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Financial

To

The President of the Municipal Commissioners, Tinnevelly

Dated 18th } Novr. 1874. No 1958
Recd.

Nos. 136. 7.

Tinnevelly, Palamcottah and Tuticorin Municipalities. Orders passed on the annual reports of the working of these Municipalities during the year 1873/74.

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C.O./M. R 7/11

No. 136. Read the following letter from R. K. PUCKLE, Esq., President of the Municipal Commissions, Tinnevelly; to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Courtalam, 31st August 1874, No. 222:—

I have the honor to forward the annual and audit reports on the three Municipalities of this District for the year 1873-74.

TINNEVELLY.

2. The receipts for the year were Rupees 22,342, or Rupees 1,422 more than the estimate; the expenditure was Rupees 20,220, or Rupees 200 less than the estimate: there thus remained a balance in hand of Rupees 2,122 at the close of the year, and this amount corresponds with the sum credited to the Municipality in the Treasury on the 31st March last, *minus* the balance of Rupees 490 under "Deposits."

3. The accounts were audited by Mr. Locke, Vice-President of the Pālamcottah Municipality, and are reported to be carefully kept and free from error.

4. *Tolls.*—The tolls were retained under the direct management of the Commissioners, instead of being leased out as formerly, and realized Rupees 8,677.

5. *House-tax.*—The houses were registered, as before, in the classes provided in the schedule of the House-tax Act, the poorer huts being exempted from charge altogether; the advantage of a system of registry was shown in the fact of there being but five appeals from the rating. The amount of Rupees 2,347 was collected from 5,996 houses before the close of the year. This tax was levied at the rate of 3¼ per cent. on the estimated rentals.

6. *Trades-tax.*—The trades-tax was also levied on a systematic rating, and from this there were 109 appeals; the payments due by seventy-two persons had to be enforced by the Magistracy; the entire amount of Rupees 2,722 was collected from 1,306 persons before the close of the year. Under orders of Government, No. 434, dated 1st April 1873, this tax will be discontinued in future.

7. *Medical.*—The hospital is mainly supported by the Palamcottah Lungerkhana Fund, which contributes Rupees 1,200, and the Local Fund Board of the Tinnevelly Circle, which contributes Rupees 530, the Municipality being called on for only Rupees 476. For this sum 124 in-patients and 5,781 out-patients were treated; the building is in excellent order; a waiting-room for females has been added, and the number of beds has been doubled. The Hospital Assistant Sendivelu Pillai gives general satisfaction, and the Commissioners and people of all classes lately waited upon me to request that he might not be moved from his post.

8. *Education.*—A Municipal School, which was started on a too extensive scale, has been cut down to an Elementary School, and the masters are now paid by result-grants and the fees of the boys. Seven Pyal Schools also receive result-grants.

9. *Conservancy.*—The scavengering is really well done, ten carts go round the town twice a-day, and the main drains along the streets are constantly scraped, swept, and flushed with water from a high level aqueduct leading into the town. There are ten latrines; of these, four were constructed of masonry at a considerable cost in 1870; the others are made of leaves; the latter are found to answer well as

they are cheaper and better liked by the people, and can be moved from place to place as occasion requires.

10. *Lighting.*—The lighting is better and costs less than formerly; there are now 141 street lamps, and requests for more are frequent; the cost of each averaged Rupees 10.

11. *Sanitation.*—The chief improvements effected were filling up a deep water hole at the back of the Agraharam and carrying a roadway along it.

Widening nine narrow lanes and gravelling sixteen streets.

Constructing four bathing-ghauts and extending the head of the aqueduct that brings water into the town.

12. *Registration.*—The registration of births and deaths was continued and greater correctness ensured; 715 births and 675 deaths were recorded; ten persons were fined small sums for failure to report births.

13. *Vaccination.*—Vaccination was tolerably successful; a female vaccinator operated in sixty-eight cases, and the ordinary Municipal Vaccinator in 346 cases.

14. The main streets were sometime since planted with cocoanut trees, and these have taken so successfully in a soil peculiarly well suited for them that many are now in bearing; these well-grown and shady trees, in many places meeting across the smooth and well-kept streets, give the town a very handsome appearance, and add greatly to the comfort of the inhabitants.

15. As the Government are aware, the Commissioners of this town are, with the exception of their Vice-President, Mr. Arundel, all natives; they perform their duty remarkably well, and, by allotting to each a division, each member of the Commission has the direct management of the tolls, conservancy, lighting, and public works of his division. Commissioner Nellayappa Pillaian has the immediate charge of the office, and Commissioner Kuttanaina Pillai of the hospital, and the management of both office and hospital is very much to their credit.

16. The population of the town is 20,940, and the taxation averages 11 Annas and 10 Pies a-head.

17. The following statement exhibits the receipts and expenditure:—

Receipts.	Rs.	Expenditure.	Rs.
Rates on Houses and Buildings	2,347	Grant I.—	
Tax on Arts, Trades and Professions...	2,722	New Works	3,400
Tolls	8,677	Repairs	2,610
Tolls on Carriages and Animals... ...	1,213	Establishment, &c.	870
Registration of Carts and Vehicles without springs	630	Contribution	...
Fees from Slaughter-houses, &c. ...	182	Grant II.—	
Magisterial Fines...	195	Education	1,604
State Contribution	19	Grant III.—	
Contributions from Local Funds... ...	2,530	Sanitation and Medical Services ...	6,093
Other Receipts	1,721	Grant IV.—	
		Miscellaneous	2,258
		Grant V.—	
		Office Establishment and Contingencies...	3,320
		Other purposes	67
Total ...	20,236	Total ...	20,222

PALAMCOTTAH.

18. The receipts for the year were Rupees 22,972, or Rupees 1,512 more than the estimate; the expenditure was Rupees 20,082, or Rupees 418 less than the estimate; the difference was met from the balance in hand from the previous year.

19. There still remains an unspent balance of Rupees 2,890 from the previous year, and this amount corresponds with the sum credited to the Municipality in the Treasury on the 31st March.

20. The accounts were audited by Kuttanaina Pillai, a member of the Tinnevelly Municipality, who points out numerous errors in detail.

21. *Tolls.*—The tolls realized Rupees 8,317, or Rupees 683 less than the estimate; this falling off is attributable to the through traffic from north to south being carried clear of the town.

22. *House-tax.*—The houses were registered as before at the rate of six per cent. on the estimated rentals, the poorer huts being exempted from charge altogether. From this rating there were 210 appeals. The entire amount of Rupees 3,206 was collected from 3,355 houses before the close of the year.

23. *Trades-tax.*—The trades-tax was abolished in this Municipality by order of Government, No. 434, dated 1st April 1873.

24. *Medical.*—The hospital is supported by the interest of 81,500 Rupees vested in Government securities; this income, liable to a deduction of Rupees 1,200 for the support of the Tinnevelly Hospital, fell short of the expenditure by Rupees 208, and the difference was made up from the general funds. For an expenditure of Rupees 6,151, 314 in-patients and 5,324 out-patients were treated; the building is in excellent order, and a leaf pavilion for in-patients of the better classes was added during the year.

25. *Education.*—The Municipality maintained eight schools at a cost of Rupees 495, and paid a similar sum as result-grants to six other schools; the girls' schools were made over to Provincial Funds, agreeably to Government Proceedings, No. 42, dated 14th January 1874.

26. *Conservancy.*—The conservancy has been carefully supervised, and the streets and lanes are well kept. There are seven latrines where the dry-earth system is in force; a new latrine on the Coimbatore plan was built, but the people prefer the open-air latrines.

27. *Lighting.*—The town was lighted by contract, and the number of lamps was increased to ninety-two; the cost of each averaged 12 Rupees. The contract was fairly fulfilled, but we have had to return to the ordinary oil-wick, as the lamplighters could not be made to use the kerosene lamps.

28. *Sanitation.*—The chief improvements effected were the construction of four new roads, a dead-house attached to the dispensary, and a latrine, and the erection of four tiled toll-houses; the avenues along the main roads are coming on well, and the town looks remarkably neat.

29. *Registration.*—The registration of births and deaths showed 664 births and 458 deaths; there was no epidemic, and the health of the town was good.

30. *Vaccination.*—Vaccination was tolerably successful; 529 persons were operated on; the returns are now confined to the municipal limits.

31. The population of the town is 17,495, and the taxation averages 12 Annas and 6 Pies a-head.

32. The following statement exhibits the receipts and expenditure :—

Receipts.	Rs.	Expenditure.	Rs.
Rates on Houses and Buildings ...	3,206	Grant I.—	
Tax on Arts, Trades and Professions	488	New Works	3,160
Tolls	8,317	Repairs	500
Tolls on Carriages and Animals... ...	1,272	Establishment, &c	536
Registration of Carts and Vehicles without springs	439	Grant II.— Education...	1,087
Fees from Slaughter-houses, &c. ...	164	Grant III.— Sanitation and Medical Services ...	8,423
Magisterial Fines	168	Grant IV.— Miscellaneous	3,337
State Contribution	52	Grant V.— Office Establishment and Contingencies	3,039
Contributions from Local Funds ...	460		
Other Receipts	4,860		
Total ...	19,426	Total ...	20,082

TUTICORIN.

33. The receipts amounted to Rupees 21,483, or Rupees 5,733 more than the estimate, and the expenditure to Rupees 21,382, or Rupees 5,997 more than the estimate. The balance in hand was thus Rupees 101 at the close of the year, and this amount corresponds with that credited to the Municipality in the Treasury on March 31st.

34. The accounts were audited by K. Annasami Aiyer, Government Vakil and a Commissioner of Palamcottah, and he reports the accounts to be kept in much better order than in the previous year.

35. *Tolls.*—The tolls were leased out on contract, and realized Rupees 8,150.

36. *House-tax.*—The House-tax, levied at the rate of $3\frac{1}{8}$ per cent. on the estimated rentals, yielded Rupees 2,848, or rather more than the estimate, though no less than 115 houses were removed to make way for the railway. It is much to be regretted that the houses are not classed as in Tinnevelly, and as the centre of the town has now been occupied by the railway, and the Vice-President acknowledges the need of revised registration, there is a good opportunity for introducing a system of rating. There were sixteen appeals from the House-tax, but the full amount of Rupees 2,848 was collected within the year.

37. *Trades-tax.*—The trades-tax, which was levied at the maximum rate on estimated incomes, yielded Rupees 2,688 or rather less than the estimate; against this there were fifty-four appeals; this tax will cease in future.

38. *Medical.—Hospital.*—A suitable building was presented by Mrs. Pereira and additions to it have since been made by the Municipality; the Hospital Apprentice in charge, Mr. O'Leary, gives much satisfaction, and the crowds that collect for treatment attest the value of the institution; sixty-nine in-patients and 8,780 out-patients were treated during the year.

39. *Education.*—There are numerous schools in Tuticorin, but for some reason only three have applied to receive result-grants; the schoolmasters are, however, now beginning to be alive to the benefits that they have hitherto ignored, and several of them are about to submit their schools for examination.

40. *Conservancy.*—The conservancy on contract was not so good as the Commissioners wished, and they have now taken the matter into their own hands. Tuticorin, however, is a difficult town to keep clean, as the driving dust and the litter occasioned by the hundreds of cotton carts that daily halt in the thoroughfares give the place an untidy appearance and a look of neglect, in spite of all the pains taken to keep it healthy and clean.

41. *Lighting.*—The lighting of the town is indifferent; there are fifty-one street lamps which cost Rupees 707 to light; the cost of each averaged 14 Rupees, or Rupees 4 more than in Tinnevelly, and 2 Rupees more than in Palamcottah.

42. *Sanitation.*—The great work of the year has been the introduction of fresh water into the town; this cost Rupees 9,381, and for that sum the water is carried from a reservoir at the back of the town down to the edge of the sea; for the first mile or so, the water is carried in a masonry conduit with dipping wells at intervals; in the town it is carried in earthen pipes, and these are found to succeed fairly well at a much less cost than masonry.

43. I doubt the ultimate economy of these pipes however, as being unglazed they are porous, and the joints do not fit very closely; the exact quantity of water lost below the ground is not at present known, as the Commissioners have covered over their pipes and cannot watch the leakage; as the Government have recently ordered that the anicut water shall be charged to the Municipality at the rate of 1 Rupee per 1,000 cubic yards, it behoves the Commissioners to economize, and with better arrangements at the supplying sluice and the dipping wells, perhaps half the water now used will be enough for the wants of the town.

44. The sea wall is now completed, and when the railway works are finished the sea face will be greatly improved.

45. *Registration.*—Five hundred and six births and 375 deaths were recorded.

46. *Vaccination.*—One thousand seven hundred and four persons were operated on. Of these, 1,012 were successful cases.

47. The population is 10,000, and the taxation averaged 1 Rupee and 7 Annas a-head.

48. The following statement exhibits the receipts and expenditure :—

Receipts.	Rs.	Expenditure.	Rs.
Rates on Houses and Buildings	2,848	Grant I.—	
Tax on Arts, Trades and Professions.	2,689	New Works	9,779
Tolls	8,150	Repairs	511
Tolls on Carriages and Animals	561	Establishment, &c.	739
Registration of Carts and Vehicles without springs	133	Grant II.— Education...	241
Fees from Slaughter-houses, &c. ...	205	Grant III.— Sanitation and Medical Services ...	6,372
Magisterial Fines	285	Grant IV.—	
State Contribution	113	Miscellaneous	1,782
Contributions from Local Funds ...	800	Grant V.—	
Other Receipts	1,065	Office Establishment and Contingencies	1,958
Total ...	16,849	Total ...	21,382

From A. T. ARUNDEL, Esq., Vice-President of the Municipal Commission, Tinnevelly, to R. K. PUCKLE, Esq., President of the Municipal Commissions, Tinnevelly District, dated Tinnevelly, 27th July 1874, No. 33.

I have the honor to forward the annual report of the Tinnevelly Municipality for 1873-74. The necessary statements are appended.

2. The grand total of receipts amounted to Rupees 22,342-1-9, and of expenditure Rupees 20,220-6-0. There thus remained at the end of the year a balance in hand of Rupees 2,121-11-9.

3. RECEIPTS..—The current House-tax, at 3¾ per cent., brought in Rupees 2,346-13-3, being Rupees 53 less than the estimated amount, and Rupees 15 in excess of the collections of the previous year. The total number of buildings assessed was 5,996, as follows :—

	RS.	A.	P.
Four hundred and thirty-two shops realized	449	3	3
Thirty-eight Government buildings realized	30	4	0
Eighty-six good upstair houses realized	129	0	0
Two hundred and thirty-nine ordinary upstair houses realized...	239	0	0
Three hundred and seventy good tiled ,, ,, ...	277	8	0
One thousand five hundred and sixty ordinary tiled houses realized	780	0	0
Two hundred and sixty-four good thatched houses realized ...	66	0	0
Three thousand and seven ordinary houses realized	375	14	0
Total ...	2,346	13	3

Two hundred and twenty-five huts, assessed at Rupees 50-8-3, were exempted. The average assessment was thus 6 Annas and 3 Pies nearly. The whole amount was collected within the year, and there are no arrears.

4. There were five appeals, and a reduction of Rupees 2-0-3 was made after hearing them. In the previous year there were twenty-six appeals. One hundred and ninety-three demands and eighty warrants were issued, while 324 demands and 147 warrants were issued in 1872-73. No distress or sale of property took place. The sum of Rupees 7-3-0 was struck off as irrecoverable on account of the poverty of the owners and similar reasons. No arrears of previous years remained to be collected.

5. *Trade-tax.*—This realized Rupees 2,721-8-0, being Rupees 44 in excess of the receipts of the previous year. The demand after revision and appeal amounted to Rupees 2,934, or Rupees 66 less than the estimate, but Rupees 212-8-0 had to be struck off as irrecoverable, owing to the absence or poverty of the parties concerned. The whole available amount was collected and no arrears remain.

6. There were 109 appeals as against 156 in 1872-73. Thirty-five appeals were rejected, and Rupees 157 were remitted after hearing the rest.

7. The number of persons who paid the trade-tax was 1,306, or eighty-six more than in the previous year. The amount paid into the office was Rupees 2,528-8-0 by 1,234 people, while in the previous year only Rupees 2,310 were paid in by 847 persons. The collection of the balance of Rupees 290-8-0 from 127 persons was made over to the Magistrate. Fifty-five cases representing Rupees 97-8-0 were dismissed by the Magistrate owing to the absence of the defaulters and for similar reasons. From the remaining seventy-two persons Rupees 193 were collected as assessment, and Rupees 29 as penalty for non-payment. In the previous year 347 persons assessed at Rupees 497 were prosecuted, of whom 222 persons were sentenced to pay their assessment amounting to Rupees 367, together with penalties in the sum of Rupees 126, while the rest were dismissed.

Proceedings of the Madras Government, Financial Department,
18th November 1874.

8. The ratepayers were classified as follows :—

	RS.	A.	P.		RS.
Four in Class II., paying	200	0	0	at	50.
Six ,, III., ,, ...	150	0	0	at	25.
Fifty-four* in Class IV., paying...	636	0	0	at	12.
Twenty-nine ,, V., ,, ...	174	0	0	at	6.
One hundred and seventy-five† in Class VI., paying.	523	8	0	at	3.
One in Class VII., paying	2	0	0	at	2.
One thousand and thirty-seven‡ in Class VIII., paying	1,036	0	0	at	1.
Total ...	2,721	8	0		

9. There were no arrears of previous years.

10. *Taxes on Vehicles and Animals* realized Rupees 1,212-13-0, being Rupees 345-9-0 more than in the previous year, and Rupees 512 more than the estimate. Rupees 605-9-0 were collected in the first half-year, and Rupees 607-4-0 in the second half-year.

The vehicles and animals were registered as follows :—

	First half-year.	Second half-year.
Four-wheeled Carriages	4	4
Two-wheeled ,, ...	84	77
Bullocks	711	673
Horses	3	3
Ponies	3	3
Dogs...	14	11
Asses	101	101

The chief increase under this head is from the Tax on Asses. These animals belong entirely to the washermen of the town, who had previously managed to evade the tax. There is a satisfactory increase under all the other heads. Section 81 of the Act has been applied by the Commissioners reciprocally with the Palamcottah Municipal Commission, so that vehicles and animals fully taxed in the one town may be licensed also in the other on payment of small fees. The following table shows the fees charged and the extent to which the taxpayers of Palamcottah availed themselves of the advantage :—

	Fees.			Number of Licenses.	
				First half-year.	Second half-year.
	RS.	A.	P.		
Four-wheeled Carriage...	1	8	0	1	1
,, ,, drawn by one Horse ...	0	12	0	...	...
Two-wheeled Carriage	0	8	0	2	4
Horse	0	12	0	3	3
Pony	0	4	0	...	...
Do. under eleven hands	0	2	0	...	...
Bullock	0	3	0	71	80
Ass...	0	1	0	...	...
Cart	0	2	0	35	38

11. *Registration of Carts.*—In the first half-year 351, and in the second half-year 343 carts were registered, yielding a total of Rupees 630-2-0, being Rupees 156 more than in 1872-73, in which year there was an increase over 1871-72 of Rupees 99. I am disposed to attribute the increase under this and the preceding head to a greater vigilance in imposing the tax, together with an increase in the number of vehicles and animals kept in the town.

