are herewith appended.

3. The taxes have generally been collected without any extraordinary trouble, the number of distraint Warrants issued being 9, and 68 persons have been prosecuted for non payment of their trade tax - Six appeals against assessment on House property, and 78 against the tax on Trades and professions were disposed of.

Receipts

4. House tax. The Budget Estimate amounted to Rs 2600. On this, Rs 2755. 10. 3 was collected; the amount refunded on appeal was Rs 2. 9. - and Rs 36. 9. has been struck off as irrecoverable; the number of houses assessed was 2446, including the village of Maloor lately added to the Municipality.

Sam
The Statement of the Municipal Receipts & Disbursements for 1872-73.

The Executive
Relative to the Municipality

Accounts & Statements
Returned

Accompanied by Municipal Commissioners report on the results of working of the Municipal Accounts & Taxation for 1872-73.

5. Trade tax. This tax has realized Rs 3085. 8. - or Rs 574. 8. - less than the estimate. 78 persons appealed, of which 24 were confirmed and 32 reduced to lower classes; arrears to the amount of Rs 6 were collected after the close of the official year.

6. Tolls. Realized by auction Rs 7652. 8. 3

7. Tax on Vehicles and Animals - Realized Rs 319. bring an increase of Rs 104 in the previous year.

8. Registration of Carts. at Rs 2 per annum realized Rs 78 bring an increase of Rs 22 in the previous year.

9. The amount collected under Miscellaneous fees was Rs 1889. 9. 4.

Expenditure

10. Rupees 3385. 14. 3 have been expended on Repairs of Roads and other improvements; this item is large, but the state of the Great Cotton Road which became municipal property when the limits were extended, was such that it had to be nearly entirely Relaid.

11. Under new works, the Sea Wall may be included on which Rs 588. 7. 10 have been expended; it is hoped that this work will be completed during the present year.

12. Sanitation. The latrines in use being of Cadjan have been removed when necessary, and the suggestions of the Sanitary Inspector attended to - the cost of the

Establishment has been Rs 3303. 7. 8 and the work has been satisfactorily performed.

13. Education. On this head, Rs 13 only have been expended, but the Commissioners are endeavouring to bring other schools under inspection; the system adopted is by Results.

14. Dispensary. The building liberally granted free of rent by the widow of the late Mr. J. Pereira Moraise and used as a Dispensary and by which a saving of nearly Rs 400 per annum to the Municipality is gained, has again been given for the same purpose up to March 1875 when it will be vacated, and the Municipal Commissioners hope that they will by that time be in a position to provide a suitable building out of Municipal funds - the number of patients who have attended and been treated are:

Europeans and East Indians	Indoor patients	1
	Outdoor patients	81
Natives	Indoor patients	19
	Outdoor patients	2362

The Commissioners have much pleasure in testifying to the care and attention of the Apothecary Mr. D. O'Leary in whom they have every confidence.

15. Vaccination. 837 Children have undergone this operation, of which 659 were successful - the Com-

missioners have granted 1anna per child as an inducement; including this and the Salary of the Vaccinator, the cost per head is Rs ..5.1 - they regret that there seems to be room for much improvement, and propose to institute a system of payment by actual results.

16 Lighting. This is satisfactorily carried out, a number of new lamps have been placed in certain streets, while the actual Cost of each has been reduced from Rs1.8.. to Rs1.3... per month.

17. The President having discovered that an old Chuttrum built by a native had been buried for many years under a Sand hill at Malvor, requested the Commissioners to devote a Sum of Money for the purpose of having it cleared and renovated. With his wishes the Commissioners complied and granked Rs 200- the renovation has now been completed and the Chuttrum is used by travellers

18 It is a matter of great regret to the Commissioners that they have to allude to the Misappropriation of Municipal funds (referred to in the Auditor's Report) by the late Head Clerk - this individual has been suspended and his case is now under Magisterial Enquiry - the Commissioners trust by giving more attention to office details and prohibiting the Signing of Receipts &c. except by the Vice President or Commissioners, to prevent a recurrence of a similar loss in future.

19. Though the amount actually spent on new works is small, a very great improvement is noticeable in the Town - the Entire energy of the Commissioners is now devoted to the fresh water project, which will, it is hoped, be of great benefit and Comfort to their fellow townsmen. In a small place like Tuticorin where so much has to be done with a limited amount of funds, great difficulty is experienced in deciding what shall be undertaken first. It is expected that the Railway when finished will provide them with means for bringing in Road making materials which are much required and very expensive.

20. The Salt swamp at the back of the town will partly be taken up by the Railway Company, and means are being adopted to raise the level of the Southern part as quickly as possible, when it will be granted for the building of bazaars &c.- the town is rapidly extending to the westward, and with a daily increasing population, there is great inducement to make this ground useful.

J

I have Vca.
(signed) G. Atkins
Commissioner
for Vice President

(True Copy.)

A. J. Arundell
Gy. Asst. Lab. Comr
for President

Comptd A.P.C

Tuticorin 8/3

S 127- No 586 10th June 1873

From

M. Ragaviengar

Ag Deputy Collector

Tinnevelly

To

R. K. Puckle Esqre

President of the Municipal

Commissioners of Tinnevelly

Sir

With reference to your letter of the 15th ultimo No 160 I beg respectfully to submit my report on the result of my Audit of the accounts of Tuticorin Municipality for the Official year ending 31st March 1873.

2 In the first view I thought that all the accounts would be kept so regularly and systematically and that I could make my report as brief as possible but the way in which the

1873.

Letter from
Ragaviengar Esqr
Ag Deputy Collector
Tinnevelly dated 10th
June 1873 No 202

Report
Annual Report
on the Municipal
Accounts for the
Official Year ending
31st March 1873.
Rec'd 13/3/73

the Registers and Accounts are kept up render the task of Audit difficult and the tricks played by the Municipal Head Clerk Ghanamoottoo Pillai appro-priating the Municipal funds oblige me to submit my report rather long for which I beg to apologize

3- The several erasures and corrections in the figures and dates of collections in the Trade tax Register and the Head Clerk's silence when asked for explanation caused me to suspect him and so I sent for some receipts and on comparing them with the Trade tax Register and daily Cash Chitta the following discrepancies were found-

Statement

Number of Entries	Name	Date of receipt of money	Date of entry in the Register	Amount	Difference between Columns 3 & 4	Remarks
1	2	3	4	5	6	7
		Date Mth. Year	Date Mth. Year	Rs.	a/c Years Mths. Days	
46	Iyempavomal Chetty	28 10 72	28 3 73	6 "	" " 5 "	
124	Armoogam Pillai	24 6 72	31 10 72	3 "	" " 4 7	
do	do	31 10 72	7 2 73	3 "	" " 3 16	
134	Thevanayaga Radan	2 7 72	2 12 72	3 "	" " 5 "	
do	do	2 12 72	18 2 73	3 "	" " 2 6	
120	Iyempermal Chetty	21 10 72	15 2 73	3 "	" " 4 6	
131	Samina dw Panikan	9 8 72	18 2 73	3 "	" " 6 27	
141	A Ruthinarayna Radan	31 8 72	4 3 73	3 "	" " 6 4	
do	do	26 12 72	4 3 73	3 "	" " 2 9	
191	A. Appavoo Achary	2 5 72	8 1 73	1 8	" " 7 6	
418	Moottoosami Pillai	28 8 72	- - -	6 "	- - - -	

4- The Head Clerk gave me 2 lists
& showing the names of individuals whose
taxes Viz^t Rupees 442-8-0 have been
struck off as irrecoverable; of these two
are showing the names of those who
had been ordered to be prosecuted
before the 3^d Class Magistrate for
non payment of their taxes; who (the Submagistr^te)
says that he once informed the Vice
President personally that the defaulters
of the Municipal taxes against whom
Prosecutions had been ordered were
not to be found in the Town and upon
this it appears the Head Clerk got the
Vice President's sanction to strike off
them taxes as irrecoverable balances
I happened to know that One Hana
yena Kylasam Chetti paid Rs. 12-8-0
through One Soobboo Pillai on the 31^st December
1872 - is subsequent to the order for
prosecution

prosecution to the Head Clerk who pro-
mised the payee to get him a receipt
for the Amount after reporting the Municipal
Authorities about it but did not do
so. and on examining the accounts I found
no entry of that Sum, and when the Head
Clerk was called on to explain he ad-
mitting the receipt of the Amount, pleaded
that not with standing his flat refusal
to receive the Money the man persuaded
him to receive it saying that the 3^d Class
Magistrate had told him to go to him
(Head Clerk) and that upon this he
was obliged to take and keep it him-
self as private money so that it might
be repaid when asked for. This plea
is inadmissible altogether in as
much as he has no business to receive
and keep Municipal Money as his own

And

and the fact was not brought to the
notice of the Vice President although
he had clearly known at the time of getting
his sanction to strike off certain taxes
as irrecoverable balances that this
amount was one among them. I therefore
doubt the correctness of the list as
there are no means of proper check -
As all these together made me to
entertain much suspesion I personally
reported the whole fact to the vice
President and requested him that steps
should be taken with no loss of time
and he at once took up the case on
his Magisterial files made the
necessary preliminary enquiries
and left the Head Clerk on
sufficient bail remanding the
case for a few days as he had to go
on

on circuit on some Emergent
business - I beg to observe another
thing Viz. that out of the notices
issued to trade and Professional
tax payers during the year
37 were returned as unserved
by the Peons with the verbal
informations that the parties
could not be found and of
these notices a few are seperated
from the counter foils and again
pasted with them - The notices
do not seem to have been
served in the usual manner. These
transactions with other circum-
stances reflect much doubt
on the Head Clerk and the peons employed
in the Municipality. The subjoined
statement

statement will show the Demands and collections &c of the trade tax for 1872-73.

Class	Number of notices issued	Demand assessed	Actual collections	Amount due on notices not served	Amount struckoff as irrecoverable balances	Arrears at the close of the official year	Remarks
		Rs as p	Rs as p	Rs as p	Rs as p	Rs as p	
English							
I & VII	41	815 - -	761 8 -	" " -	47 8 -	6 - -	
Tamil							
II & III	31	825 - -	762 8 -	25	37 8 -	" " -	
IV	47	564 - -	402 - -	120 - -	42 - -	" " -	
V	107	642 - -	555 - -	60 - -	27 - -	" " -	
VI	182	546 - -	4908 -	27 - -	288 - -	" " -	
VII	55	110 - -	86 - -	10 - -	14 - -	" " -	&c
VIII	32	32 - -	28 - -	2 - -	2 - -	" " -	
Total	495	3534 - -	30858 -	244 - -	1988 -	6 - -	

5- Out of the collection of trade tax of Rs 3085-8-- Rupees 275-8-- were refunded to parties on appeal

6. ——— I am sorry to say that there are also many Erasures and Corrections

37

Corrections in the House tax Register and that the collections were not credited in the accounts on the dates in which they were actually received

7. During the year under report 2446 houses have been taxed bearing 235 houses as the annual rent of which was within 6 Rupees against 2445 houses assessed in the year before of Municipal limits- The House tax of Rupees 2755-10-3- has been collected on only 2299 houses while 122 houses were struckoff the Register as having been removed or taken for Railway purposes but there is no document verified by any of the commissioners to show that this number is correct

The

The particulars are given in the following Statement

Number of Houses assessed	Annual rental on buildings the value of which exceeds 6 Rupees.	Demand at 6 Pies on every Rupee	Net Collection deducting refunds	Refunded on appeal	Amount Struck off as irrecoverable	Total. Remarks
	Rs. as. p.	Rs. as. p.	Rs. as. p.	Rs. as. p.	Rs. as. p.	Rs. as. p.
2446	89350 8 -	2792 3 3	2753 13	29 -	X 36 9 -	2792 3 3

X

Item	Number of Houses	Demand Rs. as. p.	Reasons
1	6	22 14 -	Under a resolution of the Vice President on the report of one of the commissioners
2	5	2 10 -	Reported by Peons as unoccupied
3	1	- 6 -	Notice not issued by the Head Clerk.
4	8	1 8 -	Un occupied as damaged accidental fire &c.
5	1	3 12 -	Upon verbal order by one of the Commissioners.
6	1	3 12 -	Water shed.
7	2	- 12 -	Irrecoverable
	25	36 9 -	

99 38

8. The reasons given by the Head Clerk to the Items Nos 2, 3, 4, 5 and 7 are not satisfactory and unworthy of belief there being no document to show that the houses &c were inspected & the fact reported by any Responsible Officer

9- Only 3. House tax appeals were made for the exemption of Rs 4-10-0. but only one for Rs 2-9-0 was admitted by the Vice-President while the other two were rejected

10- The receipts under the head of Municipal fine - Tax on Carriages & Animals Registeration of Carts & other Miscellaneous sources are entered correctly except as regards the dates of actual receipts of the amounts and of their entries in the Accounts

11- The following abstract statement shows all the receipts and disbursements as entered in the accounts

12- The net balance in favor of Municipality on the 31st March 1873. was

Rupees

Rupees 4734-12-4 - In the Bank Rs 4705-4-0

In the hand of the Head Clerk Rs 29-8-0.

Total Rs 4734-12-4.

Receipts

Item	Amount			Remarks
	Rs	as	p	
Balance brought forward of last year's	3727	14	8	
House Tax	2755	10	3	* A sum of Rupees 2-10-0 has been brought to account in the credit side in excess of the actual receipt-the excess amount credited over and above the actual collection Viz=
Tax on profession & trade	3085	8	0	
Toll Collection	7652	8	3	
Tax on Carriage & Animals	319	0	0	
Registration of Carts	78	0	0	
Bandy permit	50	0	0	
Temporary erections	46	0	0	
Offensive & dangerous trades	25	0	0	
Slaughter houses	20	0	0	
Miscellaneous including Market	10	0	0	
Magisterial fines	264	2	0	
Rents Bungalow receipts	131	8	0	
Sale proceeds of trees	29	7	6	
— do — of lands	196	8	0	
Miscellaneous including Contribution & Sale of Medicines	731	6	6	
Refund ie Advances recovered	385	9	4	
Deposits	1320	0	0	† Out of this sum Rs 300 have been transferred to Municipal Fund by order of the Vice President

On the 23 January 1873 - 2-0-0
Do 25 Feby " - 0-9-0
Do 19 March " - 0-9-0
2-11-0

Deduct
Amount omitted to be brought to account on the 1st Feby 73 - 1-0-0
Net 2-10-0

Total 20828 2 6

Disbursements

Items	Amount			Remarks
	Rs	as	p	
Road — {New Work / Repairs}	3559	13	2	
Buildings — {New Work / Repairs}	2272	6	8	
Draining Swamps	210	10	2	
Establishment (Road)	729	4	4	
Education	13	0	0	
Dispensary	1362	6	2	
Conservancy	3303	7	8	
Vaccination	209	10	0	
Registration of Births	258	0	0	
Office Establishment &c	1759	5	7	
Lighting	863	15	7	
Avenues	33	6	11	
Refund				
Magisterial fines	7	0	0	
Trade tax	275	8	0	
House tax	29	0	0	
On land	*50	0	0	* Amount paid to One Dravia Sagayam Maxeranga from whom the sum received on a land granted under Section 11th of Act III of 1871 under the impression as the land belongs to Government & which was found on subsequent enquiry to be a private property
Deposit Current	1120	0	0	
Last years Deposits	62-15-6			
Total	16093 6 2			
Balance	4734 12 4			
				20828-2-6.

× Particulars
In the Bank 4705 4 4
In the Office 29 8 0

13 There is a difference of Rupees 100 between the accounts of the Bank and that of the Municipality Viz Rupees 4705-4-4- in former and 4605-4-4- in the latter. This one hundred rupees is the balance on a cheque issued to the Bank to pay to one Kutta naina pillay due for auditing the accounts of 1870/71 which was not as yet cashed. This was remarked also in the Auditors' report of the last year - Thus Rs 100 is in difference between the two Offices accounts. I have made arrangements to cancel the cheque & to credit the sum to the Municipality for the year 1872/73 and so Rupees 4705-4-4- in the Bank tally with the accounts of the Municipality

14- The receipts taken from parties for amounts paid to them on account of several works are all right but about 5 for Rupees 16-4-- do not bear the signature of the payee and to some for more than 20 Rupees receipt stamps are not attached.

15 Receipts. The net current receipts deducting refunds (Vide statement No I) amounts to Rupees 19310-2-4

16 Expenditure. Statements II II A and II B contain all the particulars regarding the expenditure

17. Maramut Works. Rupees 2411-5-4 have been expended on new works and Rupees 3385-14-3 on repairs of roads- Rs and Rupees 245-10-2 on drains (Vide statement II-A) All the works are executed under the

the supervision of the Vice President or commissioners through the Maistry employed for the purpose I see no Estimate or completion certificates is furnished for the works but simply money is paid upon the production of a Bill by the Maistry

18 Education. Statement II Grant II. Under this head Rupees 13. have been expended.

19. Lighting. Grant IV. Under this head Rupees 863. 15-7. have been expended. There are 37 Lamps against 19 in the previous year; thus 18 new lamps have been placed during the year and the actual charge for each has been reduced from Rs 1-8-4 to 1-3-4 per month with a saving of 5 Annas on each. Lights should be placed in certain streets at Mélur

20 Endowments Rupees 200 have been expended for repairing an old Chuttrum discovered by the President which was covered under a sand hill at Melur. This is now in use for travellers.

21 Conservancy Under this head Rupees 3303. 7-8. have been expended which includes Establishment costs of Conservancy Carts and Contingencies &c (Vide Statement II Grant III)

22. Watering Streets & Planting Avenues Under this head Rupees 337-4-10 have been expended. Out of this Rupees 303-9-11 paid for watering streets & Rs 33-6-11 for planting Avenues but Rs 303-9-11 entered in the accounts with the repairs of the Road instead of bringing to the Head of watering streets.

23 Dispensary. Under this Head Rupees 1362. 6-2 have been expended which includes

includes the Establishment, purchasing Medicine, Diet for patients and Contingencies &c.
(Vide Statement II Granted III)

24. Vaccination There was an Establishment for Rupees 194-- -- with Contingencies of Rupees 15-10-- thus Rupees 209-10- have been expended under this head.

25 Registration of Births & Deaths

Under this head Rupees 258- -- have been expended on the Establishment

26 Office Establishment Under this head Rupees 1559-5- -- includes the pay of the Municipal Office Vibbendhies and contingencies &c (Vide Statement II grant V.) This sum includes the pay of the Office Establishment for 13 months from April 72 to March 1873 and that of March 1872 of the previous year.

27 One Eroolasawmy Pillai holds a Chit dated 2d May 1873 and signed by the Head Clerk stating that he Eroolasami Pillai obtained

obtained licence for his 2 carts and 4 Bullocks for the current year 1873/74 but the Sum (4 Rupees) stated by him to have been paid was not credited in the accounts and likewise the professional tax of Rupees 3 paid for 1873/74 by Vamamoottoo Pillai the Treasurer in the Bank who has also got a receipt dated 2d May 1873 under the signature of the Head Clerk was not brought to accounts and I think there may be several other cases of like kind. I am at present unable to say exactly the whole amount embezzled by the Head Clerk except that above stated as there are no means to check and before all the parties appear with their receipts, there being no counterfoils or copies of receipts &c in the Office.

28 As the Head Clerk had been allowed to give receipts under his own

Signature

signature for all sums received into the Municipal Office he had the chance of embezzling and dealing with the Municipal Money as he pleased.

29 I beg to report that the suggestions made for the improvements of the Accounts &c in Paragraphs of 37. 38. 39. 44. 46. 47. 48 50 and 51. in the Auditor's report for 1871-72. embodied in the Proceedings of Government dated 11th October 1872 No 1389 have not been brought to force.

30 I beg to suggest that the following improvements may be made in the records of the Municipality

(A) Counterfoils for receipts are to be kept ✓

(B) The cash Book &c must be initialed daily by any one of the Commissioners or the Vice President if convenient.

(C) As a general rule no collections should be made in the Municipal Office after

after 2½ P. M. and all the Money collected in a day should be remitted to the Bank on that day before it closes

(D) All the Money of the Municipality remaining in the hands of the Head Clerk such as contingent Money unpaid Salaries of the Office Establishment &c should be kept in the Deputy Tahsildars Treasury in a Box sealed.

This seems unnecessary if cash are properly kept.

(E) When the Trade and house tax lists are revised separate lists should be prepared and verified by the Authorities making the revision and the practice of making in the Books with Pencil should be avoided.

(F) The cause under which Notices were not served should be certified on the back by the Kurnum or Moonsiff of the place

(G) The practice of striking off the

the arrears at the close of the Official year without sufficient reasons and without a resolution of the meeting should be put a stop to.

(H) The Commissioners should not give any verbal orders to receive back the Notices once served without any appeal in the usual way from the parties concerned and strike off his name.

(I) After the houses have been once assessed with reference to the Register of the previous year the Inspector should go around the streets and examine the new houses not brought to assessment and he should furnish a written statement to that effect

(J) Receipts for all Money received by the Municipality should be signed by one or other of the Commissioners and likewise the receipt taken for money paid should also be counter signed by

by any one of them

(K) The Head Clerk should not be allowed under any circumstances to sign papers connected with money transaction

(L) The Nuisance or Town Inspector should furnish a list every week or fortnight showing the number of Temporary Pandals &c erected with a view to check with the Office Register kept for that purpose.

31. In conclusion I beg to submit the usual Statement. No I. I.A, II, II A, II B, III, and IV, prepared in the form prescribed in G. O. No 1696 dated 28th Octr 1871.

I have the honor to be

Sir

Your Most Obedient Servant.

D Rajamanyam

Ag. Deputy Collector.

Tinnevelly 113

List of Statements accompanying
Vice President's letter

Statements Nos I, I A, II, II A, II B, III
IV - These correspond with those
prepared by the Auditor and are
appended to his Report -
Statement showing the Incidence
of rates and Taxes - vide Government
Order No 822 dated 12th June 1873.