* Two persons paid only for first half-year.
† One person ,, ,, ,,
‡ Two persons ,, ,, ,,

12. The *Tolls* were kept under the direct management of the Commissioners, as a combination among the bidders barred the continuance of the former, and on the whole preferable because less troublesome method of lease by contract. The receipts were Rupees 8,676-8-6, being Rupees 376 more than the estimate. The loop-lines of road for through traffic diminish the receipts, and the completion of the system by the Local Fund Board will eventually cause a further reduction. The establishment for collecting the tolls cost Rupees 1,412, making the net receipts from tolls Rupees 7,264. Each Divisional Commissioner superintends the work of the gate-keepers and peons in his own division, checks the collections and counterfoils, and sees that the money is paid into the office every day.

13. *Magisterial Fines* realized Rupees 195-1-9; of which, Rupees 29, as explained in paragraph 7, were collected as penalties for non-payment of trade-tax.

14. *School Fees.*—Rupees 150-8-0 were collected in the Municipal School as fees, at the rate of 4 Annas a-month, for each boy.

15. *Hospitals.*—Rupees 1,200 were received from the Palamcottah Lungerkhana Funds in conformity with G.O., No. 1427, dated 21st October 1872.

16. From Local Funds were received Rupees 2,000 as the cost of the new line of road south of the town now used as a loop-line for through traffic. This payment was sanctioned in Board of Revenue Proceedings, No. 1122, dated 26th June 1872.

17. The Local Funds also contributed Rupees 530 towards the hospital, as in the previous year.

18. The rent of the Municipal market realized Rupees 264; of this, Rupees 88 was part payment in advance for 1874-75.

19. Expenditure., Grant I.—*Public Works, New Works.*—Communications cost Rupees 2,135. The Budget Estimate was Rupees 600, which amount was spent on the north and the west new road. In the former road a channel was fenced by stone pillars and chains and a bridge improved. Besides this two small bridges were built at a cost of Rupees 165. The chief expenditure, however, was the cost (Rupees 1,228) of driving a new street through the inaccessible backyards of the most densely populated and filthiest quarter of the town, the north-west. This is a valuable work from a sanitary point of view, and is already much appreciated.

20. *Sanitary and Miscellaneous Works* cost Rupees 1,263. The Budget allotment was Rupees 3,950. The chief work, reclaiming the banks of Nainacolum and building bathing-ghauts (Rupees 2,750), was executed at the close of the year, and the bills paid in 1874-75. Twenty dust-boxes were built at a cost of Rupees 157, and 230 yards more of the masonry channel from Kandiaperi Tank were constructed for Rupees 500.

21. *Repairs.*—Nine streets were widened for Rupees 384, and sixteen streets were gravelled and otherwise improved for Rupees 1,920. The improvement of three bridges and other works raised the total cost under this head to Rupees 2,470, almost the exact amount of the estimate. The repair of the hospital building cost Rupees 113. The shops in the market were improved by fronting the edge of the pyals with stone, erecting a pandal, and repairing the roofs. These improvements cost Rupees 188. A masonry water-pandal in the town was repaired at a cost of Rupees 108.

22. *Education.*—The school established by the Commissioners with masters on regular salaries was unfavorably reported on by the Inspector of Schools, and was accordingly placed towards the end of the year on the result system. Rupees 507 were expended in salaries, and the school obtained Rupees 311 in result-grants. The average daily attendance during the year was forty-five. There were three masters under the salary system, and there are now two under the result system. The contingent expenses of the school are defrayed by the Commissioners, and the fees paid by the boys go to supplement the amount gained by the masters in result-grants.

23. The rateable contribution to Local Funds for the Deputy Inspector of Schools amounted to Rupees 69-14-5.

Proceedings of the Madras Government, Financial Department,
18*th November* 1874.

24. Grant III. *Sanitation and Medical Services.*—The hospital and dispensary have increased in popularity and utility. A waiting-room has been specially reserved for females, and many women of the better classes, availing themselves of the privacy thus afforded, are glad to attend the dispensary for medical treatment. An extra supply of medicines became necessary during the year, raising the cost under this head to Rupees 266, or nearly Rupees 100 more than the estimate. Sundries and Contingencies cost Rupees 257, or Rupees 150 more than the estimate. Under this head are included furniture, bandage-cloth, lighting, &c., charges. The Dresser Sendivelu Pillai in charge of the institution gives general satisfaction; the Commissioners desire that his services may be retained, and would greatly regret the proposed substitution of a warrant officer in his place. A copy of the Zillah Surgeon's report on the hospital is appended.

25. *Registration of Births and Deaths.*—A registrar on Rupees 15 a-month assisted by the Municipal peons does this work. The number of births registered was 715, being 352 males and 363 females. In 1872-73 the number was 597, being 305 males and 292 females. The number of deaths registered was 675, being 354 males and 321 females. In 1872-73 the number was 673, being 342 males and 331 females. The birth-rate according to this registration is thirty-four per mille of the population, and the death-rate thirty-two per mille. Ten persons were prosecuted under the Act for failing to register births, and were fined 2 Annas each.

26. *Vaccination.*—The male vaccinator vaccinated 346 cases successfully, and a female vaccinator during the last four months of the year had sixty-eight successful cases. These results are not very satisfactory, and an effort at improvement has since been made by placing the vaccinators under the Divisional Commissioners.

27. *Conservancy.*—The contract system was continued. The total cost of establishment, carts, sweepers, &c., was Rupees 3,028, the estimate being Rupees 3,280. Rupees 500 were spent in the purchase of ten new conservancy carts. Rupees 544 were spent in cleansing irrigation channels during the dry season. The conservancy carts, twelve in number, go round the town twice a-day. There are ten latrines, four are masonry buildings, and six are simple enclosures. Four of the latter have been added during the year. They are preferred by the people and possess the additional advantage of costing a mere trifle to build.

28. Grant IV., *Miscellaneous; Lighting.*—Twenty new street lamps were bought for Rupees 122. There were altogether 141 street lamps, and lighting them cost Rupees 1,363. This branch of Municipal expenditure is much appreciated by the people, and there are constant applications for new lamps in various parts of the town.

29. *Avenues.*—Five gardeners employed to water and protect cocoanut avenues cost Rupees 299, and the repair of fences, &c., cost Rupees 56.

30. Grant V., *Supervision and Management.*—The toll establishment became necessary when the collections were undertaken by the Commissioners, as explained in paragraph 12. There are altogether fifteen toll-gatekeepers and four peons on salaries varying from Rupees 5 to Rupees 7 per month. There are ten toll-gates, at five of which, where traffic is continuous, it is necessary to keep two men.

31. Fifty lithographed maps of the town from the Revenue Survey Office cost Rupees 162.

32. The refunds include Magisterial fines remitted on appeal, Rupees 41, and a sum of Rupees 26 paid to the toll-contractor of the previous year by agreement on account of compounded licenses issued to non-residents.

33. The balance in hand at the end of the year amounted to Rupees 2,121, of which the greater portion was afterwards expended on the Nainacolum tank bank work, commenced in March.

34. In conclusion, I wish to record my acknowledgments to the native non-official Commissioners for the great assistance I have received from them throughout the year. They have undertaken the scrutiny of the office accounts, the preparation of estimates, the execution of works, the superintendence of the toll collections, and have invariably shown themselves ready to assist in

carrying out the provisions of the Act and to bring forward plans for the general improvement of the town.

ANNUAL Medical Report of the Branch Dispensary, Tinnevelly, for the Official Year ending 31st March 1874.

Remained on 31st March 1873	66
Admitted	5,839
Discharged	5,808
Died	5
Remaining on 31st March 1874	92
Average daily number of sick	64·65

The Town of Tinnevelly, which is the capital of the province of the same name, covers an area of about four square miles, and contains, according to the last Census, a population of 20,949 souls. The Branch Dispensary being situated in the heart of the town affords every facility, not only to the people of the town itself, but also to those residing in the suburbs and in outlying villages to resort to it for medical advice and treatment.

2. During the past official year the north-east monsoon almost entirely failed, consequently the prices of all kinds of grain have risen considerably. The prospect of the season has subsequently improved owing to the fall of rain. The health of the people in general was good, a few cases of small-pox and measles having occurred during the prevalence of the south-west monsoon. Dengue also of a mild type made its appearance in the months of September and October, but no serious results followed its attack. No epidemic of cholera made its appearance in this town during the whole year.

3. One hundred and twenty-four in and 5,781 out patients were treated at the Dispensary during the year under notice, being an increase of twenty-four of the former and 1,582 of the latter as compared with the corresponding numbers in the previous year. It is gratifying to observe that, in addition to the increase of male patients, numbers of Hindu females of all castes, and many of them of respectable classes, now avail themselves of European medical treatment, and make no demur whatever in attending at the hospital in person.

4. In reporting upon the subordinate attached to this Branch Dispensary first-class Hospital Assistant, C. Sendivelu, No. 453, I do so with the greatest pleasure, and can affirm that the success of this institution is due in a large measure to the respect in which he is held by natives of all classes, with whom he is most popular, and to whom he devotes unremitting care and attention, marked with great kindness.

TINNEVELLY,
24*th July* 1874. (Signed) F. M. RICKARD, Surgeon,
Zillah Surgeon.

From S. R. LOCKE, Esq., Auditor of the Municipal Accounts, Tinnevelly, to A. T. ARUNDEL, Esq., Vice-President of the Municipal Commission, Tinnevelly, dated Tinnevelly, 6th May 1874.

ABSTRACT.—Submitting report of the accounts of the Tinnevelly Municipality for the official year 1873-74.

From S. R. LOCKE, Esq., Vice-President of the Municipal Commission, Palamcottah, to R. K. PUCKLE, Esq., President of the Municipal Commissions, Tinnevelly District, dated Palamcottah, 19th August 1874, No. 59.

I have the honor to report as follows on the working of this Municipality during the year 1873-74.

2. The receipts of the year exclusive of the balance brought forward from 1872-73 were Rupees 19,424-5-11, and the disbursements for the same period amounted to Rupees 20,081-10-0. The deficit was met from the balance of the past year, and a balance of Rupees 2,890-9-1 was carried forward to the current year, as shown in the margin.

	Rs.	A.	P.
Balance from last year	3,547	13	2
Receipts in 1873-74	19,424	5	11
Total ...	22,972	3	1
Disbursements in 1873-74...	20,081	10	0
Balance ...	2,890	9	1

3. The abolition of the Tax on Arts, Trades and Professions, and a considerable reduction in the actual receipts in tolls are the chief causes for the deterioration in the income of the year under report. I cannot help admitting that we must have over-estimated our income from the latter source. The receipts in 1872-73 were only Rupees 8,314, and this year they were Rupees 8,317, but our estimate was for Rupees 9,000. All the other items of receipt were derived from the authorized sources, and call for no particular remark.

4. The expenditure in the year was distributed as follows :—

	Budget Grant. Rs.	Expenditure. Rs.
I. Public Works	5,805	4,196
II. Education	1,160	1,087
III. Sanitation and Medical Services	7,885	8,423
IV. Miscellaneous...	2,950	3,337
V. Supervision	2,700	3,039
Total ...	20,500	20,082

5. Although an equilibrium has been maintained on the whole, it will be observed that there has been a considerable increase in expenditure under Grants III., IV., and V.

6. *Public Works.*—Under Grant I. the following were the principal new works and repairs executed at the cost set opposite to each, *viz.*:—

	Estimate. Rs. A. P.	Cost. Rs. A. P.
1. A metalled road round Ramasamy Kovil Toppakolam	262 0 0	256 0 0
2. Railing off roadway near the Tamil Mission Church	216 0 0	183 0 0
3. A metalled road through Pichivana Street and round Vengu Mudelliar's Toppakolam.	517 0 0	421 0 0
4. *Incomplete.*—Road from Colair Bridge to Toll-gate, No. 8	80 0 0	69 0 0
5. Branch road to Pallivassel	112 0 0	88 0 0
6. Construction of four tiled Toll-gates ...	500 0 0	486 0 0
7. Construction of a Mortuary	920 0 0	952 0 0
8. Parapet Wall, floor and drain of a Well ...	166 0 0	158 0 0
9. Construction of a Cistern	8 12 0	8 4 0
10. *Incomplete.*—Construction of a Latrine on the Coimbatore Plan	255 0 0	250 0 0
11. Purchase of ground for a new latrine and compensation for land taken for new road	... ...	81 0 0
12. Petty works of improvement not estimated for, but executed under the direct supervision of the Sub-Magistrate...	... ...	219 0 0

7. Mr. Philips, the Commissioner, has supervised most of these works, but there is some slight confusion in his figures, the result of his want of experience; but the works so far as they go are thoroughly well executed and well repay the money laid out on them. Mr. Philips' accounts will be adjusted in due course.

8. The repairs under the same grant were of the ordinary nature and call for no special remarks. They amounted to Rupees 489.

9. *Education.*—The Commissioners maintained during the year four caste girls' schools, one East Indian Girls' School, one Anglo-Vernacular School, and two Mahomedan Schools, at a cost of Rupees 495, and paid away a similar sum under the results system. The cost to the Municipality for Educational Inspection was Rupees 99 nearly. The Mahomedan Schools started into existence towards the close of the year, and are still under municipal support, but all the girls' schools have been passed on to Government inspection and care under the Proceedings of Government, No. 42, dated the 14th January 1874.

10. *Dispensary.*—The enclosed financial statement of the Civil Dispensary shows at a glance the income and expenditure of the institution and of the number of in and out patients treated in it during the year. It will be observed that the expenditure exceeds the income, and that the Municipality has had to make good the deficit from the general funds. The Commissioners have done and are still doing everything in their power, and as far as their means will allow, to make the institution acceptable to the people at large, and I think the results are very encouraging.

Vaccination.—The results of vaccination during the year show that 529 persons had been operated upon; 430 cases were successful, eighty-four unsuccessful, and fifteen unknown. It would appear that a vaccinator since dismissed has been including in his returns persons residing without the limits of the Municipality, but the irregularity ceased with his dismissal in November last. The vital statistics of the Municipality are, I consider, very satisfactory.

Registration.—Out of a population of about 17,500 souls, there were 664 births during the year to 458 deaths, and the proportion of the sexes was about the same in both cases. There was happily no epidemic during the year, and the deaths from small-pox and fever were only fourteen and sixty-one, respectively. The largest number of deaths was of children from one to six years of age, of whom 182 died, and of persons exceeding sixty years of age who numbered seventy-four.

Mortuary.—The mortuary is a substantial structure with suitable fittings in it, and its erection was entirely supervised by the District Engineer, to whom the Commissioners are much indebted. Its cost was Rupees 952.

11. *Conservancy.*—The conservancy of the Municipality was under the direct management of the Commissioners. The increase in the expenditure over the estimate is owing chiefly to the fact of the Commissioners having been unable to get bullocks on hire at the rate estimated for, *viz.*, 10 Rupees per pair per mensem, and to the employment of an additional cart. The rates were 11 Rupees per pair for the first half of the year, and 10½ Rupees per pair for the second half, and the number of carts employed was nine instead of eight for ten months of the year. The establishment has done good work, the streets and lanes are kept thoroughly clean, the latrines are in perfect order, and the dry-earth system is rigidly carried out in each of them. Seven such buildings were maintained during the year, and one new building after the Coimbatore plan was erected. This will be brought into use in the current year; but the Commissioners have no encouragement to build others after the same muster, as the people evidently prefer the open latrines hitherto in use.

12. *Lighting.*—The lighting of the town was worked on contract throughout the year. The rate was 1 Rupee per lamp, and ninety-two lamps were in use against eighty in the previous year. The contract was fairly fulfilled by the Contracter.

13. *Gardening.*—There are twenty-four gardeners employed to look after nine gardens and plantations, and to water the avenues. About 5,000 trees in all have been planted out since the Municipality was established, including 450 trees planted during the year.

14. *Public Bungalow.*—There were seventy-seven occupants during the year, and Rupees 193½ were collected as fees, but nearly the whole of this sum was expended in improvements to the building and furniture and on the establishment. It appears to be appreciated.

15. *Buildings, Markets, &c.*—All the buildings in charge of the Commissioners, except the Dispensary which did not need it, were thoroughly whitewashed during the year, and petty repairs executed to them when found to be necessary.

16. I much regret the delay in the submission of this report, which is entirely owing to the non-submission by the Auditor of his report till the 5th instant. I received it on the 10th idem, from which date up to the 15th I was fully occupied in superintending the Special Test Examination, and could not give it my attention sooner. The Auditor commenced his inspection of the accounts as far back as the 25th April last, and it appears unaccountable to me why there should have been so much delay on his part. As I shall only delay my report still longer by going into any explanation of his remarks, I forbear doing so here, but engage to profit by his hints and suggestions so far as they can be followed in practical experience.

17. I beg to submit with this report the several returns specified in the margin.

1. Seven Statements in the form prescribed by Government in their Proceedings, dated 28th October 1871, No. 1646.
2. Return called for in Proceedings of Government, No. 822, dated 12th June 1873.
3. Financial Statement of the Dispensary.
4. Return for Vaccination.
5. Return for Births and Deaths.

From C. COOTHANAINA PILLAI, Auditor of the Municipal Accounts, Palamcottah, to R. K. PUCKLE, Esq., President of the Municipal Commissions, Tinnevelly District, dated Tinnevelly, 5th August 1874.

ABSTRACT.—Submitting report of the accounts of the Palamcottah Municipality for the official year 1873-74.

From J. A. BOYLE, Esq., Vice-President of the Municipal Commission, Tuticorin, to R. K. PUCKLE, Esq., President of the Municipal Commissions, Tinnevelly District, dated Tuticorin, 4th June 1874, No. 23.

The Municipal Commissioners beg to submit the following report on their operations for last year in the Town of Tuticorin.