A J Arundel
Ag Additional Sub Collector
for President

No clerk has been convicted &
dism'd, & but 1 dism'd susp.
& sentenced to one year's rig. imp.
& Rs 500 fine & six months add'l rig
imp.

1873 - No 558 Dated
From
The Ag Deputy Collector
Tinnevelly
To
The President &
Municipal Commissioners
Tinnevelly

Dated 10th June 1873
Rec'd 11th June 1873

No 127

Enclosures

Rs 10 - 0 - 0 Rs 15-20

Reporting the receipt
of the Audit of the Accounts
of Municipality of
Tuticorin for 1872 1873.

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

		1872-73						Sanctioned Budget Estimate		
		Detail of Minor heads			Total of Major heads					
		R	A	P	R	A	P	R	A	P
1	Balance brought forward									
	(a) Municipal Fund	1001	1	3	1001	1	3	1000	"	"
	(b) Endowments	"	"	"						
2.	Assignments & allotments by Government									
	(a) Surplus Pound Fund	"	"	"						
	(b) Ferry rents	"	"	"						
	(c) Fishery rents	21	4	"	21	4	"	30	"	"

		Arrear			Current					
3	Rates, taxes &c.									
	(a) Rate on houses, &c. Sec. 40	108	11	3	2331	12	6	2440	7	9
	(b) Taxes on arts &c. Sec. 57	214	5	4	2677	"	"	2921	5	4
	(c) Taxes on vehicles &c. Sec. 63	"	"	"	867	4	"	867	4	"
	(d) Registration of carts Sec. 73	"	"	"	474	"	"	474	"	"
	(e) Tolls Sec. 77	"	"	"	9100	"	"	9100	"	"
	(f) Fees, Sec 106, 123, 130, 131, 136 bye-laws & Schedule A	"	"	"	165	"	"	165	"	"
	(g) Magisterial Fines Sec 87	"	"	"	552	5	8	552	5	8
								16520	6	9
	Carried over							17542	12	"

								350	"	"
								17900	"	"

	1872-73 Details of Minor heads	Totals of Major heads	Sanctioned Budget Estimate
Brought forward		17542 12 "	17900 "
4. Fees in Schools & Training Institutions	89 " "	89 " "	200 "
5. Endowments, Sundry Contributions and donations			
(a) Hospitals	1200 " "	1200 " "	1200 "
(b) Choultries	" " "		
(c) Educational	" " "		
(d) Miscellaneous	" " "		
6. Contributions from Local Funds			
(a) For Public works	" " "		
Communications	" " "		
School buildings	" " "		
(b) Educational	" " "		
For Training Schools	" " "		
(c) Miscellaneous			
Hospitals	530 " "	530 " "	500
7. Miscellaneous			
(a) Rents of Municipal Markets	60 " "		
(b) Rents and fees in Municipal Slaughter houses	10 " "		
(c) Sale of Sweepings See 98	" " "		
(d) Private Scavengering	" " "		
(e) Sale of Materials, Tools & Plants	51 2 "		
(f) Avenues			
(g) Demand Notice fees	121 12 "		
(h) Penalty imposed on Toll Contractor for default of payment in his instalements	20 " "		
		262 14 "	100 "
Carried over		19624 10 "	19900 "

	1872-73 Details of Minor heads	Totals of Major heads	Sanctioned Budget Estimate
Brought forward		19624 10 "	19900 " "
8 Advances recovered			
(a) Value of Toll Tickets Supplied to Contractor in 1870-71	4 9 6 4 9 6		
Total		19629 3 6	19900 " "

Notes to Statement I

1. House & land rates are levied at 3/8 per cent
2. Taxes on arts &c are levied at the Schedule rates
3. Taxes on vehicles are levied at the maximum Schedule rates
4. Carts are registered at 2 Rupees per annum per cart.
5. Tolls are levied at half the Schedule rates
6. License fees are levied at the rate Sanctioned in G. O. No 783 dated 7th June 1871.

V. Annaswamy

Auditor

Statement I.A. Endowments entrusted to the Municipal Commissioners under Sections 15 and 16 for the Official Year 1872-73.

Name of Institutions	Amount of Funded Capital	Balance	Interest on produce of Lands	Appropriation from Capital for expenditure	Contributions & donations of all kinds	Sale of Medicines & Sundry property.	Total Columns 3-7	Current charges (Statement II & III)	Allotted for Public works (Statement II A)	Total charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	
1. Hospital & Dispensaries	"	"	1200--	"	530--	"	1730--	2130-5-11	"	2130-5-11	400-5-11	Negative balance
2. Choultries	"	"	"	"	"	"	"	"	"	"	"	* This sum is contributed by the Palamcottah Municipality out of the Palamcottah Lungerkhana fund.
3. Educational	"	"	"	"	"	"	"	"	"	"	"	
4. Miscellaneous	"	"	"	"	"	"	"	"	"	"	"	

K. Annaswamy
Auditor

111

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

	1872-73 Detail Minor heads	1872-73 Totals Major heads	Estimates
Grant I. (Public works)			
1 New works			
(a) Communications	2557 " "		3000 " "
(b) Educational	" " "		1000 " "
(c) Sanitary & Miscellaneous	552 11 6	3109 11 6	2280 " "
2. Repairs			
(a) Communications	1009 6 9		1600 " "
(b) Educational	" " "		" " "
(c) Sanitary & Miscellaneous	91 1 3	1100 8 "	200 " "
3. (Establishment)	668 6 1	668 6 1	720 " "
4. Tools & plants & Contingencies	" " "	" " "	
5. Contributions to Local Funds	" " "	" " "	
Total Grant I		4878 9 7	8800 " "
Grant II (Education)			
1. Training Schools			
(a) Establishment	" "		
(b) Contingencies	" " "	" " "	
2. Municipal Schools			
(a) Establishment	356 9 4		930 " "
(b) Contingencies	97 6 4	453 15 8	
3 Salary Grants			
(a) Boy's School	210 5 4		100 " "
(b) Girl's School	68 8 "		
(c) Result grant	" " "	278 13 4	200 " "

	1872-73 Detail Minor heads	1872-73 Totals Major heads	Estimates
5 Contribution to Local Funds for Educational Inspectorate	56 8 "	56 8 "	
6 Miscellaneous	" " "	" " "	
Total Grant II		789 8 "	1230 "
Grant III. (Sanitation & Medical Services)			
1. Hospitals & dispensaries			
(a) Establishment	1036 " "		760 "
(b) Medicines & Supplies	281 8 7		300 "
(c) Diet of patients	453 8 7		450 "
(d) Sundries & Contingencies	359 7 9	2130 8 11	300 "
2. Vaccination			
(a) Establishment	120 " "		120 "
(b) Contingencies	" " "	120 " "	30 "
3. Registration of Births & Deaths			
(a) Establishment	179 " "		180 "
(b) Contingencies	" " "	179 " "	
4. Conservancy			
(a) Establishment	537 9 6		1380 "
(b) Sanitary Services	2231 13 6		1320 "
12 Carts — Hire @ 6			
Temporary Hatwas @ 12 "			
(c) Cleansing of tanks, wells & drains	2369 3 4		500 "
(d) Contingencies	" 7 "	5139 1 4	
Total Grant III		7568 7 3	5340 "

	1872-73 Detail Minor heads	1872-73 Totals Major heads	Estimates
Grant IV. Miscellaneous Municipal purposes			
1 Lighting			
(a) Establishment	84 " "		
(b) Contingencies	1522 1 1	1606 1 1	2140 " "
2. Markets			
(a) Establishment	" " "		
(b) Contingencies	" " "	" " "	
3. Chowltries			
(a) Establishment	" " "		
(b) Contingencies	" " "	" " "	
(c) Feeding Travellers	" " "	" " "	
Watering Streets & planting avenues			
(a) Establishment	342 12 "	463 4 2	620 " "
(b) Fences	120 8 2		
Miscellaneous			
(a) Cost of defending a Suit against Commissioners	10 " "		
(b) Numbering houses	82 " 3		
(c) License tins	16 2 6		
(d) Name boards for Streets	243 2 6	351 5 3	
Total Grant IV		2420 10 6	2760 " "
Grant V Supervision & Management			
Office			
(a) Establishment	1374 " 11		
(b) Contingencies	32 5 4	1406 6 3	1610 " "

1872-73

	Detail Minor heads	Totals Major heads	Estimate
2. Miscellaneous			
(a) Auditor's fee	100 " "		
(b) Printing & binding charges	355 3 3		
Low Low	" 3 " "	458 3 3	160 " "
Total Grant V		1864 9 6	1770 " "
Advances recoverable	" " "		
Refunds other than of current Rev	" " "		
Grand total Expenditure		17,521 9 10	19,900 " "
Balances			
(a) Municipal Fund	2107 9 8		
(b) Endowment	" " "	2107 9 8	
Grand Total		19,629 3 6	

K. Arunaswamy
Auditor

Statement II. A. 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.	Price of land purchased for the West New road	" " "	" " "	718 " "	
	Revetment walls by the Side of north new road in the bank of Arunakolam tank	" " "	" " "	1680 " "	
2.	Do Do by the Side of Saravacolam channel	" " "	" " "	47 " "	
3.	Price of land for North New road	" " "	" " "	92 " "	
4.	Do for removing obstruction on Do	" " "	" " "	20 " "	
5.	Petty works & Reserve	" " "	" " "	" " "	
	Total			2557 " "	
(b)	Educational	" " "	" " "	" " "	
(c)	Sanitary & Miscellaneous				
1.	Drain on South of Courtalam Road	" " "	" " "	252 " "	
2.	To raise a fencing wall round a well on the North New road	" " "	" " "	35 " "	
3.	To Construct two Tunnels	" " "	" " "	135 9 6	
	Do a dust hoa	" " "	" " "	5 " "	
	Do a flight of Steps	" " "	" " "	120 " "	
	Petty works & Reserve	" " "	" " "	" " "	
	Total			552 11 6	
	Grand Total			3109 11 6	

K. Arunaswamy
Auditor

Part II Repairs

No	Project	Grant	Remarks
(a)	Communications		
	Compensation for widening 13 Streets	666 95	
	Earth repair to 4 main Streets	203 13 4	
	Petty Repairs & Reserve	139 " "	
	Total	1009 6 9	
(b)	Educational		
	Petty repair & Reserve	" " "	
(c)	Sanitary & Miscellaneous		
	To excavate earth drain in front of Condiaperi channel Sluice	32 15 9	
	To cover drains at 2 detached spots	33 " "	
	To repair Market Stalls	25 1 6	
	Petty repair & reserve	" " "	
	Total	91 13	
	Grand Total	1100 8 "	

V. Amaswamy
Auditor

Statement II. B Detail of Municipal Establishment

		No	Salary per mensem	Salaries per annum	Totals Major heads
Grant I	Public Works				
	Overseers, Rateable pay	4	7½-10 " "	413 6 1	
	Peons	"	" " "	" " "	
	Maistries	"	" " "	" " "	
	Road coolies	5 to 4	4-5 " "	255 " "	
	Total				668 6 1
Grant II	Education:				
	Training Schools	"	" " "	" " "	
	Masters	"	" " "	" " "	
	Clerks	"	" " "	" " "	
	Servants	"	" " "	" " "	
	Total				" " "
	Municipal Schools				
	Masters	3	15-20 " "	337 1 5	
	Clerks	"	" " "	" " "	
	Servants	1	3 " "	19 7 11	
	Total				3569 4
Grant III	Sanitation & Medical Services				
	Hospitals & Dispensaries				
	Medical Subordinates				
	1st Class Apsistant	1	60 " "	660 " "	
	Clerks	"	" " "	" " "	
	Peons	1	7 " "	77 " "	
	Servants	4 to 5-6	" "	299 " "	
	Total				1036

	No	Salary per mensem	Salaries per annum	Totals Major heads
2 Vaccination				
Vaccinators	1	10 " "	120 " "	
Peons	"	" " " " " "		
Total				120 " "
3 Registration				
Registrars	1	15 " "	179 " "	
Peons	"	" " " " " "		
Total				179 " "
4 Conservancy				
Nuisance Inspectors Rateable pay	4	7½-10 " "	401 13 6	
Peons	"	" " " " " "		
Maistries	"	" " " " " "		
Scavengers	18	6 " "	104 12 "	
Cavalgar for Jappakulam	1	4 " "	31 " "	
Total				537 9 6
Grant III Miscellaneous Municipal purposes.				
1 Lighting				
Maistry	1	7 " "	84 " "	
Total				84 " "
2. Markets				
Superintendants	"	" " " " " "		
Servants	"	" " " " " "		
Total				" "
3 Avenues				
Gardeners	5 & 6	5 " "	342 12 "	
Total				342 12 "

	No	Salary per mensem	Salaries per annum	Totals Major heads
Grant V Superintendence & Management				
1 Office				
Manager	1	35 " "	420 " "	
Clerk	1	25-30 " "	355 " "	
Accountant	1	15 " "	180 " "	
Peons	3	6-7 " "	228 " "	
Attender	1	9 " "	99 " "	
Tax gatherers	2.	" " "	17 8 11	
Temporary Gumastahs	4	7½-15 " "	45 " "	
Masalgy	1	2 8 "	29 8 "	
Total				1374 " "

H. Arnaswamy

Auditor

Statement III. Municipality of Sinnevelly

Abstract of Deposits account for the year 1872-73.

Balance brought forward	3668	2 9	Credited to Municipal Funds	554	8 "
Deposits by Appellants	766	14 6	Returned to Appellants	6809	3
Do by Renters	"	" "	Do to Renters	1970	" "
Do by Contractors	"	" "	Do to Contractors	"	" "
Do as Security by Municipal Servants	100	" "	Do to Municipal Servants	1050	" "
Deposited for the execution of work for which private parties are liable	"	" "	Work done	"	" "
			Returned to parties	"	" "
Deposits under Sections 55, 76, 79, 122 143, 149 or Ligo. laws	"	" "	Paid to claimants	"	" "
			Balance	280	" "
Total	4535	1 3	Total	4535	1 3

K. Arnaswamy
Auditor

Statement III Municipality of Tinnevelly

Demand, Collections & Balance Statement for the Year 1872-73 - Current

	1	2	3	4	5	
	Demand assessed	Collected	Remitted on appeal or otherwise	Written off as irrecoverable	Total Columns 2, 3 & 4	Balance
Rate on Houses &c	2400 8 "	2331 12 6	56 1 "	12 10 6	2400 8 "	" " "
Taxes on Arts &c	3097 " "	2677 " "	205 " "	215 " "	3097 " "	" " "
Tolls	9100 " "	9100 " "	" " "	" " "	9100 " "	" " "
Total	14,597 8 "	14,108 12 6	261 1 "	227 10 6	14,597 8 "	" " "

133

V. Amaswamy
Auditor

Statement showing the differences between the Receipts of 1872-73 & the Season Averages

	Balance of Arrears of 1871-72	Average Demands of 1872-73	Collections
1 Taxes on Houses	4308 3 5	2440 7 9	1867 11 8
2 Taxes on Trades	2353 10 8	2921 5 4	5671 0 8
3 Taxes on Professions	692 5 4	867 4 "	1741 8 "
4 Miscellaneous	375 " "	474 " "	99 " "
	7729 2 5	9102 " "	15250 " "

1 Rate on houses. The rate was reduced from 6/4 to 3/8 as per Act of

2 Taxes on Trades. This increase is owing to the collection of arrears of the past year.

3 Taxes on Professions. This increase is owing to the exertions of the Government Police on the Occasion of the Annual Festival.

4 Miscellaneous. This increase seems to have arisen from the re-opening of the Serkhanna Gooday

/35

Arrears

	1	2								
	Balance of old demand	Arrears of previous years	Total demand	Collected	Remitted	Written off	Totals of Columns 4-5-6	Balance		
Rate on houses	" " "	149 15 3	149 15 3	108 11 3	" " "	41 4 "	149 15 3	" " "		
Taxes on Arts	" " "	332 5 4	332 5 4	244 5 4	" " "	88 " "	332 5 4	" " "		
Tolls	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "		
Total	" " "	482 4 7	482 4 7	353 " 7	" " "	129 4 "	482 4 7	" " "		

K. Ramaswamy
Auditor

137

No.	Particulars of Receipts	Actuals of 1871-72.	Actuals of 1872-73	Increase	Decrease	Reasons
6	Magisterial fines	41 7 "	552 5 8	510 14 8	" " "	This increase seems to have arisen from the imposition of heavy fines in some instances.
7	Hospital	335 " "	1200 " "	84	" " "	The Collection under this head in 1871-72 was only for 3½ months, the Institution having been transferred to the Municipality in November 1871.
8	Contributions from Local Fund on account of the Hospital	300 " "	530 " "	22	" " "	This seems to have arisen from increase of Grant allotted by the Local Fund Board on special applications by the Commissioners.
9	Miscellaneous	651 10 4	263 14 "	"	388 12 4	The increase in 1871-72 is owing to some land having been sold for Rs 347-4-".

Pros=10th Sept 73 L/19.

K. Annaswamy
Auditor
Fwd 13/9/73

Incidence of the various Rates and Taxes in the Municipality of Tinnevelly for 1872-73.

District or place in which levied	Population of place	Description and object of Tax	Classes from and property upon, which levied	Number of Tax-payers	Amount of Tax	Incidence of Tax: Per head of population	Incidence of Tax: Per head of Tax-payers	Act or Order under which, and date from which, levied
1	2	3	4	5	6	7	8	9
Tinnevelly Municipality.	20949	1. Rates on houses and buildings at 3/8 percent	Native Christian	33	8-4--	1 anna 9 pies	6 as: 3 p.	Municipal Act 1st May 1869
			Mohomedan	171	111-4--			
			Hindus	5765	2212-8-6			
		2. Rates on lands at percent	"	"	"			
		3. Tax on Arts & Professions &c.	Native Christians	1	1-4--	2 as:	2-3-1.	1st May 1871.
			Mohomedans.	58	124----			
			Hindus	1161	2552-4--			
		4. Tax on carriages, horses &c:	Native Christians	"	------	6 pies	1-12--	1st May 1869.
			Mohomedans	7	16-4--			
			Hindus	467	467----	4 pies	1-4--	1st May 1869.
		6. Tolls at half rates.	"	"	9100----			

Tinnevelly Municipal Office
21st June 1873

A. J. Arundel.
Vice President.

Auditor 7th 13/73

Incidence of the Various Rates and Taxes in the Municipality of Tuticorin for the Year 1872-73

District or place in which levied	Population of place	Description and object of Tax	Class of Inv. & property upon which levied	Number of Taxpayers	Amount of Tax			Incidence of Tax: Per head of Population			Per head of Taxpayers			Nature of Tax under which and date of Sanction which levied	
1	2	3	4	5	6			7			8			9	
					Rs	A	P	Rs	A	P	Rs	A	P		
Tuticorin Town Limits by Division	10,485	1. Rates on houses & buildings at 3½ per cent		2446	2753	1	3	..	4	2 1447/3495	1	2	0 255/2446	Sanctioned III of 1871 G.O. dated 26th July 1872. No. 990	
		2. Rates on land at per cent	..	..	..	..	..	..	..	..	..	..	..		
		3. Tax on arts, professions &c		494	2810	..	..	..	4	3 319/699	5	11	0 72/494		
		4. Tax on Carriages, horses &c		120	31[illegible]	..	..	..	0	5 2941/3495	2	10	6 2/5		
		5. Fees on the Registration of Carts	..	50	78	..	..	..	0	1 499/1165	1	8	10 8/25		
		6. Tolls at rates			765	8	3	..	..	..	..	..	..		

Municipal Commissioners Office Tuticorin 24th June 1873

Geo. Pigot
For Vice President

141

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

	1872-73 Detail (Minorheads)			1872-73 Total (Majorheads)					
	Rs	A	P	Rs	A	P	Rs	A	P
Grant I. Public Works									
1. New Works.									
(a) Communications	173	14	11						
(b) Educational	..	-	-						
(c) Sanitary & Miscellaneous	2237	6	8	2411	5	7	6500	.	
2. Repairs									
(a) Communications	3985	14	3						
(b) Educational	..	-	-						
(c) Sanitary & Miscellaneous	245	10	2	3631	8	5	3000	.	
3. Establishment	729	4	4	729	4	4	600	.	
4. Tools & Plant & Contingencies	..	..	..	..	..	..	200	.	.
5. Contributions to Local Fund	..	..	..						
(a)									
(b)									
Total Grant I.	6772	2	4	6772	2	4	9300	.	.
Grant II. Education									
1. Training Schools.									
(a) Establishment									
(b) Contingencies									
2. Municipal Schools.									
(a) Establishment									
(b) Contingencies									
3. Salary Grants							500	.	
4. Results Grants									
5. Contributions to Local Funds for Educational Inspectorate	13	.	.	13	.	.			
Total Grant II.	13	.	.	13	.	.	500	.	.

Rs 1028

R.O. No. 1263 dt 10/9/73.

Accounts of the Revenue and Outlay of Taxes in the Municipality of Tuticorin for the year 1872-73.

Encl 13/3/74

Statement I. Revenue and Receipts of the Municipal Fund of the Town of Tuticorin during the Official year 1872/73.