2. The balance in hand at the close of the year was Rupees 200-10-11; of which, Rupees 82-11-5 only formed Municipal Fund, and Rupees 117-15-6 endowments.

3. RECEIPTS.—*House-tax.*—The Budget Estimate was at 3⅛ per cent. Rupees 2,800, and the actual demand Rupees 2,931-12-9, and the amount realized was Rupees 2,847-11-9, and Rupees 2-11-6 were refunded on appeal. The total number of houses in the town is 3,092; of which 2,699 houses were assessed; 278 huts were exempted, the annual rent of each of the huts being less than Rupees 6, and 115 houses were taken over and knocked down by the Railway Company; and though they were rebuilt elsewhere, they were constructed of light and temporary materials, and paid no tax. Sixteen appeals were heard during the year; of which six were confirmed and ten reduced or exempted. A fee of Rupees 2-4-0 were collected on property seized for tax due; but there was no sale of attached property. The House-tax Register is now in great need of revision, both to correct erroneous valuations and to supply deficiencies of unregistered buildings. The small number of appeals shows that the tax is not burdensome, and it is also gratifying that so little difficulty is experienced in collecting the rate.

4. *Trade-tax.*—The Budget Estimate (Rupees 3,600) exceeds the actual demand (Rupees 3,225) by Rupees 375, and the amount realized was Rupees 2,682-8-0, the deficiency being caused by the fraud of the late Head Clerk. Rupees 109-8-0 was refunded on appeal. The

number of appeals disposed of was fifty-four ; of which twenty-six were confirmed, eleven reduced to lower classes, and seventeen exempted. Rupees 6, arrears of previous year, were collected.

5. *Tolls* realized by auction Rupees 8,150 ; the estimate was Rupees 6,600, and amount realized in the previous year was Rupees 7,652-8-3. This source of revenue steadily rises, and is the most simple and satisfactory of all.

6. *Tax on Vehicles and Animals* realized Rupees 551-8-0, being an increase of Rupees 201-8-0 in the amount of estimate ; and Rupees 232-8-0 on the receipts of the previous year. Arrears of previous year, Rupees 9, were also collected.

7. *Registration of Carts*, at Rupees 2 per annum, realized Rupees 133, being an increase of Rupees 55 on the receipts of the previous year. The Budget Estimate was Rupees 100.

8. *Fees* realized Rupees 205, being an increase of Rupees 54 on the receipts of the previous year.

Particulars are as follow :—

	Rs.
Five Wood Depôts	25
Two Slaughter-houses	20
Five Bandypettahs	50
Eight Chunam Kilns	40
Three Straw Depôts	15
One Tannery	5
One Market	10
Temporary erections	40
Total	205

The increase arises mainly from the growing number of cartstands which are erected on ever available spot of waste land.

9. *Magisterial Fines.*—The Budget Estimate was Rupees 500 ; but the amount realized was Rupees 285-0-7 ; of which Rupees 84-15-0 were fines for non-payment of taxes and fees. Rupees 31-1-7 were collected of the fine of Rupees 500 inflicted upon Gnanamuthoo. The Commissioners hope to recover a further sum by this fine, but this is uncertain. Rupees 169 were fines for other offences under the Municipal Act. Care is taken to reduce fines within the lowest possible limits, and to avoid all vexatious prosecutions, whether by the police or municipal servants.

10. *Hospital Endowments.*—Rupees 406-15-2 was realized, this being an increase of Rupees 256-15-2 in the Budget Estimate. The amount testifies to the popularity of the treatment which patients receive in hospital ; and it is a matter of regret to the Commissioners that deficiency of funds prevents them from extending the operations of the hospital.

11. The amount of balance which remained at the close of the previous year was Rupees 4,734-12-4, which exceeded the sum in the estimate by Rupees 4,234-12-4 ; but the cause of this large accumulation is explained below.

12. Expenditure—*New Works*—allotted in the Budget Estimate Rupees 4,650, but the amount expended was Rupees 9,834-6-2, *viz.* :—

	Rs.	A.	P.
On Water Project	9,381	0	2
Sea Wall	319	13	0
Communication	133	9	0
Total	9,834	6	2

The expenditure on New Works practically consisted of the water project and its subsidiary works. The Commissioners saved from last year the large sum of Rupees 4,734-12-4, and adding that to this year's allotment expended in all Rupees 9,381-0-2 on the conduit. The effect has been to supply more than half the town with pure drinking water, brought within easy reach of their doors, so long as the supply lasts from the Korampullam Tank.

13. *Repairs.*—Rupees 1,250-2-10 were expended on this item ; of which Rupees 738-14-1 formed payment to road establishments.

14. *Education.*—Rupees 240-12-0 were paid under the results system, though Rupees 500 were allotted for it ; the number of schools which received grants was three. The expenditure under education has risen from 13 to Rupees 240, but even so only half the allotment has been expended, not because of any reluctance on the Commissioners' part to support education, but solely because hitherto the conditions of Government grants have not been complied with by the proprietors or patrons of the Town Schools. This is now being remedied, and several large schools belonging to the Roman-Catholic congregations have recently come under Government inspection, and will shortly qualify for a results-grant. Education is by no means neglected here, but official patronage and assistance have hitherto been avoided partly by ignorance and partly by distrust of Government rules. In practice each section of the community has its own school. The East Indians have a Day School supported by private subscription. The wealthier Hindus have a Proprietary Anglo-Vernacular School. The Paravars, fishermen, have schools attached both to the Goa and Jesuit Churches, both for boys and girls ; and the Protestant Christians, Shânar and Pariar, have their own school in connexion with their church.

15. *Dispensary.*—Rupees 2,776-2-7 were expended on this item ; this was an increase of Rupees 1,413-12-5 on the expenditures of the previous year. The amount allotted in the budget was Rupees 1,730. The number of sick treated during the year was as follows :—

In-patients	69
Out-patients	8,780
Total	8,849

The management of the hospital has been separately reported on in the sanitary report, with vaccination and other cognate matters.

16. *Vaccination.*—One thousand seven hundred and four persons were vaccinated ; of which 159 were under one year, and above one year 1,545 ; the number successful was 1,012. Of the total number of persons vaccinated 1,489 were in the villages adjoining Tuticorin, and 215 only in the town of Tuticorin. The expenditure on this item was Rupees 187-14-4 ; of which Rupees 6-9-0 formed remuneration paid to children vaccinated in the town.

17. *Conservancy.*—Rupees 3,170-3-3 were expended ; and in the previous year Rs. 3,303-7-8 were expended. Eight carts and sixteen scavengers and sweepers were employed, on contract, for sweeping and removing night soil. The Commissioners have been by no means satisfied with this system of conservancy and sweeping, and have this year abandoned it altogether, and taken the affair under their own management, which they hope will improve results.

18. *Registration of Births and Deaths.*—The total number of births was 506, and deaths 375.

19. *Lighting.*—Rupees 706-11-1 were expended ; and the expenditure in the previous year was Rupees 863-15-7. Fifty-one lamps are now lit.

20. *Supervision and Management.*—Rupees 1,219-2-11 were expended, being a decrease of Rupees 340-2-1 on the expenditure of the previous year.

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

* The statements are sent per book-post.

From K. ANNASAWMY IYER, Auditor of the Municipal Accounts, Tuticorin, to R. K. PUCKLE, Esq., President of the Municipal Commissions, Tinnevelly District, dated Palamcottah, 8th June 1874.

Abstract.—Submitting report of the accounts of the Tuticorin Municipality for the official year 1873-74.

No. 137. ORDER THEREON, 18th November 1874, No. 1956.

With his letter above recorded, the President of the Tinnevelly Municipalities submits the annual reports for 1873-74 of the three Municipalities of Tinnevelly, Palamcottah, and Tuticorin :—

TINNEVELLY.

RECEIPTS.	1873-74. Estimate.	1873-74. Actuals.
	RS.	RS.
Balance brought forward ...	1,550	2,108
Assignment by Government..	20	19
Rate on Houses, &c.	2,400	2,347
Tax on Arts, &c....	3,000	2,722
Tax on Vehicles	700	1,213
Registration of Carts	450	630
Tolls	8,300	8,676
Fees	250	182
Fines	200	195
Fees in Schools	170	151
Endowments, &c.	1,200	1,200
Contribution from Local Funds	2,500	2,530
Miscellaneous	180	360
Advances recovered	...	9
Total ...	20,920	22,342

CHARGES.	1873-74. Estimate.	1873-74. Actuals.
	RS.	RS.
Grant I.		
New Works—		
Communications	4,550	2,135
Sanitary and Miscellaneous		1,263
Repairs—		
Communications ...	3,250	2,470
Sanitary and Miscellaneous		436
Other items	760	870
Grant II.—		
Municipal Schools	720	733
Salary-grants	200	43
Results-grants...	250	759
Contribution to Local Funds for Inspection ...	64	70
Grant III.—		
Hospitals and Dispensaries.	2,400	2,093
Vaccination	120	146
Registration of Births and Deaths	180	180
Conservancy	3,560	3,674
Grant IV.—		
Lighting	2,190	1,573
Other purposes...	376	389
Grant V.—		
Office...	1,800	1,395
Miscellaneous		1,925
Refunds	...	67
Balance	500	2,121
Total ...	20,920	22,342

2. The receipts of the year, exclusive of the opening balance, amounted to Rupees 20,234, against an estimate of Rupees 19,370, the most important increases being under "Tax on Vehicles" and "Tolls." Under the former the increase is ascribed by the Vice-President to the washermen's asses having been brought under taxation for the first time. The Government observe that from the statement given in paragraph 10 of the Vice-President's report it would appear that the tax has not been enforced with the same strictness against the owners of dogs. A combination among the bidders when the contract was put up to auction led to the tolls being managed directly by the Commissioners. The amount realized was Rupees 376 in excess of the estimate, but if the cost of collection (Rupees 1,412) be taken into account, the net receipts were really Rupees 1,036 short of the estimate which was based on the supposition that the tolls would be farmed as usual. The net receipts were Rupees 1,836 less than those of the previous year, owing to the operation of the recently introduced system of loop-lines by which the through traffic escapes untolled.

3. The expenditure, exclusive of the closing balance, amounted to Rupees 20,221 against an estimate of Rupees 20,420, leaving an unexpended balance of Rupees 2,121, a portion of which, however, was utilized in paying bills for sanitary works executed within the year. The outlay on New Works—Communications—exceeded the estimate by Rupees 1,535, the greater portion of which, however, was expended on a work which is also valuable from a sanitary point of view, *viz.*, opening out a new street through the backyard of the most densely-populated quarter of the town.

4. The expenditure on Education exceeded the estimate by Rupees 371, and amounted to Rupees 1,605, or rather more than seven per cent. of the Municipal assets of the year. The reported increase in the popularity and utility of the Dispensary is very satisfactory, but little progress was made with vaccination. Registration of births and deaths appears to have been better carried out than in most towns, possibly as a result of the institution of prosecutions for failures to register. It is observed, however, that the penal clauses were enforced with the greatest possible moderation, the fines inflicted in each case having amounted to 2 Annas only. The conservancy of the town was carried out on the contract system as before. The Government observe that the people are stated to prefer as latrines, "simple enclosures," to masonry buildings. The Sanitary Commissioner will be requested to investigate the matter and report.

5. The Government have read with much pleasure the testimony borne by the President to the great interest taken in Municipal work by the Native Commissioners, and the valuable assistance afforded by them.

6. PALAMCOTTAH.

RECEIPTS.	1873-74. Estimate.	1873-74. Actuals.
	RS.	RS.
Balance brought forward ...	1,000	3,548
Assignment by Government...	...	52
Rate on Houses, &c.	3,300	3,206
Tax on Arts, &c.	50	487
Tax on Vehicles	1,500	1,272
Registration of Carts	475	439
Tolls	9,000	8,317
Fees	175	164
Fines	400	168
Endowments, &c....	3,920	3,886
Contribution from Local Funds	460	460
Miscellaneous	1,180	973
Total ...	21,460	22,972

CHARGES.	1873-74. Estimate.	1873-74. Actuals.
	RS.	RS.
Grant I.		
New Works—		
Communications	4,150	1,164
Sanitary and Miscellaneous...		1,995
Repairs—		
Communications	1,150	303
Sanitary and Miscellaneous...		197
Other items	505	536
Grant II.—		
Salary-grants	516	494
Result-grants	484	495
Contribution for Inspection.	160	98
Grant III.—		
Hospital	4,920	5,180
Vaccination	135	101
Registration of Births and Deaths	210	192
Conservancy	2,620	2,950
Grant IV.—		
Lighting	1,100	1,264
Markets	290	203
Other purposes...	1,560	1,870
Grant V.—		
Office...	2,700	1,394
Miscellaneous		1,645
Balance...	960	2,891
Total ...	21,460	22,972

7. The receipts of the Palamcottah Municipality, exclusive of the opening balance, amounted to Rupees 19,424 against an estimate of Rupees 20,460, the falling off being chiefly under Tolls. This the President attributes to the through traffic from north to south being carried clear of the town, but the Government observe that, though the receipts were short of the estimate, they were slightly higher than those for the previous year. The arrangements for the collection of the House-tax appear to have been very satisfactory, no uncollected balance of the current demand having remained at the end of the year.

8. The expenditure amounted to Rupees 20,081, or Rupees 419 less than the estimate. No new works of any importance seem to have been carried out during the year. The expenditure on education amounted to Rupees 1,087, of which Rupees 495 were paid as results-grants to six Pial Schools, and Rupees 98 as a contribution to the Local Fund Board for Inspection. With the balance of Rupees 494 it is reported that the Commissioners maintained five girls' schools, an Anglo-Vernacular School, and two Mahomedan Mixed Schools, but a reference to Statement II. shows that it is meant that that amount was paid as "salary-grants" to the schools in question. The information given regarding the working of the Dispensary is very meagre. The President will take care that a copy of the medical report is forwarded in future. Five hundred and twenty-nine persons were vaccinated at a cost of Rupees 101, or about 3 Annas per operation. The vital statistics of the Municipality are considered to be very satisfactory, 664 births and 458 deaths having been registered during the year. The conservancy operations are said to have been carefully supervised, and the Government observe that here, as in Tinnevelly, the people are said to prefer the open latrines to the more expensive masonry latrines on the Coimbatore plan.

9. The Government learn with much surprise that the Municipality have had "to return to the ordinary oil-wick, as the lamp-lighters could not be made to use the kerosene lamps." If kerosene is otherwise preferable the reason assigned for discontinuing it seems quite inadequate.

10. The Auditor's report consists of eighty-five paragraphs regarding which the President remarks that the Auditor points out numerous errors in detail, while the Vice-President remarks, "As I shall only delay my report still longer by going into any explanation of his remarks, I forbear doing so here, but engage to profit by his hints and suggestions so far as they can be followed in practical experience." The Government cannot consider this a satisfactory manner of dealing with the Auditor's remarks, and they desire a brief report from the President regarding the extent to which the Vice-President has availed himself of the hints and suggestions which he has engaged himself to profit by.

11. TUTICORIN.

Receipts.	1873-74. Estimate.	1873-74. Actuals.
	Rs.	Rs.
Balance brought forward ...	500	4,635
Assignment by Government...	...	113
Rate on Houses, &c.	2,800	2,848
Tax on Arts, &c.	3,600	2,688
Tax on Vehicles	350	561
Registration of Carts	100	133
Tolls	6,600	8,150
Fees	250	205
Fines	500	285
Endowments, &c.	150	407
Contributions from Local Funds	650	800
Miscellaneous	250	651
Advances recovered		7
Total ...	15,750	21,483

Charges.	1873-74. Estimate.	1873-74. Actuals.
Grant I.	Rs.	Rs.
New Works—		
Communications ...	4,650	134
Sanitary and Miscellaneous		9,645
Repairs—		
Communications ...	1,500	509
Sanitary and Miscellaneous		3
Other items	1,175	739
Grant II.—		
Results-grants	500	241
Grant III.—		
Hospitals...	1,730	2,776
Vaccination	240	188
Registration of Births and Deaths...	240	238
Conservancy	3,060	3,170
Grant IV.—		
Lighting	900	707
Other purposes	300	1,075
Grant V.—		
Office	1,090	638
Miscellaneous		1,320
Balance	365	100
Total ...	15,750	21,483

12. The receipts of the year (exclusive of the opening balance) amounted to Rupees 16,848, against an estimate of Rupees 15,250, the excess being chiefly attributable to the receipts from tolls having exceeded the estimate by Rupees 1,550. The absence of an uncollected balance under any head of taxation is very satisfactory, and the Government also learn with pleasure that care is taken to guard against vexatious prosecutions either by Municipal servants or by the Police.

13. The large opening balance purposely saved from the previous year permitted a considerable increase in the expenditure in the year under review, the great work of the year being the completion, at a cost of Rupees 9,381, of a water supply project by which more than half the town is supplied with pure drinking water, brought within easy reach of their doors.

14. The explanation afforded regarding the short expenditure on education shows that it was due to backwardness in applying for municipal aid, not to unwillingness on the part of the Municipality to devote a fair portion of their income to that object of the Act.

15. The working of the Dispensary is favorably reported on by the President. The Vice-President remarks that the management of the institution has been

separately reported on in the sanitary report with vaccination and other cognate matters. The sanitary report referred to does not appear to have been submitted to Government.

16. The attendance at the Dispensary is marginally noted. Vaccination appears to have made great progress during the year, the number of operations having been 1,704, at a cost of Rupees 188 or 1 Anna 9 Pies per operation against 837 operations in the previous year with an outlay of Rupees 210. Of the 1,704 operations, however, only 1,012 are reported as successful. The Government presume that some explanation of this is given in the sanitary report above referred to.

1872-73.	Rs.
In-patients	20
Out-patients	2,443
Total ...	2,463
1873-74.	
In-patients	69
Out-patients	8,780
Total ...	8,849

17. It is observed that the Commissioners have resolved to abandon the contract system in connexion with the conservancy of the town. Efforts should also be made to reduce the cost of lighting which is animadverted on by the President in his forwarding letter.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commissions, Tinnevelly District.
,, 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 District.

Exd. J. Wright.

Govt. of {1874} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS,
Tinnevelly District,
&c., &c., &c,

Dated November, 18th.

Recd. *Encl.*

G.O., 18th November 1874, No. 1956.

F. Bdl. 1084/74

NOVEMBER.
Nos. 136-137.