		1872/73 Detail of Minor heads			1872/73 Detail of Major heads			Augmented Budget estimate for 1872/73		
1.	Balance brought forward									
	(a) Municipal Fund	3664	15	2	3664	15	2	500	"	"
	(b) Endowments	"	"	"	"	"	"	"	"	"
2.	Assignments and allotments by Government									
	(a) Surplus Pound Fund	"	"	"	"	"	"	150	"	"
	(b) Ferry Rents	"	"	"	"	"	"	"	"	"
	(c) Fishery Rents	"	"	"	"	"	"	"	"	"
	(d) Contributions	"	"	"	"	"	"	"	"	"
		Arrears			Current					
3.	Rates & Taxes &c.									
	(a) Rates on houses (Sec 40)	"	"	"	2753	1	3	2753 1 3	"	"	2600	"	"
	(b) Taxon arts (Sec 57)	"	"	"	2810	"	"	2810 " "	"	"	3600	"	"
	(c) Taxon Vehicles (Sec 63)	"	"	"	319	"	"	319 " "	"	"	400	"	"
	(d) Registration of Carts (Sec 73)	"	"	"	78	"	"	78 " "	"	"	100	"	"
	(e) Tolls (Sec 77)	"	"	"	7652	8	3	7652 8 3	"	"	6400	"	"
	(f) Fees (Sec, 106, 123, 125, 130, 131, 136, Byelaws & Schedules)	"	"	"	151	"	"	151 " "	"	"	200	"	"
	(g) Magisterial Fines (Sec 17)	"	"	"	257	2	"	257 2 "	14,020	11	6	400	"	"
4.	Fees in Schools & Training Institutions	"	"	"	"	"	"	" " "	"	"	"	"	"
5.	Endowments & Sundry Contributions and Donations												
	(a) Hospitals	"	"	"	"	"	"	" " "	"	"	"	"	"
		700	"	"	700	"	"	700 " "	18385	10	8	4950	"	"
	Carried over												

	1872/73. Actual of Minor heads			Detail of Major heads			Sanctioned Budget Estimate for 1872/73	
Brought forward	"	"	"	18385	10	8	11,950	"
6. Contributions from Local Fund								
(a). Public Works	"	"	"	"	"	"	"	"
Communications	"	"	"	"	"	"	"	"
School Buildings &c	"	"	"	"	"	"	"	"
(b) Educational	"	"	"	"	"	"	"	
For training schools &c	"	"	"	"	"	"	"	
(c) Miscellaneous	"	"	"	"	"	"	"	
Hospitals &c	"	"	"	"	"	"	"	
7 Miscellaneous	"	"	"	"	"	"	"	
(a) Rates of Municipal Markets	"	"	"	"	"	"	"	
(b) Rates & fees in Municipal Slaughter-houses	"	"	"	"	"	"	"	
(c) Sale of Surcharges (Sec 98)	"	"	"	"	"	"	100	
(d) Private Endowments	"	"	"	"	"	"	"	
(e) Sale of Materials, tools & plants	"	"	"	"	"	"	50	
(f) Revenue &c	29	1	0				100	
(g) Travelling Bungalow receipt	131	8	"					
(h) Fee under (Section 144)	146	8	"					
(i) Sale of Medicine	228	6	6					
Miscellaneous	535	14						
8 Advances recovered								
(a)	388	9	4	924	7	4		
(b)								
(c)								
				19310	2	"	15200	

153

Note to Statement I.

1. House and land rates are levied @ 3/8 per Cent.
2. Taxes on arts &c are at the Maximum rates.
(e.g. The Maximum schedule rate or half schedule rate or such and such Classes and items at such or such rates)
3. Taxes on Vehicles are levied at the schedule rates

Statements I an
I. A.

Carts are registered @ Rs 1 per half year.
Tolls are levied @ half the above mentioned rates
Licence fees are at the rates sanctioned in G. O. No 4
dated 21st July 1872.

D D Nagamangoe
Acting Deputy Collector

Statement II. Expenditure from the Municipal Fund of the Town of Inverness for the Official year 1872/73.

	1872/73 Detail of Grand heads			1872/73 Detail of Total			Sanctioned Budget Estimate for 1872/73.		
Grant I. Public Works									
1. New Works									
(a) Communications	173	14	11						
(b) Educational	"	"	"						
(c) Sanitary and Miscellaneous	2237	6	8	2411	5	7	5500	"	"
2. Repairs									
(a) Communications	3385	14	3						
(b) Educational	"	"	"						
(c) Sanitary and Miscellaneous	245	10	2	3631	8	5	3000	"	"
3. Establishment	729	4	4	729	4	4	600	"	
4. Tool & plants & Contingencies	"	"	"	"	"	"	200	"	
5. Contribution to Local Funds	"	"	"	"	"	"	"	"	"
(a) For									
(b) &c &c									
Total Grant I.	6772	2	4	6772	2	4	9300	"	"
Grant II. Education									
1. Training schools									
(a) Establishment.									
(b) Contingencies									
2. Municipal schools									
(a) Establishment.									
(b) Contingencies									
3. Salary Grants							500	"	"
4. Result Grants									
5. Contribution to Local Funds for Educational Inspectorat	13	"	"	13	"	"			
Total Grant II	13	"	"	13	"	"	500	"	"

Statement II. Expenditure from the Municipal Fund of the Town of Inverness for the Official year 1872/73.

1. Establishment & Disbursement	1								
2. General Office	2	Stationery & Printing	"	"	"	"	"	"	"
3. Educational	3	Salaries	"	"	"	"	"	"	"
4. Miscellaneous	4	Students Lodgings Rent	"	"	"	"	"	"	"
	5	Apparatus Fuel Office Expenses	"	"	"	"	"	"	"
	6	Contingencies & Petty Items	700	"	"	"	"	"	"
	7	Incidentals Postages Carriages	"	"	"	"	"	"	"
	8	Total Column (3-67)	700	"	"	"	"	"	"
	9	Sanitary Fees Rent & Taxes	200	"	"	"	"	"	"
	10	Repairs Alterations & Additions	"	"	"	"	"	"	"
	11	Total Charge	200	"	"	"	"	"	"
	12	Salaries	500	"	"	"	"	"	"
	13								

Statement II. Expenditure from the Municipal Fund of the Town of Inverness for the Official year 1872/73.

Countersigned

A. Rogerson

Acting Dist. Sy. Collector.

	1872/73 Detail of Minor heads			1872/73 Total Major heads			Sanctioned Budget Estimate for 1872/73		
Grant III. Sanitation & Medical Service									
1. Hospital & Dispensaries									
(a) Establishment	1225	2	8						
(b) Medicines & Supplies	34	3	"						
(c) Diet of patients	4	14	3						
(d) Sundries & Contingencies	98	2	3	1362	6	2	1960	"	"
2. Vaccination									
(a) Establishment	194	"	"						
(b) Contingencies	15	10	"	209	10	"	180	"	"
3. Registration of Births & Deaths									
(a) Establishment	258	"	"	258	"	"	240	"	"
(b) Contingencies	"	"	"						
4 Conservancy									
(a) Establishment	482	12	9						
(b) Sanitary Service (Cost of Conservancy Carts &c)	2727	21							
(c) Cleansing of Tanks, Wells & Drains	"	"	"						
(d) Contingencies	93	8	10	3303	7	8	2680	"	"
Total Grant III	5783	7	10	5133	7	10	5060	"	"
Grant IV. Miscellaneous									
1. Lighting									
(a) Establishment (Contract)	863	15	7	863	15	7	1130	"	"
(b) Contingencies	"	"	"	"	"	"	"	"	"
2. Markets									
(a) Establishment	"	"	"	"	"	"	"	"	"
(b) Contingencies	"	"	"	"	"	"	"	"	"
3. Shoutries									
(a) Establishment									
(b) Contingencies	200	"	"	200	"	"			
(c) Feeding Troughs	"	"	"	"	"	"			
4. Watering Streets & planting Avenues	33	6	11	33	6	11	500	"	"
Total Grant IV.	1097	6	6	1097	6	6	1630	"	"

	1872/73 Detail of Minor heads			1872/73 Total Major heads			Sanctioned Budget Estimate for 1872/73		
Grant V.									
1. Office									
(a) Establishment	633	"	"						
(b) Contingencies	72	9	"	705	9	"	920	"	"
2. Miscellaneous	515	9	"	515	9	"	340	"	"
(a) Office rent	284	8	"						
(b) Furniture	53	11	"	338	3	"			
Total Grant V	1539	5	"	1559	5	"	1260	"	"
Advances recoverable Refunds other than of Current taxes	50	"	"	50	"	"	"	"	"
Total Expenditure	11625	5	8	11625	8	8	17750	"	"
Balances									
(a) Municipal Fund	4734	12	4	4734	12	4	500	"	"
(b) Endowments	"	"	"	"	"	"	"	"	"
Grand Total	19360	2	"	19360	2	"	18250	"	"

W Thompson

10-6-73

Acting Deputy Collector

Statement II A Detail of allotment for Expenditure on Public Works Estimated to Cost Rupees 100 or upwards. 163

Part II Repairs

No.	Project	Grant		
(a)	Communication			
1	Nattu chetty Street Road	226	9	6
2	Parthasarthy Naick St. & Kalyappa Pillay Street Roads.	188	"	10
3	Sattara Street N. Rajah St. Road	193	13	10
4	Peria Nadaly St. Road	51	12	"
5	Beach Road	267	11	4
6	North Cotton Road	133	14	"
7	Great Cotton Road	1064	13	"
8	Chinna Nadaly St. Road	68	15	"
9	South Cotton Road	365	3	4
10	South Rajah St. Road	17	1	11
11	Victoria Street Road	10	12	"
12	Drains	215	10	2
13	Petty Repairs	493	9	7
		3327	14	6
(b)	Educational	"	"	"
(c)	Sanitary & Miscellaneous.	303	9	11
	Grand Total	3631	8	5

Vide Contra.

10-6-73

Acting Deputy Collector

Statement II B. Detail of Municipal Establishment for 1872—73.

	No	Salary per Mensem	Salaries per annum	Total Major heads.
Grant I. Public Works.				
Overseers	"	"	"	"
Maistries	1	15	132 9 3	
Road Coolies	3 or more	7	295 15 8	
Do	4	6	70 7 4	
Do	3 or more	3 8	137 11 "	
Do	5	2 12	92 9 1	
Total				729 4 4
Grant II Education	"	"	"	"
1. Training Schools	"	"	"	"
Masters	"	"	"	"
Clerks	"	"	"	"
Servants	"	"	"	"
Total	"	"	"	"
2. Municipal Schools				
Masters	"	"	"	"
Clerks	"	"	"	"
Servants	"	"	"	"
Total	"	"	"	"
Grant III Sanitation & Medical Services				
1. Hospitals & Dispensaries				
Assistant Apothecary	1	70 to 100	" " 989 2 8	
Compounder	1	10	" " 120 " "	
Pron	1	6	" " 72 " "	
Sweeper	1	3-8-64	" " 44 " "	
				1225 2 8
Vaccination				
Vaccinators	1	15	" " 194 " "	265
Prons	"	"	" " " " "	194 " "
Total				194 " "
3 Registration				
Registrars	1	20	" " 258 " "	
Prons	"	"	" " " " "	
Total	"	"	" " " " "	258 " "
4 Conservancy				
Nuisance Inspector	1	20 to 25	" " 303 3 2	
Prons	2	7	" " 179 9 7	
Scavengers, Jotties & c & c } Contract				
Total	"	"	" " " " "	482 12 9
Grant IV Miscellaneous Municipal Purposes.				
1. Lighting (Contract)	"	"	" " " " "	" "
Massalgies	"	"	" " " " "	" "
Total	"	"	" " " " "	" "
2. Markets.				
Superintendents	"	"	" " " " "	" "
Servants	"	"	" " " " "	" "
Total	"	"	" " " " "	" "
Grant V. Supervision & management				
1. Office				
Head Clerk	1	35	" " 455 " "	" "
Clerks	"	"	" " " " "	" "
Accountants	"	"	" " " " "	" "
Prons	2	7	" " 178 " "	
Total				633 " "

D Dhanukoti &c
Asstt Deputy Collr

Statement III Municipality Tuticorin
Abstract of Deposit account for 1872-73

Balance brought forward	62	15	6	Credited to municipal				
Deposits by appellants	~~1020~~	~~0~~	~~0~~	Fund	200	"	"	
Do by Contractors	1020	"	"	Returned to appellants	"	"	"	
Do as Security by				Do to Renters	"	"	"	
Municipal Servants	"	"	"	Do to Contractors	1045	"	"	
Deputed for the execution				Do to Munic[illegible] Servants	"	"	"	
of works for wh private	300	"	"	Work done	"	"	"	
parties are liable				Returned to parties	"	"	"	
Deposits under				Paid to	137	15	6	
Section, 55, 76. 79.				Balance	"	"	"	
122, 143, 149 or Bye laws	"	"	"					
Total	1382	15	6		1382	15	6	

10-6-73

D Rajamanickam
Acting Deputy Collector

Verified and Sent
T. A. Pereira
T. T. B. and III

Statement IV Municipality of Tuticorin Demand, Collections and Balance Statement for the Year 1872-73

Current

167

	1 Demand apeased			2 Collected			3 Remitted on Appeal or other			4 Written off as irrecover-able			Total Columns 2.3.4			Balan		
Ration houses &c	2792	3	3	2753	1	3	2	9	"	36	9	"	2792	3	3	"	"	"
Taxes on arts	3534	"	"	2810	"	"	275	8	"	442	8	"	3528	"	"	6	"	"
Tolls	7652	8	3	7652	8	3	"	"	"	"	"	"	7652	8	3	"	"	"
Total	13978	11	6	13215	9	6	278	1	"	479	1	"	13972	11	6	6	"	"

Arrears

	1 Balance of old demand			2 Arrears of previous Yr			3 Total Demand			4 Collected			5 Remitted			6 Written off			Totals Columns (4.5.6.)			Balance		
Rations houses	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Taxes, Arts	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Tolls	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Total	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"

10-6-73

D Rajamanickam
Acting Deputy Collector

Statement I. Revenues & Receipts of the Municipal Fund of the Town of Palamcottah during the official year Commencing 1st April 1872 Ending 31st March 1873.

169

	Arrears			Current			1872-73 Detail minor heads			1872-73 Total Major heads			Sanctioned Budget
Balance brought forward							458	6	10				2000
(a) Municipal Fund							358	..	..	4945	6	10	500
(b) Endowments													
2. Assignments & Allotments by Government							..	..	..				
(a) Surplus Pound Fund							..	..	..				
(b) Ferry Rents							..	..	..				
(c) Fishery Rents													
3 Rates & Taxes.													
Rates on House Tax Lee 40	..	..	..	3270	7	8	3270	7	8				3300
Tax on Arts &c Lee 57	182	14	8	800	..	..	983	14	8				2000
Taxes on Vehicles &c Lic 63	..	..	..	1376	..	..	1376	..	..				1400
Registration of Carts &c 73	..	..	..	465	..	..	465	..	..				450
Tolls Section 81, 106–8 ..													
Section 77, 8207-14 ..	260	..	..	8054	6	..	8314	6	..				7100
Fees, &c Sections 123, 130, 181, 136													
Bye laws & schedule A	..	..	..	120	4	..	120	4	..				100
Magesterial Fines	..	..	..	372	5	1	372	5	1	14902	5	5	350
4 Fees in schools &c	..	..	..	..	..	..	..	..	..				
5 Endowments & Sundry Contributions &c													
Hospitals													
Interest on the funded Capital	..	..	..	3761	4	..							
Appropriation from D:	..	..	..	3000	..	..							
Sale of medicines	..	..	..	78	8	5							
D: of Dead Stones (ground assigned & purchased by Government)	..	..	..	162	..	..							
Sundries	..	..	..	14	12	4	7036	8	9	7036	8	9	5820

Accounts No.

Form 135 73

Form 135 73 10-2-73 10.

		1872-73. Retail minor heads			1872-73. Estate major heads			Sanctioned Budget amount
6	Contributions from Local Funds							
	For Public Works	..	..	..	..	..	..	
	Educational		..	..		..	..	
	Miscellaneous		..	..		..	..	
	Hospital							
7	Miscellaneous	460	..	..	460	..	..	460
	Rent of Municipal Market	567	14	4				
	Do. & Fees in Municipal Slaughter House	..	..	..				
	Rent of Toll gates	30	..	..				
	Sale of tolls & plants	76	1	2				
	Do. of Grass growing in Municipal gardens	35	..	..				
	Do. of Loppings of trees	17	15	10				
	Rent of Palmyra Tope	14	..	..				
	Fees collected at the Travellers Bungalow	119	2	8				
	Sundries							
		1	10	8	861	12	8	900
8	Advances recovered	..	..	..	..	..	..	..
	Grand Total				28,176	1	8	24,850

Note.

1 House rates are levied at 6 per cent
2 Taxes on Arbutes are levied at the Maximum Schedule rates
3 Taxes on Vehicles are levied at the do.
4 Carts are registered at 2 Rs per cart per annum
5 Tolls are levied at Half of the Maximum Schedule rates
6 License fees are levied at the rates sanctioned in Govt order No 33, dated 30 March 1858

A Kriesler
Asst Division Registrar
Auditor of the Municipal Accts
Palamcottah.

I A Statement

Statement I A Containing the particulars to be included in the Municipal Commissioners Budget Estimate of Municipal Income under Section 15 and 16 for the official year 1872-73.

1 Name of Institution	2 Amount of funds called for	3 Balance	4 Interest on balances of Cash	5 Allocation from Collected on account	6 Contributions and donations of all kinds	7 Sale of Medicines or Indent Supplies	8 Cash (Column 3-7)	9 Annual Charges	10 Allocation P. W. Establishment II & III	11 Cash Charges	12 Balance	13 Remarks.
1 Hospitals & Dispensaries	84,500 "	358 "	37674 "	3000 "	460 "	24549	78248	9	5712	18 5/4	12 / 6227	9/597 "
2 Charitable	"	"	"	"	"	"	"	"	"	"	"	"
3 Educational	"	"	"	"	"	"	"	"	"	"	"	"

A Kriesler
Asst Division Registrar
Auditor of Municipal Accounts
Palamcottah

Statement II Expenditure from the Municipal Fund of the Town of Palamcottah during the year commencing 1st April 1872 & ending 31st March 1873. 173

	1872-73. Detail of minor Heads			1872-73. Total of Major heads			Sanctioned Budget Amount.
	Rs	as	p	Rs	as	p	Rs
Grant I Public Works.							
1 New Works.							
(a) Communications	850	8	..				
(b) Educational	..	..	..				
(c) Sanitary & Miscellaneous	4576	14	5	5427	6	5	6650
2 Repairs.							
(a) Communications	1067	2	7				
(b) Educational	..	..	..				
(c) Sanitary & Miscellaneous.	2724	2	6	3791	5	1	2360
3 Establishment	531	12	4	531	12	4	480
4 Tolls, Plants & Contingencies	23	2	3	23	2	3	70
Total Grant I				9773	10	1	10560
Grant II Education.							
1 Salary grants.							1000
Tinnevelly Girls Tamil school	220	..	..				
Christian do do	48	..	..				
do do English school	84	..	..				
East Indian Girls school	120	..	..				
Anglo Vernacular school	84	..	..				
Two Zyal school for 1 month	13	..	..	569	..	..	
2 Result grant							
Six pyal schools	463	7	3	463	7	3	
3 Contribution to Local Fund for Educational purposes.	51	4	..	51	4	..	
Total Grant II				1083	11	3	1000
Grant III. Sanitation & Medical services							
1 Hospital.							
Hospital Assistants & peons pay	564	..	..				
Other establishments ..	744	..	..				
Pay of out Pensioners	735	12	5				
Medicines & Supplies	906	15	10				
Diet of in-patients	962	8	6				

Statement
No 72

	1872 73 Detail of Minor Heads			1872 73 Total Grant Heads			Sanction Budget
	Rs	As	Ps	Rs	As	P	Rs
Boarding & clothing of 3 Orphans	108	..	..				
Contingencies (Water pund all Expenses inclusive)	475	6	11				
Contribution to the Sinnenelly Branch Dispensary	1200	..	..				
Relief to indigent Travellers	16	..	..	5712	11	8	5020
2 Vaccination							
(a) Establishment	120	..	..				
Contingencies	2	12	..	122	12	..	120
3 Registration of Births & Deaths							
Establishment	188	..	..				
Contingencies	5	4	..	193	4	..	190
4 Conservancy							
Establishment	976	9	10				
Amount of contract for cleansing the town for 7 months	885	..	..				
Hire of Bullocks	517	8	..				
Repair of Carts	81	14	5				
Contingencies	12	1	..	2473	1	3	3020
Total Grant III				8501	12	11	8850
Grant IV Miscellaneous Municipal purposes							
1 Lighting							
Amount of Contract for lighting the Town	827	9	8				
Cost of 12 street lamps	46	..	..				
Do of 12 Iron brackets	34	8	..				
Do of 12 stone Pillars	90	..	..				
Repair of street lamps	3	5	..				
Sundries	14	13	11	1015	4	7	1100
2 Market							
Establishment	201	5	..	201	5	..	250
3 Planting avenues							
Establishment	1023	9	..				
Construction & repair of garden fences	222	3	..				
Cost of planting trees	82	9	10				
Purchase & repair of garden implement	11	6	3	1339	12	1	850
4 Firing a time gun							
Establishment	84	..	..				
Cost of Gunpowder &c	91	8	3	175	8	3	150

	1872 73 Detail minor heads			1872 73 Total Grant Heads			Sanction Budget amount
	Rs	As	Ps	Rs	As	P	Rs
5 Destruction of stray dogs							
Reward for killing dogs	9	12	..	9	12	..	20
6 Travellers Bungalow							
Establishment for 5 months	50	12	6				
Contingencies	..	13	10	61	10	4	
7 Repair of church clock							
Cost of renewing the face of the old church clock at Durukunkuricki	28	11	10	28	11	10	
8 Cost of impounding Cattle	16	2	6	16	2	6	
9 Sundries	8	11	11	8	11	11	
Total Grant IV				2856	14	6	2370
Grant V Supervision & Management							
1 Office							
Establishment	1573	..	..				
Contingencies	129	15	9				
Printing charges	483	4	..				
office rent	182	..	..	2308	3	9	1490
2 Miscellaneous							
Auditors remunerations	100	..	..	100	..	..	100
Total Grant V				2408	3	9	1590
Advances recoverable	..	..	..	..	..	..	..
Refunds of other than current Tax	4	..	..	4	..	..	
Grand Total Expenditure				24528	4	6	23870
Balances.							
(a) Municipal Fund	1950	12	2				
(b) Endowment	1597	1	..	3547	13	2	
Total				28176	1	8	