Tinnevelly, Palamcottah, and Tuticorin Municipalities.—Orders passed on the annual reports of the working of these Municipalities during the year 1873-74.

of Carts (Section 78) & Miscellaneous Receipts but this increase is counterbalanced by a corresponding decrease under Revenue realized from the tax on Trades & on (Section 57) and under Fees collected under Sections 106 123, 124 & Schedule A. Various causes, no doubt, operate to produce fluctuations in the opening balance of a year, but there must be some specific causes for the increases under the other heads under Sections 62 & 77. These, however, are not traceable from any records before me, and as it is not to be supposed that the increase under the former Section (62) (Taxes on Vehicles) is owning to any improved condition of the people within the space of a year, I can only infer that the Law must have been evaded to a considerable extent in the previous year in which the actuals amounted to only Rs 867. There is no falling off in the Revenue from Tolls as compared with the last year, but in that year this impost was farmed out for Rs 9100, but bidders could not be found to take them up for the same amount for the current year, and they were consequently under the direct management of the Commissioners - they realized Rs 876 in excess of the Estimate.

2. Under expenditure, after deducting the closing balances, both estimated and actuals, there is a small decrease of 200 Rupees below the estimated amount for the year as shown in the margin.

	Estimate	Actuals
Grant I. New works & Repairs	8560 -	6878.
Grant II. Education	1234 -	1604.
Grant III. Sanitation & Medical Services	6260 -	6093.
Grant IV. Miscellaneous Municipal purposes	2566 -	2258.
Grant V. Supervision & Management	1800 -	3387.
	20420 -	20220.

The allotments have been fairly distributed with the exception of the allotment under Grant V where the estimate is exceeded by nearly Rs. 1590. This is accounted for by no provision having been made in the Budget Estimate for the Establishment & Contingencies to no less than Rs 1412. There was also an unforeseen charge of Rs 182 for the purchase of 50 Lithographed Maps of the Town. The Commissioners were sanguine that the Tolls would have been taken on contract as in the previous year, and therefore made no provision for expenditure on this account. There were no allotments under Grant IV also for Markets & Shambles, but a sum of nearly 808 Rupees has been spent under these heads for improvements & repairs to the existing buildings. As there is a considerable saving however (Rs. 542) under the same Grant for Lighting Contingencies - the

Fee for each Commission for a copy - 2 annas. Copies might be sold at 3 Rs. to any one wanting them

expenditure under the former is more than counterbalanced.

3. A considerable impulse was given to education by the establishment of a municipal School in the Town but the Commissioners apparently exceeded the intentions of Government and the Director of Public Instruction by the high standard of education imparted in it. It has since been brought under the Result System.

4. In vaccination, a move has been made in the right direction by the employment of a Female Vaccinator and it is to be hoped that encouraging results will follow. The total number vaccinated was 512 against 468 in the previous year, but of Children under one year there were only 36 while in the previous year there were 88.

5. The Municipal Dispensary was maintained at a Cost of Rupees 2206, of which Rs 1780 were contributed by the parent institution at Palamcottah & the Local Fund Board, & the balance paid from Municipal Funds.

6. I have gone carefully through the accounts of the year & have much pleasure in certifying to their correctness. Every item of Receipt & charge was duly supported by a voucher & the general state of the books reflects great credit on Commissioner Nellayappa Pillayan who supervises this Department and the Manager of the Office Peucab Row. I enclose the General Statements called for in Proceeding of Government No 1646 dated 28th October 1871.

7. The Native Commissioners all contribute in a pleasant manner each with his share of time & labour towards execution of the several works allotted to his supervision, & work very harmoniously together.

I have the honor to be
Sir
Your Most Obed & Servt

S. R. Locke
Auditor

Statement I:- Revenues & Receipts of the Municipal Fund of the town of Tennevelly during the Official year 1873-74.

	1873-74				Budget Estimate of 1873-74	
	Detail of minor heads		Totals of major heads			
	R	A P	R	A P	R	A P
1. Balance brought forward						
(a) Municipal Fund	2107	9 8	"	" "	1550	" "
(b) Endowments	"	" "	2107	9 8	"	" "
2. Assignments & allotments by Government						
(a) Surplus Pound Fund	189	" "	"	" "	"	" "
(b) Ferry Rents	"	" "	"	" "	"	" "
(c) Fishery Rents	"	" "	189	" "	20	" "

	Arrears			Current							
3. Rates & Taxes &c:-											
(a) Rate on Houses &c (Section 40)	"	"	"	2346	13	3	2346	13	3	" "	2400 " "
(b) Taxes on Carts &c (Section 57)	"	"	"	272	8	"	272	8	"	" "	300 " "
(c) Taxes on Vehicles &c (Do 63)	"	"	"	1212	12	"	1212	12	"	" "	700 " "
(d) Registration of Carts (Do 73)	"	"	"	620	2	"	620	2	"	" "	450 " "
(e) Tolls - - (Section 77)	"	"	"	8676	8	6	8676	8	6	" "	8300 " "
(f) Fees - (Sections 106. 123 124- 130. 131- 136. bylaws & Schedule A)	"	"	"	182	4	"	182	4	"	" "	250 " "
(g) Magisterial Fines (Section 17)	"	"	"	195	19	"	195	19	"	1965 26	200 " "
4. Fees in Schools & Training Institutions							150	8	"	150 8 "	170 " "

No 110

1874

From

The Assistant to the Commissioner of Tennevelly

To

The Secretary to the Municipal Council of Tennevelly

Dated 6th May 1874

Received 7th do

Enclosures 4.

Statement of demands with the Assistant to the Collector & receipts & Municipal Fund for 1873-74.

Statement I Continued

	1873-74 Detail of minor heads	1873-74 Totals of major heads	Budget Estimate of 1873-74
	R A P	R A P	R A P
5 Endowments & Lendry Contributions & Donations			
(a) Hospital	1200	.. .. ..	1200 .. ..
(b) Charities	.. .. ..	.. .. ..	.. .. ..
(c) Educational	.. .. ..	.. .. ..	.. .. ..
(d) Miscellaneous	.. .. ..	1200	.. .. ..
6. Contributions from Local Funds			
(a) For Public Works	.. .. ..	.. .. ..	.. .. ..
Communications	.. .. ..	.. .. ..	.. .. ..
Sale-proceeds of Lands Recroad	2000	.. .. ..	2000 .. ..
School Buildings	.. .. ..	.. .. ..	.. .. ..
(b) Educational For Training Schools	.. .. ..	.. .. ..	.. .. ..
(c) Miscellaneous Hospitals	530	2530	500 .. ..
7 Miscellaneous			
(a) Rents of Municipal Markets	264	.. .. ..	100 .. ..
(b) Rents & Fees in Municipal Slaughter houses	10	.. .. ..	10 .. ..
(c) Sale of Sweepings (Section 98)	.. .. ..	.. .. ..	.. .. ..
(d) Rivate Scavenging	.. .. ..	.. .. ..	.. .. ..
(e) Sale of materials & Coals of plants	25 7 3	.. .. ..	50 .. ..
(f) Avenues	15 4 ..	.. .. ..	.. .. ..
(g) Demand & Notice fees - - -	46 4 ..	260 15 3	20 .. ..

Statement I Continued

	1873-74 Detail of minor heads	1873-74 Totals of major heads	Budget Estimate for 1873-74
	R A P	R A P	R A
8. Advances recovered			
(a) From the expenditure of 1872-73	9 5 4	.. .. ..	.. ..
(b) ——— " ———	.. .. ..		
(c) ——— " ———	.. .. ..	9 5 4	
Total	.. .. ..	22342 1 9	20 920 ..

Note to Statement I

1. House rates are levied at 3¾ per cent
2. Taxes on carts &c are levied at the Schedule rates
3. Taxes on vehicles &c are levied at the Schedule rates
4. Carts are registered at half the maximum rates
5. Tolls are levied at half the maximum Schedule rates
6. License fees are at the rates sanctioned in G.C. Dated 13th March 1868. No 320.

Seinerally
6th Dec 1873

J. R Locke
Auditor

23

Statement IA. Endowments entrusted to the Municipal Commissioners under Sections 15 & 16 for the Official year 1873-74

Name of Institution	Amount of Funds & Capital	Balance	Interest or Rents & Casts	Appropriation from Capital for expenditure	Contribution and donations & all Kinds	Sale of Securities or Lands & Buildings	Total (Columns 3-7)	Current Charges Statement II & IIA	Add Loss by Public Works Statement IA	Total Charges	Balance	Remarks
1. Hospitals & Dispensaries	"	"	"	"	1730	"	1730	2092-12-11	113-10-"	2206-6-11	476-6-11	Negative Balance
2. Charities	"	"	"	"	"	"	"	"	"	"	"	
3. Educational	"	"	"	"	"	"	"	"	"	"	"	
4 Miscellaneous	"	"	"	"	"	"	"	"	"	"	"	
Total	"	"	"	"	1730	"	1730	2092-12-11	113-10-"	2206-6-11	476-6-11	

Trancredy
6th May 1874

S. R. Lacks
Auditor

Statement II.— Abstract of Expenditure from the Municipal Fund of the Tanjore Township for the Official year 1873-74.

	1873-74 Detail of minor heads.		1873-74 Totals of major heads.		Budget Estimate of 1873-74	
	R	A P	R	A P	R	A
Grant I. (Public Works)—						
1. New Works						
(a) Communications	2010	2 9			600	- -
(b) Educational	-	- -			-	- -
(c) Sanitary & Miscellaneous	1388	2 2	3398	4 11	3950	- -
2. Repairs:—						
(a) Communications	2469	12 11			2500	- -
(b) Educational	-	- -			-	- -
(c) Sanitary & Miscellaneous	139	4 -	2609	10 11	750	- -
3. Establishment	677	- 11	677	- 11	660	- -
4. Tools & Plants & Contingencies	192	13 2	192	13 2	100	- -
5. Contributions to Local Funds	-	- -	-	- -	-	- -
Total Grant I			6877	13 11	8560	- -
Grant II. Education						
1. Training Schools						
(a) Establishment	-	- -			-	- -
(b) Contingencies	-	- -	-	- -	-	- -
2. Municipal Schools						
(a) Establishment	507	12			636	- -
(b) Contingencies	225	12 7	732	13 9	84	- -
3. Salary Grants	42	10 8	42	10 8	200	- -

Statement II.— (Continued)

	1873-74 Budget Estimate	Revised Estimate for 1873-74	Budget Estimate for 1874-75
	Rs. As. P.	Rs. As. P.	Rs. As. P.
4. Results grants	757 — —	757 — —	150 — —
5. Contributions to Local Funds for Educational Purposes	6945	6945	61 — —
6 Miscellaneous	— — —	— — —	— — —
Total Grant II	1524 [illegible]	1524 — —	

Grant III: Sanitary & Miscellaneous

1. Hospitals & Dispensaries—			
(a) Establishment	1150 — —		1125 — —
(b) Medicines & Supplies	26524		170 — —
(c) Diet-money & Contingencies	37532		500 — —
(d) Sundries & Contingencies	25633	2092 [illegible]	102 — —
Lock Hospital	— — —	— — —	500 — —
2. Vaccination			
(a) Establishment	116 12		120 — —
(b) Contingencies	— — —	126 12	— — —
3 Registration of births & deaths			
(a) Establishment	180 — —		180 — —
(b) Contingencies	— — —	180 — —	— — —
4. Conservancy:—			
(a) Establishment	1675 — —		1680 — —
(b) Sanitary Services (Cost of Conservancy Carts &c)	25558 —		1600 — —

Statement II (Continued)

37

	1873-74 Detail of minor heads	1873-74 Total of major heads	Budget Estimate of 1873-74
	Rs. As. P.	Rs. As. P.	Rs. As. P.
(c) Cleansing of tanks, wells & drains	544 55		200 — —
(d) Contingencies	101 56	3674 11	80 — —
Total Grant III		60937 - 6260	— — —

Grant IV: Miscellaneous Municipal

1. Lighting:—			
(a) Establishment	86 8 —		84 — —
(b) Contingencies	1363 38		1906 — —
(c) Price of Lanterns	122 56	1572 11 2	200 — —
2. Markets:—			
(a) Establishment	— — —		— — —
(b) Contingencies	187 510	187 510	— — —
3. Choultries:—			
(a) Establishment	— — —		— — —
(b) Contingencies	— — —		— — —
Watershandal	120 11 3		— — —
(c) Feeding Travellers	— — —	120 11 3	— — —
4. Watering Streets & planting avenues	355 46	355 46	376 — —
5 Licences tins & tow-tow	21 37	21 37	— — —
Total Grant IV		2257 44	2566 — —

Statement II:- (Continued)

	1873-74. Detail of minor heads	1873-74. Total of major heads.	Budget Estimate for 1873-74.
	Rs As	Rs As	Rs As
4. Results grants	759 ..	759 ..	250 ..
5. Contributions to Local Funds for Educational Inspectorate	69 11 5	69 11 5	64 ..
6 Miscellaneous	.. ..	.. ..	.. ..
Total Grant II		1604 6 10	1234 ..
Grant III: Sanitary & Miscellaneous.			
1. Hospitals & Dispensaries:-			
(a) Establishment	1195 ..		1128 ..
(b) Medicines & Supplies	265 12 4		170 ..
(c) Dist. of Patients	37 5 3 4		500 ..
(d) Sundries & Contingencies	256 13 3	2092 12 11	102 ..
Lock Hospital	.. ..	.. ..	500 ..
2. Vaccination			
(a) Establishment	146 7 2		120 ..
(b) Contingencies	.. ..	146 7 2	.. ..
3 Registration of births & deaths			
(a) Establishment	180 ..		180 ..
(b) Contingencies	.. ..	180 ..	.. ..
4. Conservancy:-			
(a) Establishment	1473 ..		1680 ..
(b) Sanitary Services (Cost of Conservancy Carts &c.)	2555 8 ..		1600 ..

Statement II (Continued)

	1873-74. Detail of minor heads	1873-74. Total of major heads.	Budget Estimate of 1873-74.
	Rs As	Rs As	Rs As
(c) Cleansing of tanks, wells & drains.	544 5 5		200 ..
(d) Contingencies	101 5 6	3674 2 11	80 ..
Total Grant III		60937 - 6260 ..	
Grant IV: Miscellaneous Municipal			
1. Lighting:-			
(a) Establishment	86 8 ..		84 ..
(b) Contingencies	1363 13 8		1906 ..
(c) Price of lanterns	122 5 6	1572 1 2	200 ..
2. Markets:-			
(a) Establishment	.. ..		.. ..
(b) Contingencies	187 5 10	187 5 10	.. ..
3. Choultries:-			
(a) Establishment	.. ..		.. ..
(b) Contingencies	.. ..		.. ..
Waterpandal	120 11 3		.. ..
(c) Feeding Travellers	.. ..	120 11 3	.. ..
4. Watering Streets & planting avenues	355 4 6	355 4 6	376 ..
5 Licence tins & tom-toms	21 3 7	21 3 7	.. ..
Total Grant IV		2257 4 4	2566 ..

Statement II (Concluded)

	1873-74. Details of minor heads	1873-74. Totals of major heads	Budget Estimate for 1873-74
Grant V Supervision & Management			
1. Office:-			
(a) Establishment	1332 12 -		1450 - -
(b) Contingencies	62 56	1395 16	50 - -
2. Miscellaneous:-			
(a) Toll Gate Establishment	1290 134		300 - -
(b) Do Contingencies	121 91		" " "
(c) 50 Maps of the town	162 2 -		" " "
(d) Auditor's fee	100 - -		" " "
(e) Printing forms &c	250 2 -	1924 105	" " "
Total Grant V		3319 111	1800 - -
Advances recoverable:-			
Refunds other than of Current taxes	" "	67 - -	
Grand Total of Expenditure		202206 - 20420 - -	
Balances:-			
(a) Municipal Fund		2121 119	500 - -
(b) Endowment		" "	" " "
Total		2234219	20920 - -

Sincerely
6th Dec 1874

J. R Locke
Auditor.

Statement II A:- Details of allotment for expenditure on public works estimated to cost Rs 1000 & upwards

Part I New Works

No.	Project	Amount of estimate	Part expenditure	Expenditure in 1873-74	Remarks
		Rs as	Rs as	Rs as	
(a)	Communications				
1	To improve Nor th the new road	" "	" "	417 14	
2	To construct two small bridges	" "	" "	165 " "	
3	To open out new excavation thickly populated places	" "	" "	1228 15	
4	To gravel west new road	" "	" "	200 " "	
	Petty works and reserve	" "	" "	" " "	
	Total	" "	" "	2010 29	
(b)	Educational	" "	" "	" " "	
	Total	" "	" "	" " "	
(c)	Sanitary & Miscellaneous				
1	To construct four flights of steps &c	" "	" "	501 611	
2	To construct 5 Cutcha cabines	" "	" "	76 58	
3	To extend Kandiapara masonry drain	" "	" "	500 " "	
4	To construct fine tunnel at the junction of Streets	" "	" "	124 187	
5	To construct 20 dust boxes	" "	" "	157 8 "	
6	Sundry works	" "	" "	28 " "	
	Petty work & reserve	" "	" "	" " "	
	Total	" "	" "	1388 22	
	Grand Total	" "	" "	3398 411	

No.	Projects	Rs	As	Ps	Remarks
(a)	Communications				
1	For widening & Streets	388	13	9	
2	For metalling & improving 16 Streets	1919	11	2	
3	For widening & bridges &c.c.	128	4	-	
4	Sundry repairs	40	-	-	
	Petty repairs & reserve	-	-	-	
	Total	2469	12	11	
(b)	Educational	-	-	-	
	Total	-	-	-	
(c)	Sanitary and Miscellaneous				
1	For repairing the Hospital buildings	118	10	-	
2	Sundry repairs of Latrines tunnels and drains	20	4	-	
	Petty repairs & reserve	-	-	-	
	Total	139	14	-	
	Grand Total	2609	10	11	

Sincerely
6th May 1874

S. R. Sachee
Auditor

Statement H-B- Detail of Municipal Establishments.

	No	Salary per Mensem	Salaries per annum	Totals Major heads.
		R A P	R A P	R A P
Grant I. Public Works.				
Overseers.				
Inspectors' Rateable pay	4	7 8 10	113 4 0	
Maistries	"	" " "	" " "	
Road Coolies	465	5 " "	2560 " "	
Temporary Survey	1	40 " "	723 " "	
Total				677 " 11
Grant II - Education.				
1. Training Schools.	"	" " "	" " "	
Masters	"	" " "	" " "	
Clerks	"	" " "	" " "	
Servants	"	" " "	" " "	
Total				" " "
2. Municipal Schools				
Masters	3	" " "	171 12 "	
Clerks	"	" " "	" " "	
Servants	1	3 " "	36 " "	
Total				207 12 "

Statement II-B- Detail of Municipal Estab-
lishments (Continued)

	No	Salary per mensem	Salaries per annum	Totals Major heads
		R AP	R AP	R AP
Grant III Sanitation & Medical Services.				
I. Hospitals & Dispensaries				
Medical Subordinates	1	60 --	780 --	
Peon	1	7 --	91 --	
Clerks	--	-- --	-- --	
Servants	4	5 7 --	326 --	
Total				1195 --
2. Vaccination				
Vaccinators	2	10 --	116 72	
Peons	--	-- --	-- --	
Total				116 72
3. Registration.				
Registrars	1	15 --	180 --	
Peons	--	-- --	-- --	
Total				180 --
4. Conservancy.				
Nuisance Inspectors Rate-able pay	4	7 8 / 10 --	120 --	
Maistries	--	-- --	-- --	
Scavengers	1	5 --	5 --	
Ticcies	--	-- --	-- --	
Watching over tank water	1	4 --	48 --	
Total				173 --

Statement II-B. Detail of Municipal
Establishments (Concluded)

	No	Salary per mensem	Salaries per annum	Totals Major heads
		R AP	R AP	R AP
Grant IV Miscellaneous.				
Municipal purposes				
I Lighting				
Masalgies	--	-- --	-- --	
Maistry	1	7 6 / 10 --	86 8 --	
Total				86 8 --
2 Markets.				
Superintendents	--	-- --	-- --	
Servants	--	-- --	-- --	
Total				-- --
Grant V Supervision & Management				
1 Office				
Manager	1	35 --	418 --	
Clerk	1	30 --	360 --	
Accountant	1	15 --	180 --	
Attender	1	9 --	117 --	
Peons	3	6 4 / 7 --	227 12 --	
Masalgi	1	2 8 --	30 --	
Tax Collectors	--	-- --	-- --	
Total				1332 12 --

Tinnevelly
6th May 1874

L Robertson
Auditor.

Statement III:- Municipality of Seniavelly

Abstract of Deposits account for the year 1873-74

	£	s	d		£	s	d
Balance brought forward	280	..	..	Credited to Municipal Funds	412	7	4
Deposits by appellants	562	6	6	Returned to Appellants	159	4	6
Do by renters	..	..	..	Do to renters	..	..	..
Do by Contractors	..	..	..	Do to Contractors	20	10	8
Do as security by Municipal Servants	270	..	..	Do to Municipal Servants	30	..	..
Deposited for the execution of works for which private parties are reliable	..	..	..	Work done	..	..	..
				Returned to parties	..	..	..
Deposits under Sections 55-76-79-122-148-149 or bye laws. - - - - -	..	..	..	Paid to Claimants	..	..	..
				Balance	490	..	..
Total	1112	6	6	Total	1112	6	6

Seniavelly
6th May 1874

S. R. Roche
Auditor

Statement IV :- Municipality of Tinnevelly

Demand, Collection & Balance Statement for the year 1873-74

Current

	1 Demand assessed	2 Collected	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	5 Total Columns 2-3-4	Balance	
	R A P	R A P	R A P	R A P	R A P	R A P	
Rate on Houses &c	2404 8 6	2346 13 3	50 8 8	7 3 "	2404 8 6	" " "	
Taxes on Arts &c	3091 " "	2721 8 "	157 " "	212 8 "	3091 " "	" " "	
Tolls	8676 8 6	8676 8 6	" " "	" " "	8676 8 6	" " "	Collected under the direction & management of the Commissioners
Total	14172 1 "	13744 13 9	207 8 8	219 11 "	14172 1 "	" " "	

Arrears

	1 Balance of old demand	2 Arrears of previous year	3 Total demand	4 Collected	5 Remitted	6 Written off	7 Totals Columns 4-5-6	Balance
	R A P	R A P	R A P	R A P	R A P	R A P	R A P	R A P
Rate on Houses	-	-	-	-	-	-	-	-
Taxes on Arts &c	-	-	-	-	-	-	-	-
Tolls	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

Tinnevelly
6th May 1874

S. R Lushe
Auditor

2

This certificate or the Register however bearing no date, I can form no idea of the 55
date on which the certificate was made out.
The general notification required by Sections 47 and 49 was not issued, and consequently there were no fixed periods for limiting the time within which appeal petitions should be submitted. They were presented from 26th June to 23d December, and the provision of Law for depositing the amount of tax previous to or on the day in which the petitions are submitted, is not observed in all cases. The petitions were heard and disposed of until 7th March. Greatest part of them were heard by a Single Commissioner and a few by two Commissioners. But lists for revision according to the opinions formed as above were presented under the signature of one of them and passed at meeting. Most of the petitions bear no dates of receipt or authenticated by the initials of the Commissioners. Six of the petitions registered 46, 84, 114, 123, 168 & 169 respectively on the file, do not contain the signa-

1874 D Dept.
Copy: Lord [illegible]
from the Registrar
Representation of the
Chief Secretary of Govt
dated Peshawar 8/10
Sept 1874 No 222

For information
[illegible]

Public Reports Office
Mr. Simonds' Examination
Vol I for 1873-74 with
Statement referred to
in the above letter
Vol 85 [illegible]

of petitioners and yet remissions or exemptions were allowed on them. Petition No. 196 giving notice of the vacancy of a building assessed at Rs. 5-4-8 though dated 8th November, a rateable reduction for 5 months instead of for a less period than 8 days, was allowed, and so, on a notice dated 11th December given by one Ramalinga Mudaliar of the vacancy of a building assessed at Rs 14-6-5 for the year, a reduction of 4 months' assessment is granted instead of for a period by 10 days less. The latter petition was not besides filed in the Register of Appeal petitions. The calculation made in the case of one Appavoo Rowther No 21 is deficient as fie. Few buildings were exempted from tax without petitions being preferred for the same.

6. Thus from the amount at first assessed, viz, Rs 3299-11-3, the following deductions were made:-

Remission for vacancy of buildings Rs 14-5-9.
Reduced in assessment ... ... Rs 29-14-5
Exemptions for poverty or written off as irrecoverable. ... ... } Rs 49-9-3

From No. 71 Tuticorin 5th August 1874

53

C. Coothanaina Pillai
Auditor of Municipal accounts
Palamcottah.

To

R. K. Puckle Esquire
President of the Mt. Commission
Palamcottah.

Sir,

With reference to a letter from the Acting President Mt. Comyn, I have the honor to inform you that I went to the Palamcottah Municipal Office and audited the accounts for 1873-74, and I beg to submit my remarks as follows:-

2. Receipts:- The Commissioners have imposed and levied all the taxes sanctioned by Government in their Order No 434 dated 1st April 1873.

3. Vouchers:- There are no vouchers under the signatures of the payers for the Collections of House and Trade taxes, for Rs 3-9-; the

sale proceeds of articles from w toll-gate on the 9th March 1874; and for Rs 13-11-. the half of the Surplus found fund paid on 25th March 1874.

4. House-tax:- 3355 buildings estimated at the annual value of Rs 58,512-4- have been registered and assessed for Rs 3511-9-3. The exemptions from them for various purposes are entered in a single Column headed "Remissions." But on examination it is found that :- Rs 211-14- was deducted on account of buildings under 6 rupees annual rental, thus Rs 3299-11-3 being the total assessment by Register.

5. The House Register although neatly prepared in printed forms does not contain sufficient columns. It is prepared with reference to the last years accounts; and bills were sent in accordance with it before it was passed at meeting of Commissioners. But the Register contains the certificate to be made out at appeal meeting under the hands of 3 Commissioners including the Vice President.

Total deduction ... ... Rs 93-13-5

The remaining Amount of tax is Rs 3205-13-10. But Rs 3249-4-11 were collected and involved a refund of Rs 43-7-1 which was accordingly debited in the Cash-book.

7. 169 Counterfoils of house tax bills dated Subsequent to and of 2 bills Nos 117 & 1303 dated previous to 15th December bear neither the initials nor the stamp of the Commissioners.

8. Notices of demand are issued to 200 persons, and there are no Counterfoils for them, nor is there any record to show the date of their service upon defaulters, and therefore there is no means of checking in whether these were issued 10 days after the presentation of the bills or whether 7 days before the issue of the warrants of attachment. The demand in 55 cases was satisfied before the service of the notice, and 126 cases after their service, and in 16 cases the defaulters were exempted; 3 cases cases are not

not accounted for; but in the list blank places are left in 3 places for numbers 124. 193 and 194. It cannot be ascertained whether these notices were served or not.

9. Warrants of attachment were issued in 9 cases, but distress was not made in all of them notwithstanding that warrant fees were collected in all cases. In 2 warrants fees on notices of demands are not included. It appears that notices were not issued in these cases before the issue of the warrants. There are no Counterfoils for warrants, and in the list of warrants, the entries are incorrectly made out as to warrant No., Register No. and House No. The warrants returned do not state to whom they were directed to be executed; some of them bear no date; and there are endorsements to the effect that rupees so much were remitted or despatched to the office in 8 warrants under the Signature of the Municipal Inspector and in one with no such Signature. They do not state particulars

as to whether property was attached or how the amount was realized. It appears that in some cases property was attached and brought to the office. There was no inventory of the property nor receipts taken from the owners when the property was returned to them.

10. Trade tax:—

This tax was not imposed for the year under review but arrears of previous years are dealt with. It would appear from para. 13 of the Auditor's report embodied in G.O. No. 1263 dated 10th September 1873. that there were outstanding balances of Rs 929 for 1872-73 & Rs 22-10-8 for 1871-72 under this Source, the latter still remaining uncollected.

11. There are no detailed lists for these arrears. A rough revised list without signature or date containing a few names is procurable for 1872-73. It is in the handwriting of a subordinate who was entertained in the Municipality in 1873-74,

and revised by a Commissioner. This revision is contrary to section 81 of the Municipal Act which permits revision only within the year in which the tax was imposed.

12. Many prosecutions were made out for realizing the arrear of this tax at different times. Although the exact date of the last prosecution is unknown it appears from some of the lists prepared for charge sheeting that certain of the defaulters were charged until 20. August 1873. This is contrary to section 169 of the Municipal Act and G. O No. 1738 dated 1st December 1873 which permit prosecution only within 3 months from the date of the cause of action. Two of the rate payers named Sudalaimuttu Asary & Ramasamy Asary (Nos 1045 & 1071) although they have paid the demands against them (Rs 3—— each) they were prosecuted before the Magistrate but released afterwards. The mistake occurred in consequence of their payments having been entered in the

Credit side against two other persons bearing the same names last numbered 1054 and 1049.

13. The counter foils of Nos. 663, 664 and 714 of receipts granted to rate payers Nos. 165-167 and 242 respectively, containing no entry of amounts collected from them, there are no checks against them. Receipts were not granted to 11 persons for Rs 13 paid through the Subhamagistrate on the 18th March. The Register shows nothing about the collection of taxes from 3 persons (Nos 222-397 & 584) but it is written on the appeal petitions presented by the first two who had deposited this tax, that they are exempted; and with regard to the last mentioned on whom a notice is served and no appeal petition was presented by him, the Commissioners had passed no orders, and so Rs 3 remained in arrear. The last on which Re 1 is collected from the rate payer No 1007 is not given in the Register. According to an order endorsed by Commissioners on a petition of one Sulasamania Pillai No 500,

who has deposited a sum of one rupee to the effect that annas 8 is to be credited to fund and the remaining annas 8 to be returned. it is entered in the Register that 8 annas is credited to fund on 16th August and 8 annas repaid on 20th August. There are entries likewise in the note account kept for deposits of trades tax appellants; but the former sum is not credited in the cashbook or in the collection book.

14. In the Register in which Some of the appeal petitions are registered there are no dates of decision and signatures of the Commissioners. The opinion of a single Commissioner is recorded on the petitions and a few of them sanctioned in Meeting.

15. The following are differences in dates of collections as entered in the Register and in the collection book.

Register No.	Date in Register	Date in collection book
581, 683, 843, 1048	7th June	22nd July

160, 330, 615, 682, 706, 707	10th June	22nd July
718, 787, 821, 833, 984, 985, 1605, 1023, 1024	10 June	22nd July

16. Out of the total arrears for 1872-73 of Rs 929 - - -, Rs 487-8- were collected Rs 358 written off in meetings dated 29th September, 16th August & 15th April. Rs 2 are in deposit for the parties as they were exempted, reduced by remission of list Rs 78-

Undisposed of	Rs 3 - - -
Detailed from deposit but not credited to funds - - -	Annas - 8 - -
Total	Rs 929 - - -

Balance of 1871-72 is Rs 22-10-8.

17. Vehicles and animals:-

The following is a Comparative list Showing the number Exempted out in the year 1873-74 and in the previous year.

	1st half year	Second half year	Total
1872-73	756 4	619 12	1376
1873-74	670 8	601 8	1272

In the register for licenses total is not made out of the number of vehicles &c.

18. The following differences in entries are exhibited:-

No	Names	As per application	As per license	As per Register
86	Saberamania Pillei	Bull 2	Bull 2	Bull 4
100	Nallasamy Pillei	Buffalos 2	Buffalos 2	
103	Pakian Pillei	Bull 4	Bull 2	Bull 4
129	Sudalemuthu Pillei	Bull 2	Bull 2	Bull 4
		Dog 1	" Dog	
		Bull 2	Bull "	Bull 3
136	Pal Ronoother	Buffalos 1	Buffalo 3	
		Bull 9		
		Buffalos 1	Bull 10	Bull 10
164	Alwar Iyen ar	Buffalos 2	Bull 2	Bull 2
186	Aniniantharayalu Naik	Pony 1	Pony 1	Bull 1
232	Muthuvialei			
233	Sudalemuthu			
234	Palvanna Rone			
235	Gnanakanne Nadan	Bull 19	Bull 19	Pony 19
236	Kylasa Putter			
237	Arunasala Mippan			
238	Iya Mippan			
240	Murugappa Pillei			
266	Venkedasamy Naidu	Pony 1	Pony 1	Bull 1
270	Palaneandi.	Buffalos 1	Bull 1	Bull 1
284	Nallamadan	Buffalos 1	Buffalo 1	Bull 1
288	Pal. Madan	Buffalos 1	Buffalo 1	Bull 1
318	Pal. Chinnatamby	Buffalos 2	Buffalo 2	Bull 2
9	Sodneard & Co	Second half year. Bull 2	Bull 1	Bull 2
42	Veeranagu Pillei	Bull 2	Bull 1	Bull 2

The date in license No. 116 is incorrect as 30th September instead of 28th April. There is no date in license No. 168 of the first half year. In the following licenses no particulars are entered as to description whether bullocks or vehicles are licensed out:-

In No. 177 of the first half year.

Do 56 of the 2nd half year.

Among many licenses issued out on 1st May, one license No 275 dated 30th April and another dated 28th April are found. License No 9 in the 2nd half year is dated 6th October, whereas the numbers preceding and after are dated 8th October. License No. 367 was granted to one Velayuda Rowe for two bullocks on the 16th; but the fees were collected on the 17th. License No. 387 is not distributed. Applications in No. 164. 266 & 267 are not attested by the applicants and in none of the applications the Commissioners have initialled.

19 Carts:-

The following is the comparative test of the registration of carts in the year 1873-74 and in the previous year:

	First Year Half Year	Last Half Year	Total
1872-73	246	221	165
1873-74	231	208	139

20. Among the licenses granted in 1st May there is one No 185 dated 30th August and in the 2nd half year there is likewise another No 169 dated 29th October among those issued out on the 28th idem. The former granted to one Pallie Madathi has paid her fee on 1st May, and the latter to one Pakiam Pillai on the 29th October. One Velayuda Rowthen has paid his fee on the 17th May possesses a license dated 16th May. The application of one Vubbia Pillai No 224 for 1st half year does not show the number of carts possessed by him and the amount of fees paid on them. License No 208 of the 2nd half year is not supported by voucher.

21. License tins are granted to be affixed to registered carts and 2 ratepayers representing that they have lost their tins applied for

fresh ones, and on payment of fines to an amount of 4 annas each on 11th December and 6th February the Commissioners have granted them fresh tins. This way of imposing fines upon those who lost their tins is not permitted by section 75 of the Municipal Act. This procedure will beside facilitate fraud among cartowners. People may obtain license tins under this pretence and make use of them to unregistered carts. It will be a difficult thing to detect such frauds.

22. Tolls:-

The collections were under the direct management of the Commissioners. Rs 8,316-13-6 were realized throughout the year from the 9 Toll bars, of which the collections in 5 principal ones were paid into office on the following days, and those of the 4 remaining were remitted once a week by the Gatekeepers concerned. With these remittances they submit also a detail list for the collections and these lists are not signed by Commissioners or their Subordinates in office, nor the receiving

dates enfaced. It is not known how I was to find out the manner in which the toll collections were superintended and the accounts checked. The duplicate toll tickets issued out on the 10th April in Toll Book No 4 show that 6 unladen carts entered the gate on the day; but the entry in the daily accounts shows bullocks laden instead of them. A gunny bag was seized from a cartsman on 5th June by Gatekeeper No 2 for securing the payment of the toll amount of 2 annas. The property is still found in the office without being sold or [illegible] and 2 brass hanging seals seized by Commissioner on 5th November by gatekeeper No 3 for 2 annas, was sold for 3 annas and 9 pies in office, and the whole amount is credited to fund instead of crediting only 2 annas to it, as no expenditure seems to have incurred in its realization, and placing the remainder 1 anna 9 pies in deposit to the credit of the Cartsman for a period of 12 months as required by section 79. No notice is given to the Cartsman acquainting him of the fact

nor any general notification is made out about it. In like manner 4 gunny bags seized in the previous year from defaulters of tolls were kept in office and sold on the 2nd September for 7 annas and the sale money brought to credit in cash book on the 8th and to the Collection book on 9th idem. The amount is credited to miscellaneous receipts instead of to arrears under tolls. It is not ascertainable as the real toll-dues are unknown whether any more is still due to the Commissioners or they have any surplus to repay to the Cartsman.

23 The Commissioners have compounded for tolls under section 81 from those residing outside the Municipal limits once a half year. Two registers are kept for these compounded licenses, one for Tinnevelly and the other for other places. The numbers in the former register do not correspond with the numbers in the licenses prepared according to it for 1st half year. The numbers of licenses are not regularly entered. The licenses prepared for thus compounding are not

all distributed. Some of them are drawn out in forms of licenses under sections 75. The entry of the section in the head of these licenses is not Cancelled. 6 of these licenses from Nos 36 to 41 in the 2nd half year are dated and registered on 30th October, but the applications for them are dated 31st October. These applications are not dated with the dates of receipts. The application in No 42 is drawn out in the name of one Nagananda Pillai, but the name of one Subramania Pillai was registered and license granted to him. No 5 appears in the register after Nos 6 and 7.