M. Forbes Lieut
Lnd Division Assistt
Auditor of the Municipal Accts
Balance total.

Statement II A Detail of allotment for expenditure on Public Works executed in the Palamcottah Municipality during 1872-73. Part I New Works. 179

No	Project	Amount of Estimate	Each expenditure	Expenditure in 1872-73	Remarks
	a Communications				
1	Construction of a road on the channel bank in Muni Kunkanichi	186	.. .. ..	175	1 175
					44-8
2	Do of a cross road to Singerkana street	44 8 4	.. .. ..	44 8 4	✓ 373 —
					17 9
3	Do of a road in Sivankovil Madakkedi	400	.. .. ..	373	✓ 771-8
4	Do of a road by the side of Ingoo Stuarts & Mr Gregory's House	190	.. .. ..	179	✓
5	Do of 3 tunnels, one in Taylors street, one near the Police station, & one in Tailors street	83	.. .. ..	79	✓
	Total	903 8 ..	.. .. ..	850 8 ..	
	(b) Sanitary & Miscellaneous				
1	Construction of a bathing ghaut & tank north of the Police lines	300	.. .. ..	273	✓
2	Construction of a Tunnel & Ramasamy kovil Teppakulam	3495 13 6	.. .. ..	3203	✓
3	Value of land purchased by Government for construction of a dead House	.. .. ..	.. .. ..	394 12 10	Chargeable to Lunger: funds
4	Construction of a bathing ghaut in the channel bank in Muni kunkanichi	128	.. .. ..	128	✓
5	Value of water wheel for Ramasamy kovil Teppakulam	.. .. ..	.. .. ..	45	✓
6	Construction of 2 Latrines in Regimental lines	104	.. .. ..	87	✓
7	Do of 5 sheds	175	.. .. ..	175	✓
8	Do of parapet walls to the wells in Lichmanam street & near the Jail Hospital	76	.. .. ..	74 8 ..	✓
9	Do of a Dust box	.. .. ..	.. .. ..	6 8 3	✓
10	Do of a Tunnel, drain & Pitchatch to the well in Lunger Kana Compound	57	.. .. ..	57	✓ Chargeable to Lunger: funds.
11	For railings near the market	.. .. ..	.. .. ..	133 1 4	Executed by the Dist Engineer's Establishment
	Total	4335 13 6	.. .. ..	4570 14 5	
	Total	5239 5 6	.. .. ..	5427 6 5	
	Grand Total				

Statement No II

Part II Repairs

No	Project	Grant			Remarks
	(a) Communications				
1	Balance of cost of repair of Trichendore road	413	6	-	✓
2	Materials on site for the repair of roads within Municipal limits	653	12	7	✓
	Total	1067	2	7	
	(b) Sanitary & Miscellaneous.				
1	Repair of Mulikulam Tank	2370	..	..	✓
2	Cost of clearing the old Tunnel of Ramasami kovil Teppakulam	78	1	9	✓
3	Cost of whitewashing & repairing the Market buildings	48	..	..	✓
4	Do. Do. Do. Lingerkama buildings	62	15	3	Chargeable to Loan funds.
5	Cost of clearing & repairing Ramasamikovil Teppakulam	70	..	..	✓
6	Repair of Lall gates	30	1	6	✓
7	Do of the parapet wall to the well near Ramasamy kovil Street	54	..	..	✓
8	Cost of filling up pits on the Channel bank at Vankukumkinichi	11	..	..	✓
	Total	2724	2	6	
	Grand Total	3791	5	1	

M. Krishnan
Sub Division Shecistadar
Auditor of the Municipal Accounts
Palamcottah.

Statement II B Detail of Municipal Establishment

181

1	2 No.	3 Salary per mensem			4 Salaries per annum		
Grant I - Public works							
1 Maistry at Rs 12	1	12	..	..	142	..	..
4 Milemen and 4 mile boys at 5 and 2 Rs respectively	8	28	..	..	326	7	11
1 Temporary Maistry at 15 Rs for about 4 months	1	15	..	..	63	4	5
Total	10	45	..	..	531	12	4
Grant II Education	..	..	..	..	..	..	..
Grant III Sanitation and medical service ..							
1 Hospitals and Dispensaries							
1 Medical Subordinate ..	1	40	..	..	480	..	..
1 Peon	1	7	..	..	84	..	..
2 Clerks on 7 and 5 Rs each ..	2	12	..	..	132	..	..
Servants	11	54	..	..	612	..	..
Total	15	113	..	..	1308	..	..
Vaccination							
Vaccinator	1	10	..	..	120	..	..
Total	1	10	..	..	120	..	..
3 Registration							
Registrars at 8 Rs each ..	2	16	..	..	188	..	..
Total	2	16	..	..	188	..	..

1	2 No.	3 Salary per mensum			Salaries per annum		
4 Conservancy							
Nuisance Inspectors at 20, 15 & 5 Rupees	3	40	"	"	480	"	"
Peons at 6 and 5 Rs each	2	11	"	"	97	"	"
Sweepers and Dolies for 5 months at 5½ and 5 Rupees	15	78	8	"	355	2	"
Kavalgar for about 5 months	1	3	"	"	15	12	10
Slaughter House Sweeper	1	1	"	"	11	"	"
Temporary Sweepers for about 1 month	4	5	"	"	17	11	"
Total	26	138	8	"	976	9	10
Grant IV Miscellaneous Municipal purposes							
1 Market							
Maistry	1	8	"	"	95	"	"
Peon	1	4	"	"	48	"	"
Sweeper	1	5	"	"	58	5	"
Total	3	17	"	"	201	5	"
2 Planting avenues							
Gardeners	18	90	"	"	1023	9	"
Total	18	90	"	"	1023	9	"
3 Firing a time gun							
Gunner	1	7	"	"	84	"	"
Total	1	7	"	"	84	"	"

1	2 No.	3 Salary per mensum			Salaries per annum		
Grant V Supervision and management							
Head clerk	1	40	"	"	480	"	"
Assistant clerks on Rs 17 and 10	2	27	"	"	324	"	"
Attenders at 7 Rs each	2	14	"	"	166	"	"
Tax gathers at Rs 6 each	2	12	"	"	143	8	"
Gate keepers at 6, 5, 4 and 3½ Rs for 5 months	14	77	"	"	361	8	"
Gate peons at 4 and 3½ Rs each for 5 months	2	7	8	"	38	"	"
Total	23	177	8	"	1573	"	"

+ 54

M Krishnier

Sub Division Licentiate &
Auditor of Municipal
accounts Palamcottah

The difference in calculation between columns 3 & 4 is owing to the changes in pay, fines, and to the whole establishment not having been appointed in the beginning of the year but at different times.

Statement III Municipality of Palamcottah

Demand Collection and Balance Statement for the year 1872-73

	1 Demand assessed			2 Collected			3 Remitted in appeal or otherwise			4 Written off as irrecoverable			5 Total Columns 2·3·4			6 Balance		
Rate on Houses &c	3535	4	7	3270	7	8	264	12	11	"	"	"	3535	4	7	"	"	"
Tax on arts &c	2249	"	"	801	"	"	519	"	"	"	"	"	1320	"	"	929	"	"
Tolls	8054	6	"	8054	6	"	"	"	"	"	"	"	8054	6	"	"	"	"
Total	13838	10	7	12125	13	8	783	12	11	"	"	"	12909	10	7	929	"	"

Arrears

	1 Balance of old demand			2 Arrears of previous year			3 Total Demand			4 Collected			5 Remitted			6 Written off as irrecoverable			7 Total Columns 4·5·6			8 Balance		
Rate on Houses &c	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Tax on arts &c	"	"	"	260	10	8	260	10	8	182	14	8	"	"	"	55	1	4	238	"	"	22	10	8
Tolls	"	"	"	260	"	"	260	"	"	260	"	"	"	"	"	"	"	"	260	"	"	"	"	"
Total	"	"	"	520	10	8	520	10	8	442	14	8	"	"	"	55	1	4	498	"	"	22	10	8

M. Krishnan
Sub Division Sheristadar
Auditor of Municipal
account Palamcottah

Statement III Municipality of Palamcottah

Abstract of Deposits Accounts for the year 1872-73 1873

Balance brought forward from last year	750	"	"	Returned to Contractor	750	"	"
Deposits by Contractors	70	"	"	Balance	270	"	"
Do by Gate Keeper	200	"	"					
Total	1020	"	"	Total	1020	"	"

M. Kristnier
Sub Division Sheristadar
Auditor of Municipal
Accounts Palamcottah

Rec'd 13/3/73

Rent 1263

Statement
No IV

Statement No. VII

Palamcottah. 189

List of Statements accompanying Vice President's letter.

Statements Nos. I, IA, II, IIA, IIB, III, IV.

These correspond with those prepared by the Auditor and are appended to his Report.

Statement showing the Incidence of Rates and Taxes. Vide Government Order No. 822. dated 12th June 1873.

A. J. Arundel
Offg. Additional Sub Collector
for President.

S.O. No. 1263 dt 10/9/73.

Copy of letter dt. 19-20
Collector Malda
Enclosed Relieving
Order in Fee Farm
Estate of Palace
Collector for 1877-78

Incidence of the various Rates and Taxes in the Municipality of Palamcottah for the Official Year 1872-73

District or place in which levied	Population of place	Description and object of Tax	Classes from, and property upon, which levied	Number of Taxpayers	Amount of Tax	Incidence of Tax: Per head of Population	Incidence of Tax: Per head of Taxpayers	Act or Order under which and date from which levied
Palamcottah	17495	I Rate on Houses and Buildings at 6 per Cent	Europeans from Terraced, Tiled and Thatched Houses; East Indians from Tiled and Thatched Houses; Native Christians, Hindus & Mahomedans from Tiled and Thatched Houses & Thatched Huts.	2212	3270-7-8	-2-11	1-7-7	Order published in the Fort St. Gazette dated 15th April 1869 No. 191 and the date from which levied is 1st May 1869.
		II Rate on Lands at per Cent	"	"	"	"	"	"
		III Tax on Arts, Professions &c	Europeans upon their Official Salaries under Classes III and IV of Schedule B					
			East Indians Do. under Classes V, VII and VIII of Do.	440	801----	"---8	1-13-1	Order dated 7th June 1871 No. 783 Date from which levied is 1st May 1871
			Native Christians, Hindus & Mahomedans upon Bazaar, Shops, Manufactures, Retail dealings, under Classes V, VI, VII and VIII of Do.					
		IV Tax on Carriages, Horses &c	Europeans & East Indians from 4 and 2 wheeled Carriages, Horses, Ponies, Bullocks and Dogs.					
			Native Christians from 2 wheeled Carriages, Horses, Bullocks and Dogs.	427	1376----	"-1-3	3-3-7	Order dated 15th April 1869 No. 191 Date from which levied is 1st May 1869
			Hindus & Mahomedans from 2 wheeled Carriages, Bullocks, & persian Dogs.					
		V Fees on the Registration of Acts	Native Christians, Hindus & Mahomedans	233	465----	"---5	1-15--	Order dated 2d September 1868 No. 1092 Date from which levied is 1st May 1869
		VI Tolls at half the Maximum Schedule rate	All Classes with the exception of those who take out Licenses from property as land under Schedule D Camel and Elephant excepted	"	8054----	"	"	Order dated 30th October 1866 No. 1106 Date from which levied is 15th November 68

S. A. Sachs
Vice President

19

№ 202 Tinnevelly 15th July 1873

From R. K. Puckle Esqr
President Municipal Commissions

To The Honourable W. Hudleston
Chief Secretary to Government
Fort Saint George

Sir,

I have the honour to forward the Annual and the Audit Reports on the three Municipalities of this District for the year 1872-73.