24. The applications from Tinnevelly for licenses Nos 8 & 27 for the 2nd half year are not attested by the applicants, and those from other places for licenses 1 & 3 of the 1st half year and 3 and 8 of the 2nd half year are not dated, nor any application for these licenses is authenticated by the Signatures of Commissioners.

25. Offensive trades:

Licenses were not granted for collections made under these heads.

26. Magisterial fines:-

Rs 167-14-- were realized under this head. No register is kept containing particulars of Charge Sheets, the disposal of cases &c, except a collection book which furnishes information only as to the levy of fines imposed. Even duplicates for Charge Sheets are not secured, and accounts as to the above particulars are not given by the Charging Subordinates.

27. Hospitals:

A Sum of Rs 218-5-6 was realized from sale of medicines in the Dispensary. No Register is kept in the Municipal Office for these sales of medicines. A practice prevails in the hospital to sell medicines on credit instead of for ready money payments and afterwards to bill upon the purchasers through the Commissioners who collect the amount. The bills are not numbered and account particulars for the sale of medicine

are not furnished to the office and therefore there is no means of understanding whether all sale money was recovered & whether all the bills did not properly reach the office.

28. The amount of Local Fund contribution for Dispensary, Rs 460 is brought to credit in the general cashbook, but not in the account kept separately for the Dispensary on the date it was credited in the cash book.

29. Market:-

The details in the account kept by the market Superintendant as well as the duplicate tickets show a collection to a sum of Rs 6-3-7 on the 22nd May, whereas total is made out for Rs 6-3-9 which amount was remitted on the 23rd May. In like manner there are particulars for a collection of Rs 7-1-11 on 26th March whereas the total of the day is made out for Rs 7-1-11 (an anna less) and the amount with corresponding Nos of duplicate tickets was paid into the office.

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30. Disbursements:-

Vouchers:- receipts are not procurable for the following disbursements:-

Description	Amount	Month and Date
For travellers Bungalow	16 " "	28th April
To Nunnamea & Thiruvianam Pillai for Dead House	450 " "	3rd June
Furnitures for the Bungalow	14 " "	21st June
Office Sadrewards	3 12 9	30th July
Gate Sadrewards	7 8 1	
Repair of road around Ramasamy coil Tappacolum	250 " "	6th September
Plantations in Lunatic Asylum compound	50 " "	26th September
To Dy Tahsildar	100 " "	4th December
Road	100 " "	6th do
Latrine	100 " "	16th do
Pallimasal road	80 " "	do do
Road	100 " "	5th January
Latrine	100 " "	do do

Road work	21	"	"	12th	January
Do	100	"	"	26th	Do
Pay of the Dresser	47	"	"	2nd	February
Tunnel near Kottiyar road	80	"	"	5th	Do
Completion of Pallinassal Road —	5	10	8	5th	Do
Do of Pichimanoor road —	100	"	"	Do	Do
Municipal works To Annamalay Iyer —	50	"	"	9th	Do
Latrine	50	"	"	11th	Do
To the Presidents of Trichinopoly Multy for the charge of packing medicines	10	"	"	24th	Do
Setting stones & earth work along the borders of channel bank.	11	8	"	4th	November

The following particulars housebills and pro receipts:-

Conservancy tools	1	"	8	10th	April
Do as	"	10	"	12th	Do
Piccotta pin Lunkerhanna	1	6	"	2nd	May
Killing dogs	2	1	"	20th	Do
Lantern glasses	15	15	6	4th	June
Hoes	3	4	6	21st	Do
Office Rent	14	"	"	21st	Do
Gate Sadrwad	6	1	7	25th	Do
Office Rent	14	"	"	21st	July
Repair of lanterns	3	2	"	29th	Do

Office Rent	14	"	"	13th	August
Skipper	1	8	"	17th	September
Office Sadrwad	1	3	9	20th	Do
Tatties in front of dead houses	2	10	"	10th	October
Repair of road fence	3	4	"	23rd	Do
Office Sadrwad	1	6	"	12th	November
Gate Sadrwad	5	15	6	12th	Do
Do	6	3	"	25th	Do
Office Sadrwad	1	5	2	25th	Do
Office Rent	14	"	"	12th	December
Setting up stones in front of Church	2	8	"	24th	Do
Pots for gardener	2	14	"	20th	January
Office Rent	14	"	"	19th	February
Do	14	"	"	13th	March
Pay of two gardeners for December	8	"	"	Paid in January	
Construeting fences	2	14		26th	January

31. The following expenditures have stamped bills but bear no stamped receipts for their payments:—

Description	Amount		Months & Date
Dispensary	168	6	19th April
Contract of Lanterns	79	1 9	10th May
Office Rent	28	"	13th May
Lighting	100	1 "	7th January

32. The following receipts for payments are not dated.

Advance for 12 lanterns in June Rs 21 — —

Rent of water cart on 1st October Rs 4 — 8 —

Parapet wall of a bridge in Kottur road in 1st November } Rs 20 — " —

Square construction near Aparachee beside Palyam Channel on 24th Novr } Rs 14 — 8 — "

Parapet wall of a tunnel in Nanganeri road opposite to a Mandapam 24th Novr } Rs 3 — " "

33. The following receipts are not Stamped:—

Charge of medicines on 23rd August Rs 37-15-10.

Construction of the Dead house 5th Jany Rs 34-5-3
gate doors for —

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34. The following vouchers are not authenticated by the signatures of the Commissioners.

Thunnuggum Pillai's School 1st April Rs 22 — " —

Sadrward of Lunkerhana on 20th May Rs 15 — " —

Result Grants on 26th January Rs 54 — " —

Repair of conservancy carts on 14th Febry Rs 16 — 2 — 7

Result grant on 27th March Rs 50 — " —

Price of land for Pichivanam road Rs 18 — 9 — "

35. The vouchers secured for the following payments are submitted by the payees some months or days before the amounts were actually disbursed. They do not in my opinion form proper receipts from the amounts paid after the dates, and although the Commissioner might think this warranted by common procedure, when suits may be preferred against them as if any payment was not made, these bills will not serve for defence.

Particulars	Amount		Date of Vouchers	Date of expenditure	Remark
Grant for Schools	21	"	March	1st April	
Light contractor	63	"	4th April	7th April	
Pension of 3 widows & orphans	27	"	1st	20	19th 20

Dispensary Charges	155	2	2	1st May	10th May	
Grant for schools	15	"	5	Do	10 Do	
Do	7	"	8	Do	10 Do	
Tin tickets	2	12	29	April	13 Do	
Do	"	8	10	May	13 Do	
Papers for printing	11	1	13	May	14 Do	
Market shed	24	"	29	April	14 Do	
Sadrward	2	12		March	14 Do	
	"	26	30	April	14 Do	
	1	4	6	12 May	14 Do	
Toll Gate Sadrward	1	14	8	March	14 May	
	7	5	4	12 May	14 May	
	"	5	"	12 May	14 Do	
Repair of Conservancy Carts	2	6	2	31st March	14 May	
Office Sadrward	5	14	6	30 April	31st May	
	1	"	"	28 May	31st Do	
	"	2	6	30 May	31 Do	
Toll Gate Sadrward	1	7	8	30 April	31st Do	
	6	4	11	28 May	31st Do	
	"	2	6	30 May	31st Do	
Repair of conservancy Handcarts	8	9	11	30 April	31st Do	
Town-Dons	"	3	"	15 May	31st Do	
Price of land	62	8	"	30 May	4th June	
Grant for Eastern School	17	10	8	4th June	5th June	
Dispensary charges	153	12	6	2nd June	16th June	
Sadrward	"	2	6	10 June		
	4	12	1	18 Do	25th June	
	3	2	8	31st May		
Gate Sadrward	1	5	10	31st May	25th June	
Repair of conservancy carts	22	11	1	30 May	25 June	

Dispensary Establishment	59	"	"	1st July	5 July	79
Grant for schools	15	"	"	8 July	9 July	
Light Contract	89	4	6	5 Do	9 Do	
Salary grant	17	10	8	10 Do	14 Do	
Hospital charges	82	14	4	15 Do	21st Do	
Maintenance of 3 ~~indigents~~ orphans	27	"	"	10 July	21st July	
Cutting trees in Regimental line	21	"	"	25 April	21st July	
Arrear in making lanterns	25	8	"	15 July	25 Do	
Box of conservancy cart	"	9	4	26 Do	29 Do	
Office Sadrward	2	7	4	30 June	31st Do	
	"	2	6	19 July		
Gate Sadrward	1	6	3	30 June	31st Do	
	"	2	6	19 July		
Repair of conservancy cart	12	9	2	30 June	31st July	
Straw for Do	"	2	4	29 July	31st Do	
Town Map	100	"	"	15 July	1st August	
Hospital establishment	59	"	"	4 August	5 August	
Salary grant	17	10	8	4 Do	6 Do	
	15	"	"	5 Do		
Batta for vaccinated children	"	4	"	12 Do	15 Do	
Dispensary Charges	96	4	11	10th Do	18 Do	
Office Sadrward	2	8	1	31st July	22nd Do	
	1	14	1	1st August		
	"	2	6	17 Do		
Toll Gate Sadrward	1	7	3	31st July	22nd Do	
	"	2	6	17 August		
	6	"	"	1st July		
Repair of conservancy carts	6	13	9	30 July	22nd Do	
Batta for vaccination	"	4	"	19 August	26 Do.	

Gate Repair	7	"	"	25th August	30th August		
Post of Lanterns	4	"	"	18th Do	30th Do		
Battah for evacuated children	"	4	26	2nd September	5th September		
Salary Grant	7	"	"	4th September	6th Do		
Do	22	10	8	5th Do	8th Do		
Office Rent	14	"	"	5th Do	12th Do		
Dispensary charges	93	15	3	1st Do	18th Do		
Office Sadrward	2	12	8	31st August	20th Do		
	"	2	6	16th September			
Gate Sadrward	1	8	"	31st August	20th Do		
		2	6	16th September			
	6	1	2	16th Do			
Repair of conservancy carts	8	3	6	30th August	20th Do		
Conservancy tools	"	12	6	25th September	27th Do		
Low-Lows	1	2	"	24th Do	27th Do		
Salary Grant	22	10	8	1st October	4th October		
Office rent	14	"	"	4th Do	6th Do		
Maintenance of 3 indigents	27	"	"	6th Do	11th Do		
Low-Lows	"	6	"	8th Do	11th Do		
Repair of quarters	88	"	"	16th Do	17th Do		
Parapet of a bridge in front of Superintendent Bungalow	53	"	"	16th Do	17th Do		
Tools for police mew	"	13	6	16th Do	17th Do		
Dispensary Charge	97	13	8	1st Do	22nd Do		
Table Shade	5	9	"	16th Do	24th Do		
Picottah at dead house	1	"	"	24th October	27th October		
Light Contract	97	11	"	3rd November	5th November		
Salary Grant	15	"	"	3rd Do	5th Do		
Fixing up a lantern near Police station	3	"	"	28th October	29th	10th	Do
Office Rent	14	"	"	4th November	11th	Do	
Sadrward of Traveller's Bungalow	"	5	4	19th November	20th	Do	
Dispensary Charge	116	3	4	17th	Do	25th	Do
Office Sadrward	4	1	5	30th September	26th	Do	
		2	6	12th November			

Gate Sadrward	1	7	3	30th September	26th November		
	"	2	6	12th November			
Gate Sadrward	1	5	9	31st October	29th Do		
	"	2	6	25th November			
Office Sadrward	3	10	9½	31st October	29th Do		
	"	2	6	25th November			
Batches	—	11	11	15th September	29th Do		
				30th October			
				26th November			
Repair of conservancy tools	33	11	4	23rd September	1st September		
office tools				29th Do			
Low-Lows	"	3	"	29th November	4th Do		
Salary Grant	7	"	"	2nd December	4th Do		
Do	22	10	8	1st Decr	5th Do		
Office Rent	14	"	"	10th Do	12th Do		
Mats for office	1	5	6	11th Do	12th Do		
Conservancy tools	"	11	8	11th December	12th December		
Dispensary Charges	106	12	1	1st Do	18th Do		
Low-Lows	"	3	"	18th Do	19th Do		
Office Rent	14	"	"	5th January	7th January		
Salary Grant	22	10	8	1st Do	8th Do		
Do	7	"	"	7th Do	8th Do		
Low-Lows	"	6	"	8th Do	14th Do		
Dispensary charges	124	9	2	1st Do	15th Do		
Result Grant	135	"	"	19th Do	20th Do		
Maintenance of 3 indigents	27	"	"	13th Do	20th Do		
Repair of conservancy carts	42	12	11	31st October	20th Do		
Do	30	15	30	November	20th Do		

Mats for gate	8	22d	January	23d	Do	
Straw	4	Do	Do	23d	Do	
Inkpowder for office	2	6	23d	Decr	2nd	February
Do for Gate	2	6	23d	Do	2nd	Do
Inkpowder for office	2	6	8th	January	2d	Do
Sadrward Do	2	10	8	31st	Decemb	2d Do
Inkpowder for gate	2	6	8th	January	2nd	Do
Sadrward for Do	1	5	9	31st	Decmb	2nd Do
Setting stones for road	2	1	4	1st	February	4th Do
Salary Grant	22	10	8	2d	Do	5th Do
Light Contract	102	6	6	4th	Do	5 Do
Hospital charges	136	6	5	10th	Do	14th Do
Conservancy during Pongal festival	5	6	11	February	4th	Do
Low-Lows	3	9	Do		4th	Do
Light	103		2nd	March	3rd	March
Salary Grant	22	10	8	2nd	February	3rd March
12 Posts for Lantern	60			3rd	March	6 March
Low-Lows	3	7	th	Do	9th	Do
Dispensary charges	125	7	7	8th	Do	11th Do
Office Sadrward	2	6	10	Do	16th	Do
Gate Sadrward	2	6	10	Do	16th	Do
Do	5	15	8	10th	Do	16th Do
Conservancy Repairs	10	6		28th	February	17th Do
Ropes for conservancy carts	1	4		27th	March	28th Do
To Tuticorin Road	10			16th	March	Accounts 17th March

36. In the same manner the Dates of expenditures defrayed by the Subr Magistrate do not agree with the receipts taken by him for them, and with the accounts furnished by him. These are elicited in the following table.

Particulars	Amount	Date of Receipts	Date of expenditure	Remark
Fibres & sticks	10		15th April	16th April
Fibres	1	8	7th August	9th August
Earth for road repairs	5		28th Octr	5th Novr
Do	2		28th Do	5th Do
Do	5		29th Do	5th Do
Do	5		29th Do	5th Do

37. All receipts for Municipal expenditure should be executed to the President of the Municipal Commission, but some of them stand written to Her Majesty and some others to the Dy Tahsildar for expenditure defrayed by that officer.

38. Some of these expenditures that would go to different items in the statements o

included in one and the same bill without bringing them under as per my bills as they go under different items in the statement.

39. New works Communications:-

1. Pichuvanam road Rs 400-- --
2. Pallinassal road & tunnels Rs 85.10.8
3. Kottur road and a tunnel Rs 90----

These works were entrusted to Commissioner Phillips for execution. The Commissioner left portions of them (viz earthworks for Rs 106 and gravelling for Rs 132 in the first mentioned works and constructing a tunnel for 49 in the 2nd work and earthwork for Rs 13 and gravelling for Rs 30 in the last mentioned) to contractors, who had neither executed a written contract to the Commissioners, nor had their contract been agreed to by any two of the Commissioners according to the Law.

40. Money was placed in the hands of the Commissioner for these works, and he has kept accounts for the expenditure, but he did not obtain receipts from the payees except for two disbursements one for Rs 49

from the Contractor (2nd work) and the other for Rs 11-12-- for conveying brick in Chunnam, debris to the road (2nd work).

41. In all the new works provided for as mentioned above, the works not provided, executed. As regards 1st and 2nd work the estimates and bills give out slightly different measurements in many points. It is reasonable to give out measurements in the bills as they really are, but the bills for works executed departmentally must contain the prices of materials with their quantity &c according as they were purchased; and this however was not done; and the bills for the three works show only the cubic contents with the rates &c as for a work done on contract. This is done under an order of Commissioner Mr Phillips to the Inspector who framed the bills.

42. In work no 2 the gravelling was executed 14 cubic yards less than was estimated. In work No 3 earthwork is below the estimate and masonry in tunnel is constructed to a greater extent of 4 feet than the

length. Plastering is a further excess.

43. The accounts kept by Mr Phillips for works Nos 3 & 4 show that different rates of prices were given and that they are below the rates in the estimates and bills. These accounts arrive at total actual expenditure of Rs 73-9-11; but a sum of Rs 3-10-1 for Supervision, which is paid in accordance with a list from Mr Phillips is added, making it all Rs 77-4-0.

44. A sum of Rs 80 (a greater amount than the actual charge) was placed at the disposal of the Commissioners for this work, and yet Rs 3-10-1 was afterwards sanctioned and paid to him in the current year as for balance to Kottur road. The bill for Rs 421-5-. for the 1st work include a charge of Rs 20-1-. for Supervision at 5 per cent, and for the 2nd work there is besides the bill for Rs 85-10-8, a separate one for Rs 1-13-4 is presented for Supervision.

45. The bills for the three works are not attached with the Completion Certificates of either the managing member or the Engineer, and further no specification is given in the estimate for 1st and 3rd works.

46. There is a miscalculation in the bill for the construction of a tunnel in Pichivanam road adjoining Venga Mudalia's Tope land in which there is the countersignature of Mr Phillips. No sale deed is secured for the land purchased for Pichivanam road from one Mania Appa Pillai.

47. (1) To construct a road along Palayam Channel } Rs 63-. . .

(2) Excavating rocks in the road near Murugan Kurichi & hunt } Rs 17-6-.

(3) Excavating rocks in the channel bank } Rs 14-. . .

(4) Setting stones and earthwork Rs 15-. . .

(5) Setting stones on the borders of Palayam Channel bank near Murugan Kurichi bridge } Rs 9-. . .

These works 5 in number are not sanctioned by the Committee for execution, the 1st and 2nd were not estimated for; 1st 3rd & 4th were

given on Contract by Dy Tahsildar and the works were conducted under his supervision. The Contract was not made in the presence of two Commissioners, and no written Contract is forthcoming for the 2d work as required by Law. These works are not certified by the Commissioners, and that for which there is a measurement given by the Contractor is not likewise certified by the Deputy Tahsildar. In the estimate for Rs 262 for the road near Ramasamy Coil Square tank, a charge for conveying earth from a distance is made out, while the contents of the excavation of the side drain may be advantageously used at a less cost. The estimate for fencing the road near Doctr Surgents quarters provided for wood-work, but the bill shows wire work. It does not seem that the estimate was subsequently revised. Only Rs 150 were sanctioned on the 31st March 1873 while the estimate dated 20 March 1873 is for Rs 216. But the amount defrayed is Rs 183 which is billed on.

48 New War Rs Sanitation:- 89

1. A latrine Rs 255 - - -

The construction of this work was estimated for this amount, and the Commissioners resolved in Meeting that it should be performed on Contract. But Rs 250 was placed in charge of Mr Phillips and the work carried out by him departmentally. The figures in the estimate are miscalculated. Asphalt and tarring for which there is provision in the estimate are omitted, whereas plastering the foundation &c which is not provided are performed. There is no conformity among the estimate and the bills. The former provides for walls of stones and bricks in earth and roofs with bamboos, but in the latter it is found that Chunnam is used instead of earth and Pongo wood for bamboos. The estimate and bill point out square contents for the roofs and not the quantity of tiles and other materials used. There is no specification in the estimate and the

bill is not prepared according as the ex-
materials &c. purchased, but it is drawn
out in the manner of a contractor's bill.
The bill is neither certified by the Com-
missioner nor by Engineer. Receipts are not
taken from the payees for this bill amount.
According to the account of Mr. Phillips
the expenditure under this work is Rs 281-3-0.
This includes cost for special establish-
ment (Rs 5-0-7) and price of palmyra
rafters (Rs 13-12-0). The sale-proceeds
of unspent tiles Rs 1 and of chunam Rs 1
should be deducted from the actual ex-
penditure. It appears that the palmyra
rafters removed from the roof of the Hospital
building have been used for this work, and
therefore it is to be accounted how a charge
for Rs 13-12- became necessary, and farther
the sale of the palmyra rafters from the
Dispensary is not found in the accounts
of that institution nor the proceeds brought
to its credit.

49. The amount to be deducted according
to this is Rs 15-12-0 thus leaving a balance
of Rs 265-4-0. Add to this Rs 8-5-5
obtained by deducting Rs 5-0-7 the
charge for special establishment, from
Rs 13-6-0 the whole amount for Super-
vision at 5 per cent of the expenditure,
and there is a total of Rs 273-12-5; of
this 12-7-7 was spent in the current year.
This being the case it is billed for Rs 307-
10-5, under the signature of Mr. Phillips.

50. Water troughs ... ... Rs 8-12-0
The estimated amount was given to Mr.
Phillips and the bill furnished is in
the form of contract work instead of
giving out particulars for Rs 8-4-5 which
was actually spent as per Mr. Phillips'
account. The receipts from payees are not
obtained.

51. To raise wall from Ramasamy Coil
Tunnel to Maravar Pettai Rs 25-0-0.
Raising and turfing the vacant place at
the back of a tank and a pani. Rs 5-4-0.

Estimates for these works are not sanctioned in the Committee. The works were undertaken by Deputy Tahsildar. In the estimate for the first work there is a wrong accounting of one anna. The Deputy Tahsildar gave them on contract without any written agreement nor in concurrence with the Commissioners.

52. To erect barred doors for the market - - - Rs 24 - - -

The estimated amount of Rs 24 was announced to the Inspector for carrying out the work departmentally, but the Inspector left it on contract to some body & a bill for the amount with receipts are lodged with a Commissioner's signature. The Inspector cannot agree upon with Contractors for the performance of any work and no Muchilka is forthcoming.

53. Erecting a gate in front of Dead house Rs: 35.

The work was completed on contract before the estimate was prepared, and without

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Muchilka taken.

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54. Doors to Dead house Rs 34-5-3

The work was undertaken by Commissioner Jesee Dasa Kamiroyar. There is no estimate nor is the work sanctioned. Muchilka is not executed.

55. To make lamp posts Rs 60 - - -

For this work which was not estimated for, an advance of Rs 60 was made out. but it was not adjusted within the close of the year. The Muchilkaree - cuted for this work on 3rd March appears not to have been drawn out before the Commissioners; it does not bear the signature of the Vice President, but of two Commissioners one of whom has dated in it 5th idem.

56. In the bill for the construction of tall-Shed No 2, one of the Commissioners states that as he had not seen the work directly, he could not certify to its being performed satisfactorily, and no other Commissioner has examined the work and certified as to its correctness.

57. Construction of dead house.

The bill for its construction is not dated.

58. Repair - Communications.

1. Repair &c. to the bridge near Raja Kudiyiruppu. } Rs: 30-- --

The estimated amount Rs 30 was placed in the hands of Mr Phillips, and work executed for Rs 15-12-10 leaving some of the provisions of the estimate unfinished.

The charge was billed upon in two ways, one according to the actual expenditure and the other in the form of a contract bill.

In addition to this cost some quantity of Chunnam valued at Rs 1-4- found excess in the repair of Travellar's Bungalow and 2 Carts load of Chunnam purchased for other purposes, seem from the entries in the latter bill to have been used for this work. The price of the Chunnam obtained in these ways are not deducted in the bills for works for which they were first purchased, and added to the charges for

the works to which they were used. There are no receipts for the disbursement of the charges for this work. A charge for supervision for 1-12-8 is separately billed upon.

59. Wing Parapet walls to Murugan Kurichi bridge } Rs 40- --

Wing wall at east in the south side of the above bridge } Rs 13-8- -

Wing wall of the bridge near toll bar No 9 } Rs 23-8- -

Earthwork at Northwest of Murugan Kurichi bridge } Rs 10- --

Earthwork in front of the bridge near Vengu Mudaliar's Bungalow gate } Rs 22- --

Roughstone in Chunnam wall near the wing of the above bridge } Rs 9- --

These works are performed under the management of the Deputy Tahsildar. Estimates for the works and bills for works No 4 & 5 are not sanctioned in the Committee. The contract for first three works were not agreed before Commissioners and no written agreement

was taken. The accounting in the estimate for the last work is wrong.

60. Wing wall at west end on the South Side of Marungan Kurichi bridge Rs 13-8--

Setting up stones in sides of roads Rs. 21---

There are no estimates for these works and a receipt is not secured for the payment for the latter work. The agreement drawn out for contract for the work of constructing parapets to the bridge in front of Vengu is Mudaliar's Bungalow is not signed by the Vice President, but by two Commissioners.

There is a miscalculation of one anna in the estimate for this work.

61. The estimate for repairing of tunnels in the regimental lines is not Sanctioned and the bill for it amounted to Rs 18-12-2 whereas the Committee have Sanctioned for Rs 19-0-0.

62. Repair, Sanitation & Miscellaneous.

An estimate for Rs 50 for flooring and whitewashing and repairing a pandal in the

travellers Bungalow was made out, and the amount was placed at the disposal of Mr Phillips. But in carrying out the work the flooring of the 2 Cookrooms & of the verandah, and the whitewashing in certain places for which there are provisions in the estimate were omitted. On the other hand an unprovided for charges for Rs 10-4-11 were incurred for furnitures such as, mattress, rattanning chairs, oiling doors, cloth &c. which should fall under a separate item of expenditure altogether, and with this expenditure a bill for Rs 50 and another for Rs 2-8-0 for supervision were made out, and the receipts for the disbursements of the former amount are not taken. There is also a miscalculation in the bungalow bill which is counter-signed by Mr Phillips.

63. Masonry around the Incense tree near gunpowder magazines Rs 47-8-0.

The work was carried out under the

supervision of the Deputy Tahsildar, the estimate & list for it were not sanctioned in the Committee. The Deputy Tahsildar gave the work to a Contractor (from the signature attached to the estimate, his name appears to be Kaina Pillai). It does not appear to have been done in Concurrence with the Commissioners nor Muchilka taken. The payment of the charge was made to one Sabramania Pillai instead of the Contractor. None of the Muchilkas do not bear the seal of the Commissioners.

64. There comes on the whole a special charge for Rs 42-3-1 as detailed in the margin for the supervision of works Conducted under the eye of Mr Phillips; it does not appear that any special temporary hand was appointed for superviseing these works except that for Rs 5-0-7 mentioned in paras 4 & 14, & that only the employees on fixed monthly salaries of the Commissioners

1. Pichumanur road Rs 20-1-0
(2) Pallavaram road. Rs 1-13-4
3 Kottur road Rs 3-10-1
4. Latrine Rs 13-6-0
5. Rajakandigenpettai Road Rs 4-12-8
6. Travellers Bungalow Rs 2-8-0

were engaged in them & consequently the expenditures seems unnecessary.

65. The accounts of Mr Phillips are not adjusted within the close of the year. The amount placed with him in advance for the carrying out of one particular work is defrayed also in some other work.

66. Hospital.-

In the list furnished for medicines purchased for Rs 37-15-10. on the 23d August, there is a miscalculation for Re 1 less in one column, and 4 annas 8 over in another. There is no Royal Abstract in the Municipal Office for Dispensary Establishments until October, and that kept for the following months is signed by the Zillah Surgeon. Payments for Dispensary Establishments are made over to the Zillah Surgeon for distribution. The receipts of the payees are not placed in the records of the Municipal Office. A fixed

sum of Rs 9 amonth is defrayed on ac-
count of allowances to orphans at a pillage
called Pannavalli about 20 miles off
the Town, besides the granting of pensions
to others residing in places 3, 4, or 20
miles off the Town. A contractor may
be advantageously found out by the
Commissioners for supplying necessary
articles for the Dispensary for a period
of one year or any fixed time. This System
will tend to make payments to the
Contractor directly, for his bill certified
by the Zillah Surgeon, instead of issuing
Cheques, as at present, to that officer,
for his bill.

67. In the cashbook separately kept
for receipts & expenditures on account of
the Dispensary, there are debits over cre-
dits. In such cases sufficient amount
should be brought to credit from the
Municipal Fund.

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68. Vaccination. 101 101

A register is kept for this purpose and
the operations of the vaccinator who
works also in places of some distance out-
side the Town, are not so registered as to
distinguish his work within the Town.
On computation, however, it is found that
372 are vaccinated in the Town, out
of 531 in the register. A monthly statement
is forwarded to the Superintendent General.

69. Registration:-

There were 664 births and 458 deaths
registered in the official year among a
population of 17,495 in the Town ac-
cording to last census. Two registers are
kept, one in printed forms containing in-
formations for monthly statements, and
the other in manuscripts in which the
name of the informants, the date of in-
formation &c. is entered with the attest-
ation of the parties. The date of oc-
currence, the date of giving information
& the signature of the informants must
be entered in the first mentioned printed

book to meet the requirements of the Law. It is to be distinguished how many cases were found out by the Registrars themselves. The register books are not signed by the Registrars.

70 Lighting:-

Payments for charges on account of lighting was made to one Pachamiah Saile for contractor Hunnamiah Saile. No authority is shown from the contractor for such a payment.

71. Traveller's Bungalow:-

Allowances are made also to travellers for going to Madras, Trichinopolly & other places and these, not according to a fixed standard but from time to time at pleasure. Persons travelling to one & the same place are granted different amounts. Rs 4-3 in all were spent on 13 persons throughout the year. In the bungalow book it is stated the 15th and 29th September for 18 & 20 respectively.

Some of these establishments are not included in the general pay abstract, but a separate one is kept by the Deputy Tahsildar who has acted at will in fixing salaries, in appointing and dismissing peons, and in adding to their number, without consulting the Commissioners. In the pay abstract for March there is an excess of 2 pies to a Stipendary and to another a decrease of 2 pies, and in that for April the Salary apportioned between two servants is miscalculated, besides annas 10-8-- being entered as "Fine and Saving" without showing exactly what it is.

In June a fine of 2 annas is not separately entered. In November a saving of 2 annas is not stated to be deduction on account of fine, but brought under a Columnn headed "Fine or Saving." The want of a fine register for fines imposed on establishments has created these defects. In a bill for repairing the

garden implements for Rs 3-4 — paid in July, one anna is miscalculated and 3 annas in another, for charges of plantation paid on 6th December.

73. Refunds:-

Rs 43-7-1 are debited from the cash account on 17th March for repaying to house tax payers. This amount was kept separately; nothing was actually distributed on the date on which it was drawn out; but Rs 33-12-2 being refunded up to the 30th, the remainder Rs 9-10-11 remained in the office at the close of the year not being included with the closing balance nor accounted for in the Deposit Accounts.

74. Establishments:-

There are two registers of similar sort one known as Pay-Abstract and the other as Acquittance-Bill. The entries in the latter do not stand all through, according to the different items of expenditure or the distributions, dated regularly, the entries in the

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Cashbook for this disbursement is given out in lump sums, thus giving the difficulty of finding out the different items included in it. The establishments of the Hospital and the travellers bungalow as well as their contingencies are not separately shown. On the 5th November Rs 5 are shown against the pay of a Kanilgar instead of Rs 3-6-2. The excess of Rs 19-10 is made up by another entry to a sum less by a corresponding amount against garden establishments. The disbursements in the month of February for the pensioners of the Lunkerhanna for January are not dated. 4 Annas 8 given to the washerman of the travellers' bungalow is debited in the cashbook on the 13th March, but in the Acquittance-Roll it is dated 10th March.

Cashbook:- There are wrong entries as follows:-

In the Columns for balance in hand in the office in the credit side, it is entered Rs. 298-14-7 instead of pies 10. on the 12th September, and the balance in the treasury on 1st August as Rs 4854-4-7 instead of Rs 4753-4-7. In September 20th, Rs 4143-2-1 instead of Rs 4157-2-1, and so on from 20th to 27th, wrong entries to a sum of Rs 14- less were made out. If the daily totals are made out instead of making totals side by side, such mistakes would not have crept in, and errors if any would be more apparent. In some occasions sums received in office are not credited to the Municipal Fund on the day of receiving them, but in subsequent dates. A sum of Rs 1 collected from one Veloyud amasary (a trade tax defaulter) and despatched by the Submagistrate on the 25th April as shown

in the Fine Register of the Magistrate is not entered in the cashbook and in Collection book but it is afterwards included with a collection of Rs 2-- despatched by the Magistrate on the 11th June and credited as Rs 3. A receipt bearing the date for its voucher 5 April is credited on the 7th and so on the following receipts:- Rs 44-8-- collected in 29th August according to the Collection list is credited on the 30th Rs 20-- for Compounded licenses of Tinnevelly people dated 30th October, on the 31st, Rs 2-0- from the Submagistrate in 31st December, on 2nd January; and Rs 5 received by the head Clerk giving receipt to the Submagistrate on 31st March on the 1st April (the next year); Rs 3-- collected for tax from a trade tax defaulter Sudaleimuthasary was not credited to Fund as tax, but added to a Sum of Rs 12-12-- received on the 10th May,

for Magisterial fines. The collection of Housetax on military buildings of Rs 356-2-7 is credited to cashbook on the 15 November, whereas the date entered in the House Register against the collection is 17th. The Muchilka executed on the 14th May for making 12 lanterns purports that Rs 9-- to have been advanced to the Contractor, but there is nothing in the cashbook of the date to make out the expenditure as the amount seems to have been disbursed from other moneys kept in office. A Sum of Rs 10 is debited in the Cashbook on 7th April, and paid to the owner of a Cartstand to whom it was due on 26th April, which is understood from the receipts executed by him. An advance of Rs 21 made out for cutting trees in the military Cantonments is a charge from the amount left for Sundry expenses and is so shown in the receipt taken for the purpose on 25th April.

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While so a bill was sent for the amount on the 7th July, and Cheque issued on the 21st, and this amount stands debited in the account. A Sum of Rs 20-- paid on the 9th May for making the gate doors of the Market is debited in the cash book on the 14th May. A new amount drawn for hospital and for establishment is brought to cash account in a lump sum without separating them according to items, and a portion of it was distributed on the same day, the purpose of which not being particularized in the cashbook it is not ascertainable whether the expenditure was for the hospital or for establishment.

76. All payments except that for establishment and office Contingencies, may conveniently bee made by means of cheques. This was not done in all cases. In general

Cases moneys are drawn in the name of the Vice President and keeping them in the office, disbursed afterwards. Some of the debits in the Cashbook are given out in lump sums and distributed afterwards in detail.

77. Certain amounts are placed at the disposal of the Deputy Tahsildar, but Such payments were not distinguished for as to the particular works to which they were intended, and so debited in the Cashbook. The disbursements from the Amount are likewise made out at random without distinction as to items, and so the use of the daily ledgers could not be availed of. There remained Some unexpended balances after the close of every month with the Deputy Tahsildar. Rs 11-6-4 were retaken by the Commissioners on the 18th June from the Sums left with Deputy Tahsildar and disbursed by them Rs 8-9-. from it. (viz 6-9-. in

in July, 1-12- in August. 2-4- in September) and made over the balance Rs 2-13- to the Deputy Tahsildar in October. These expenditures are not entered in the accounts for the respective months.

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78. There are balances as follows on each month

1. Balance in the Treasury
2. Balance in office from collections not remitted to Treasury.
3. Balance in office from amount drawn from the Treasury for expenditure.
4. Balance in the hands of the Deputy Tahsildar from amount lodged with him.
5. Do Do with Commissioner Annasawmy Iyer.
6. Do Do with Commissioner Phillips.
7. Balance of Deposit amount in the Municipal Office not remitted to the Treasury.

78. Exclusive of the amounts enumerated in Paras: 13, 65, 73 & 84, the balance according to Cashbook Rs: 2890-9-1 on the 31st March 1874 tallies with the Treasury accounts.

79. A register for expenditures under each particular works is not kept as required by in G. O. No. 1030 dated 21st August 1868. and consequently advances first made out for each work, & the subsequent payments for it are not easily ascertainable & involve the additional difficulty of summing up the disbursements from various accounts.

80. Sanction:- General payments were first made out and afterwards sanctioned. Previous sanction is necessary, as none would consider it advisable to impeach a payment after it was made, although he might otherwise have reasons for the same and even if its propriety is questioned, it would be too late for remedy.