2 Tinnevelly. The accounts were audited by K. Annasamy Ayyar, a Pleader of the District Court. The Receipts & the Expenditure were as follows:-

Receipts.	Rs. A. P.
Balance brought forward	1001-1-3
Rates on houses and buildings	2440-7-9
Tax on arts, trades & professions	2921-5-4
Tolls	9100-"-"
Tax on Vehicles & Animals	867-4-"
Registration of Carts	474-"-"
Fees for Miscellaneous Licenses	165-"-"
Magisterial Fines	652-6-8
Educational Fees	89-"-"
Hospital Endowment	1200-"-"
Contribution from Local Funds for hospital	530-"-"
Other Receipts	288-11-6
Total	19629-3-6

Expenditure.

	Rs.	A.	P.
Grant I.			
New works	3,109	11	6
Repairs	1,100	8	-
Establishment	668	6	1
Grant II.			
Education	789	6	-
Grant III.			
Hospitals & Dispensaries	2,130	5	11
Other Sanitary Services	5,438	1	4
Grant IV.			
Lighting	1,606	1	1
Other Miscellaneous purposes	814	9	6
Grant V.			
Establishment & Contingencies	1,406	6	3
Other purposes	458	3	3
Total	17,521	9	10

3. The Balance to the Credit of the Municipality at the End of the Year amounted to Rupees 2,107-9-8 which tallies with the amount in the Treasury.

4. The House-tax at 3½ per Cent yielded Rupees 2,440-7-9 including Rupees 108-11-3 arrears. This slight increase on the Estimate arose from the Extension of the Municipal limits.

5. The License-tax yielded Rupees 2921-5-4 including Rupees 244-5-4 arrears. This is an increase of Rupees 300 on the previous year's Receipts, but considerably less than the Estimate which was too high.

6. The Tolls produced Rupees 9,100 the exact amount of the Estimate. The increase of

Rupees 760 on the Receipts of the previous year is partly attributable to the Completion of the Bridge over the Tambraparnie.

7. Magisterial Fines realized Rupees 652-5-8 or Rupees 300 over the Estimate. Of this sum Rupees 126 were Fines as penalty from Trade-tax Defaulters.

8. Satisfactory progress has been made in the material improvement of the Town. Two important lines of communication are approaching completion, a number of lanes in densely populated parts of the Town have been opened out, the three main irrigation channels that flow through the Town and two large Square tanks, were thoroughly cleaned. The lighting of the Town is much appreciated and the number of lamps has been nearly doubled.

9. Palamcottah. The accounts were audited by A. Kristnier, the Sub Division Sheristadar.

10. The Receipts & Expenditure were as follows:—

Receipts.	Rs.	A.	P.
Balance brought forward	4,945	6	10
Rates on houses and buildings	3,270	7	8
Rates on lands	983	14	8
Tax on Arts, Trades & professions	8,314	6	-
Tolls	1,376	-	-
Tax on Vehicles & animals	465	-	-
Registration of Carts	120	4	-
Fees for Miscellaneous licenses	372	5	1
Magisterial Fines			
Carried over	19,847	12	3

	Brought forward	19,847-12-3
Hospitals.	Interest on Funded Capital	3,761-4-.
	Appropriation from Do	3,000-.-.
	Various	246-4-9
Contribution from Local Funds for hospital.		460-.-.
Other Receipts		861-12-8
	Total	28,176-1-8

Expenditure.

Grant I.		
	New works	5,427-6-6.
	Repairs	3,791-6-1.
	Establishment &c	654-14-7.
Grant II.		
	Education	1,083-11-3.
Grant III.		
	Hospitals & Dispensaries	5,712-11-8.
	Other Sanitary Services	2,789-1-3.
Grant IV		
	Lighting	1,015-4-7.
	Other Miscellaneous purposes.	1,841-9-11.
Grant V		
	Establishment & Contingencies.	2,408-3-9.
	Refunds of other than Current Tax	4-.-.
	Total	24,628-4-6.

11. The balance to the Credit of the Municipality at the end of the year amounted to Rupees 3,647-13-2 which tallies with the amount in the Treasury.

12. Of the Current Trade Tax, only Rupees 801 was collected out of a demand of Rupees 2,249. a Sum of Rupees 519 was remitted, and a balance remained in arrear of Rupees 929. of which more than one-third has since been collected. The Commissioners were intentionally lax in the Collection of this tax on account of the General prejudice against it. It has been struck out of the budget for 1873-74 and the arrears can now be disposed of without difficulty.

13. Tolls realized for the year under report Rupees 8054-6-. bring Rupees 1000 nearly above the Estimate and Rupees 1,600 above the Receipts of the previous year. This increase is chiefly due to the re-opening of the bridge over the Tambraparni.

14. Expenditure. New Communications Cost only Rupees 860, as the Town is already well supplied with roads. A masonry channel was built at a Cost of Rupees 3,203 to supply the Quarry tank of Ramaswami Covil from a large irrigation channel. Owing to an error of level the water in the tank though never left more about 6 feet in depth ebbs & flows according to the level of the water in the Channel. A portion of Mulikulam tank has been shut off by a masonry wall. The reservoir thus formed has been deepened, and by the addition of two substantial bathing Chauts, a great improvement has been effected which is specially serviceable during the dry months. Progress continues to be made in lighting the Town and the arrangements for Conservancy are successful.

15. Inspection. The accounts were audited by M. Raghavengar, the Deputy Collector in charge of Salt.

16. The Receipts & the Expenditure were as follows:—

Receipts.

	Rs	As	P
Balance brought forward	3,664	15	2
Rates on houses & buildings	2753	1	3
Tax on arts trades & professions	2810	—	—
Tolls	7,652	8	3
Tax on Vehicles & animals	319	—	—
Registration of Carts	78	—	—
Fees for Miscellaneous Licenses	151	—	—
Magisterial Fines	257	2	—
Hospitals	700	—	—
Other Receipts	535	14	—
Advances Recovered	388	9	4
Total	19,310	2	—

Expenditure.

Grant I.			
New works	2411	5	7
Repairs	3631	8	5
Establishment	729	4	4
Grant II.			
Education	13	—	—
Grant III.			
Hospitals	1362	6	2
Other Sanitary Services	3,771	1	8
Grant IV.			
Lighting	863	15	7
Other Miscellaneous purposes	283	6	11
Grant V.			
Establishment & Contingencies	705	9	—
Other purposes	853	12	—
Refunds of other than Assessed taxes	50	—	—
Total	14,625	5	8

17. The balance to the Credit of the Municipality at the close of the Year was Rupees 4,734 12 4 Tallies with the Amount in the Bank & in hand &.

18. The House Tax Yielded Rupees 2753 1-3 being slightly in excess of the estimate owing to the extension of the Municipal limits.

19. The estimate of Rupees 3600 for Trade tax was too high. The actual receipts Rupees 2810 were slightly in excess of those of the previous year.

20. Tolls realized Rupees 7652-8-3 or Rupees 1200 more than the Estimate chiefly through sharp competition at the auction sale of the contract. About Rupees 400 however of the excess arose from the levy of Enhanced rates for the first two months in anticipation of the sanction of Government which was withheld in Government Order dated 30th May 1872 No 729.

21. Expenditure. The total Expenditure on new works was Rupees 2411-5-7. The extension of the Sea wall cost Rupees 508, and the work will probably be completed in another year. The chief work at present in progress is the construction of a fresh water reservoir to the west of the Town to be supplied by a Channel nearly four miles long which runs from the East of the Chain of tanks under the Shivajuntam Ameut. The Channel & the reservoir are nearly completed and the Commissioners have now to build a Masonry aqueduct from the reservoir into the Town with dipping wells for the public at Convenient Spots. The plans were framed in Concert with Officers of the Public Works Department after much Consultation and discussion

22. The Repair of Roads & Streets Cost Rupees 3327-14-6. This will always be a heavy item of Expenditure in Tuticorin until the Railway lessens the Cost of Material.
One important Road recently included in Municipal limits had to be almost entirely Re-made.

23. The Expenditure on Education Rupees 13 is insignificant, and more should be done for the Encouragement of the Existing Elementary Schools.

24. The Commissioner appears to have placed too much Reliance on the Head Clerk of the Office, and the Enquiries of the Auditor showed that there had been a misappropriation of the Municipal funds. On his report the Head Clerk was suspended, and he has since been convicted of Criminal Breach of Trust and Sentenced to one Year's imprisonment and a Fine of Rupees 500.

25. On the whole, the three Municipalities are making Satisfactory Progress in Material improvements, and each Year shows a decided change for the better. The people are growing prompt to bring to notice Existing Defects & to request assistance for their Removal.

26. The Reports of the Vice Presidents & Auditors are inclosed together with the Requisite Statements.

I have the honour to be
Your Most Obed Servt
A. L. Arundel
for President. Offg. Addl Sub. Coll.

Compd. T. H.C

13-7-59

205 45

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commissions, Tinnevelly, dated 15th July 1873, No. 202.

Order thereon. Ootacamund 10 Sept. 1873. No. 1263.

With his letter above recorded, the President of the Tinnevelly Municipalities submits the annual report on the working of the Tinnevelly, Tuticorin and Palamcottah Municipalities for the year 1872-73.

Tinnevelly. The annexed table shows the receipts and expenditure compared with the estimates

Receipts

Receipts	Estimates	actuals
Balance brought forward	1000	1001
Assignment by Govt	30	21
Ratio on houses &c	2150	2440
Tax on Arts &c	3600	2921
Tolls	9100	9100
Tax on Vehicles	900	867
Registration of Deeds	500	474

Charges	Estimates	Actuals
Grant I		
New Works	6280	3110
Repairs	1800	1100
other items	720	668
Grant II.		
Mun.l Schools	930	454
Salary grants	100	279
Cont.n to Local Funds	"	57
Results Grants	200	"
Grant III		210
Hospitals & Disp.s	7810	2130

receipts from Professions
tax were over-estimated
as the actuals show a
decrease of Rupees 679
although the whole pay-
-able demand was
secured within the year
by means of 347 prose-
-cutions before the Magis-
-tracy, the only legal
means of enforcing