81. Receipt-Ledgers

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The following corrections are to be made in the entries in the Receipt-Ledger:-

Month and Date.	Amount:		Description	Entry in the present Ledger		Head to be transferred.	
				Major Head:	Minor Head	Major Head:	Minor Head
1	2		3	4	5	6	7
16th July	4	14 -	By sale proceeds of wheel tree	Miscellaneous	Sale of materials & tools &c.	Miscellaneous	Avenues
22nd	4	2 6	By sale proceeds of sapan & pali tree	Do	Sale of materials &c.	Do	Avenues
6th August	4	-	By sale proceeds of Extreme manure	Do	Sundries	Do	Sales of Sweepings (Section 98)
30th "	2	-	By sale proceeds of tree in Church road	Do	Sale of materials	Do	Avenues
8th September	7	-	By sale proceeds of empty bags purchased in the Tollgate	Do	Sundries	Tolls.	Arrear & to be paid
6th October	2	15 3	By sale proceeds of unserviceable Sticks	Do	Avenues	Miscellaneous	Sale of materials & tools and plants
28th "	5 9	10 9 4 6	Sale of unserviceable sticks &c.	Do	Do	Do	Do Do
25th December	5	4 3	By sale proceeds of unserviceable sticks, Cadjans and loppings of trees...	Do	Sale of materials &c.		Loppings of trees to go to avenues.
			Compound license fees instead of Tolls under Section 87.	Schedule & Carts	"	Toll	
			Fishery Rent	Miscellaneous	"	Assignment & allotment by Government	Fishery rent

Pay of Kuttalainda Mudaliar

who supervises the works of gardeners, lighters, and pilemen is entered under public works & the pay of Rimasamy Pillai who looks to the public works and conservancy under Conservancy. Although the Commissioners may employ these men for convenience sake in any branch of Municipal business, their pay must be rateably debited under the several heads of business. Corrections should be made as follows in the entries under the several heads of expenditure.

Months & Date	Amount	Description	Entry in the present Ledger		Head to be transferred	
			Grant	Head	Grant	Head
1	2	3	4	5	6	7
April to March	.. ..	To Dy Tahsildar & Co Amins as any Exp for execution of works	Grant IV	Sundries	"	To different heads according to expenditure.
April March	.. ..	Pay of Gate Keepers	Grant V	Office Establishment	Grant V	Miscellaneous
.. ..	.. ..	Contingents for Do	Do	Contingencies	Do	Do contingencies Conservancy Establishments
31st May	1 6 "	Pay of Watchman of Millikalam tank	Grant IV	Sundries	Grant III	Hospitals & Sundries.
.. ..	.. ..	1 bundle of bamboo sticks & leather rope for the pial tub in Gentoo Komma Compound	Grant IV	Planting avenue	Grant III	Hospitals & Sundries.
May to March	.. ..	Office Rent	Grant V	Miscellaneous	Grant V	Office Contingencies.
13th	3 4 "	300 tin tickets & repair of 1 lantern	Grant V	Office Contingencies	Grant IV & Grant IV	Miscellaneous Lighting.
14th	2 6 2	Repair of conservancy carts &c for March	Grant III	Sanitary &c		To different heads according to expenditure
31st	8 9 11	Repair of Conservancy carts & Co	Grant III	Sanitary Service &c	"	Do Do
3d June	4 50 " "	To Dead house Contractor	Grant III	Hospitals	Grant I	New works Sanitary &c
25 Do	22 11 1	Repair of Conservancy carts &c	Grant III	Sanitary service	"	To different heads according to expenditure
21st July	350 "	To dead house contractor	Grant III	Hospital	Grant I	New works Sanitary
31st Do	12 9 2	Repair of Conservancy carts	Grant III	Sanitary service	"	To different heads according to expenditure
9th June	20 " "	Making 3 limed entrance gate to Market	Grant IV	Market	Grant I	New works Sanitary &c
31st July	4 " "	Do Do	Do	Do	Do	Do Do
3d September	17 " "	Repairing the road leading to Vengu Mudaliar Lumgalow	Grant I	Repair Sanitary and Miscellaneous	Grant I	Repair; Communications
18th Do	80 " "	To dead house contractor	Grant III	Hospitals	Grant I	New works Sanitary &c
20th Do	8 3 6	Repairs of Conservancy carts &c	Grant III	Sanitary service &c	"	To different heads according to expenditure
2d October	183 " "	Setting up railing stones from Revd Sargents Bungalow to Revd S Spratts gate	Grant I	New works Sanitary & Miscellaneous	Grant I	New works Communications
10th Do	2 10	For making thatch doors in front of the dead House	Grant III	Hospitals	grant I	New works Sanitary &c
17th Do	53 " "	For repairing wall & parapet walls of the lindgeri front of Vengu Mudaliars Bungalow	Grant I	Repairs Sanitary & Miscellaneous	Grant I	Repair. Communications
29th Do	3 4 "	For repairing a portion of the railings of the Compound South of Gentoo Komma	Grant IV	Sundries	Grant I	Repair; Communications.

23d October	5	9	-	Purchase of table & shop & stand for office	Grant V	Contingencies	Grant V	Furniture	
1st November	364	-	-	For construct'g 3 tiled toll gates	Grant I	New works Communications	Grant I	New works; Miscellaneous.	
1st Do	20	-	-	For repairing the wing & parapet walls of the bridge in Kottiwaud	Grant I	Repairs; Sanitary; Miscellaneous	Grant I	Repair; Communications.	
19th Do	122	-	-	For Construc'g Gate No 2	Grant I	New works Communications	Grant I	New works; Miscellaneous	
19th Do	35	-	-	For construc'g a gate toll house	Grant III	Hospitals	Grant I	New work; Sanitary	
Do	39	-	-	Repairing the wing & parapet walls of Mudgankarichi bridge Nort & side	Grant I	Repair, Sanitary & Miscellaneous	Grant I	Repair; Communications.	
	29	8	-	Do Eastside	Do	Do	-	Do	Do
	23	8	-	Repairing the wing & parapet walls of the bridge near Toll & gate No 9	Grant I	Do	Do	Do	Do
20th Do	-	2	9	Palmyrah bar for repairing toll gate No 9	Grant IV	Sundries	Grant I	Repair; Miscellaneous	
25th Do	30	-	-	For repairing the bridge leading to Rajakulayanpper	Grant I	Repairs, Sanitary & Miscellaneous	Grant I	Repair communications.	
21st September	33	11	4	Repair of Conservancy carts, office chairs tools &c	Grant III	Sanitary service		To different head according to expenditure	
4th	-	3	-	Proclamation fee for a letter	Grant IV	Sundries	Grant V	Miscellaneous.	
22 January	-	2	4	Cost of fuel to warm the guards at one of the corners of Gandalam road	Grant V	Contingencies	Grant I	Repair, Sanitary &c	
5th	34	5	3	For a fenced gate to dead house	Grant III	Hospitals	Grant I	New works, Sanitary &c	
20th	42	12	11	Repair of conservancy carts, & implements &c	Grant III	Sanitary service		To different heads according to expenditure	
	30	1	5						
10th February	1	12	-	Lead for Roller	Grant V	Contingencies	Grant I	Tools & plant & contingencies	
14th	-	16	2	7	Repairing carts	Grant III	Sanitary service &c		To different head according to expenditure
4th March	98	6	8	Garden implements &c for the Collector & Assistant Inspectors	Grant I	Contribution to Local funds	Grant III	& Inspectorate	
17th Do	10	6	-	Repair of conservancy carts, garden tools &c	Grant III	Sanitary service	-	To different heads according to expen-	

CG

17

117

HS

83. Forms:-

I would beg to add that you are aware of the forms of accounts, registers and ledgers for receipts and expenditures with sufficient columns and as plain as could be, were provided by me to the Municipality of Tinnevelly when I was Vice President there. These forms are still in use in that Municipality. But although the ledgers at Palamcottah are opened agreeably, they not containing as many columns as there are in the Tinnevelly ledgers, difficulty is experienced to prepare the prescribed statements, as new ledgers for certain items should again be framed out. In like manner there are defects in the columns in the House Register.

84. Deposit:

There is a cashbook for receipts and disbursements in this branch. No deposits were placed by the appellants 1873-74, but the sums dealt with

are those deposited in previous years. On checking the collections from trade tax appellants under this head by the register of appeal petitions it appears that there remained a balance of Rs 43 in hand on the 31st March 1873. This sum does not appear to have been included in the statements submitted to Government with the annual report for 1872-73. Of this Rs 24-8-0 credited to Municipal Fund on dates intervening 22nd April and 20th August and Rs 16---- returned to parties from 21st April to 4th October. There thus remains a balance of two rupees on the 31st March 1874. Amounts to the credit to and the deposit from the deposits as well as the unexpended balance in them stand not included in the treasury accounts, as they are kept in the Municipal Office without being lodged in the Government Treasury.

85. Notwithstanding the above remarks I am disposed to conclude that

× Exclusive of eight annas shown in para 13

on the whole the Vice President has very carefully examined many of the accounts and signed them daily, and it is plain that he has taken very great pains to improve and rectify them, besides managing the affairs of the Municipality in a manner to suit the desires of the Commissioners, especially to agree with the general feelings of the Town's men.

Clerks of the offices specially the head clerk renders very necessary assistances in auditing the Municipal accounts.

The required seven statements are herewith appended.

I have the honor to be
Sir
Your Most Obedient Servant

C. Boo[illegible]ruciina Pillay
Auditor

No 717

Dated 5
Recd } Aug 7th.

Statement III Municipality of Balaclava

Abstract of Deposit accounts for the year 1873-74

I Balance brought forward from last year (Treasury)		270	..	..	I Refunded to Gradelone appellants	16	.. ..
(a) Deposit money by contractor	70 ..				II Credited to Municipal Fund	254	.. ..
(b) Do by Toll takers	200 ..				III Balance on hand on 31st March 1874, (Treasury)	270	.. ..
II Balance brought forward from last year (Municipal Office) Deposit Money by Gradelone appellants	43	..	..		II Balance on hand on 31st March 1874 (Municipal Office)	2	.. ..
Total	313	..	..		Total	313	.. ..

† Out of this sum, the sum of £2 .. 8 .. is not entered in Cheltta and Collection book

C. Boothroyd Villey
Auditor

Statement N Municipality of Polam cottah

Demand, Collections, & Balance Statement for the year 1873-74

	1 Demand assessed			2 Collected			3 Remitted on appeal or otherwise			4 Written off as irrecoverable			5 Total Columns 2-3&4			6 Balance		
Rate on Houses &c	A 3299	11	3	3205	13	10	11	4	3	19	9	3	3299	11	3	-	-	-
Lolls	8316	13	6	8316	13	6	-	-	-	-	-	-	8316	13	6	-	-	-
Total	11616	8	9	11522	11	4	11	4	3	19	9	3	11616	8	9	-	-	-

A sum of Rs 211-14- is deducted from the Amount 3511-9-3 entered in the Register, for Houses below 6 Rs Rental

Arrears

	1 Balance old Demand			2 Arrears 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax on Art &c	22	10	8	929	-	-	951	10	8	188	-	-	78	-	-	360	-	-	926	-	-	25	10	8
Lolls	-	-	-	-	7	-	-	7	-	-	7	-	-	-	-	-	-	-	-	7	-	1/2	-	-
Total	22	10	8	929	7	-	952	1	8	188	7	-	78	-	-	360	-	-	926	7	-	25	10	8

+ Out of this sum, the sum of Rs - 8 - is not entered in Chitta & Collection book

C. Boyd Chamberlain Villa
Auditor

Statement I Revenues and Receipts of the Municipal Fund of the Town of Palmerston during the Official Year commencing 1st April 1873 and ending 31st March 1874

	1873-74 Detail of Minor Heads			1873-74 Total of Major Heads			Sanctioned Budget		
I Balance brought forward									
(a) Municipal Fund	1950	12	8						
(b) Endowments	1597	1	-	3547	13	8	1000	-	-
2 Assignment & allotment by Govt									
(a) Surplus Pound Fund	51	7	-						
(b) Ferry Rent	-	-	-						
(c) Fishery Rent	-	4	-	51	11	-	-	-	-
	Arrears	Current							
(3) Rates & Taxes &c									
(a) Rate on Houses &c	-	3805	13	3805	13	10			3800
(b) Tax on Art & Trade of 57	187	8	-	187	8	-			50
(c) Tax on Vehicles of 63	-	1273	-	1273	-	-			1500
(d) Registration of Carts	-	439	-	439	-	-			475
(e) Tolls 73 77	-	7	-	8109	13	6			
Compound Licenses 81	-	-	-	170	-	-			
Compound Licenses (Annually) 81	-	-	-	37	-	-	8317	4	6
(f) Fees Section 123, 130 131, 136 Bye Laws Schedule A.	-	-	-	163	14	-	163	14	-
(g) Ministerial Fines 17	-	-	-	167	14	-	167	14	-
4 Fees re Schools &c	-	-	-	-	-	-	-	-	-
5 Endowments & Landed Contributions & Donations									
(a) Hospital									
1 Interest on the Invested Capital	-	-	-	3667	8	-			
2 Sale of Medicines	-	-	-	218	5	6	3885	13	6
Carried on	-	-	-	-	-	-	-	-	-

							3885	13	6
							21538	12	-
							3920	-	-
							19820	-	-

Statement I A Endowments entrusted to the Municipal Commissioners of Palamcottah under Sections 15 and 16 for the Official Year 1873-74

Name of Institution	Amount of Funded Capital	Balance	Interest or produce of land	Appropriation from capital for expenditure	Contribution & donation of all kinds	Sales of medicines or Lunatic property	Total Columns (3-7)	Current Charges Statement III Col 6	Allotted for P.W. Statement II Col 6	Total Charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Hospital & Dispensary	81500	1597 1	3667 8		460	218 5 6	5912 14 6	5195 3 5	955 13 3	6151 8		Rs a p 208-8-2 the amount spent in excess is made good from the Municipal Funds
2 Chaultries												
3 Education												

C. Boothaveiniva Pillay
Auditor

Statement II Expenditure from the Municipal Fund of the town of Palamcottah during the year Commencing 12th April 1873 and ending 31st March 1874

	1873-74 Total of minor heads			1873-74 Total of major heads			Sanctioned Budget amount		
Grant I Public Works									
1 New Works									
(a) Communications	1164	5	8						
(b) Educational	-	-	-						
(c) Sanitary and Miscellaneous	1995	-	-	3159	5	8	4150	-	-
2 Repairs									
(a) Communications	303	7	6						
(b) Educational	-	-	-						
(c) Sanitary and Miscellaneous	196	9	1	500	-	7	1150	-	-
3 Establishment	514	3	7	514	3	7	505	-	-
4 Tools Plants & Contingencies	21	12	6	21	12	6			
Total Grant I	-	-	-	4195	6	4	5805	-	-
Grant II Education									
1 Salary Grants									
(a) 5 Girls Schools	410	5	4						
(b) 1 Anglo Vernacular School	70	-	-						
(c) 2 Mahomedan primary Schools	14	-	-	494	5	4	516	-	-
2 Results Grant									
Six Pyal Schools	494	8	-	494	8	-	484	-	-
3 Contributions to Local Fund for Educational Inspectorate	98	6	8	98	6	8	160	-	-
Total Grant II	-	-	-	1087	4	-	1160	-	-
Grant III Sanitation & Medical									
1 Hospital									
(a) Hospital Assistants & Peons Pay	564	-	-						
(b) Other Establishments	846	11	11						
(c) Pay of out Pensioners	856	10	10						
(d) Medicines & Supplies	296	1	6						
(e) Diet of in patients	1147	4	9						
Carried Over	3710	13	-						

Brought forward	370	13	-					
(f) Boarding & Clothing of Orphans	105	-	-					
(g) Contribution to the Kimmundy Branch Dispensary	1200	-	-					
(h) Relief of Indigent Travellers	43	-	-					
(i) Cost of maintaining a Water Pond during the last season	44	10	8					
(j) Contingencies	73	1	9	5179	6	5	4920	-
2 Vaccination								
(a) Establishment	99	15	4					
(b) Contingencies	1	4	-	101	1	4	135	-
3 Registration of Births & Deaths								
(a) Establishment	192	-	-					
(b) Contingencies	-	-	-	192	-	-	210	-
4 Conservancy								
(a) Establishment	1552	7	3					
(b) Hire of Bullocks	1154	12	2					
(c) Repair of Carts	137	12	10					
(d) Reward for killing dogs	6	15	6					
(e) Cleaning of drains Cost of	90	-	-					
(f) Contingencies	8	3	10	2950	3	7	2620	-
Total Grant III	-	-	-	8423	14		7885	-
Grant IV Miscellaneous Municipal purposes								
1 Lighting								
(a) Contract sum for lighting the town	1102	6	2					
(b) Repair of Street Lanterns	38	13	3					
(c) Purchase of 73 Gunmetters	15	15	6					
(d) For making 12 Street Lanterns	6	8	-					
(e) For making 12 Stone Pillars	60	-	-	1263	10	11	1100	-
Carried over	-	-	-	1263	10	11	1100	-

Brought forward	-	-	-	1263	10	11	1100	-
2 Market								
(a) Establishment	203	-	3					
(b) Contingencies	-	-	-	203	-	3	290	-
3 Planting Avenues								
(a) Establishment	1270	13	5					
(b) Construction & Repair of gardens	106	6	5					
(c) Cost of planting trees including Rs 157- Chargeable to the Lunyerkhana Fund	128	10	11					
(d) Purchase & Repair of garden implements	17	3	9	1523	11	6	1300	-
4 Firing a time gun								
(a) Establishment	84	-	-					
(b) Cost of gunpowder &c	63	6	4	147	6	4		
5 Travellers Bungalow								
(a) Establishment	116	-	-					
(b) Contingencies	18	6	-	134	6	-		
6 For taking levels for municipal purposes	65	-	-	65	-	-	260	
Total Grant IV	-	-	-	3337	3	-	2950	-
Grant V Supervision & Management								
1 Office								
(a) Establishment	1111	14	3					
(b) Contingent charges	108	8	5					
(c) Furniture	5	9	-					
(d) Office rent	168	-	-	1393	15	8		
Carried over	-	-	-	1393	15	8		

Brought forward					1395	15	8	
2 Miscellaneous								
(a) Toll gate								
(1) Establishment	108	17	7					
(2) Contingencies	93	15	1		1181	11	8	
(b) Painting charges	250	11	-		250	11	-	
(c) Purchase of Lithographic books for the municipality	101	8	-		101	8	-	
(d) For Proclamation fees	4	11	-		4	11	-	
(e) Cost of fire lights	6	2	-		6	2	-	
(f) Auditors Remuneration	100	-	-		100	-	-	
Total part I	-	-	-		5058	11	4	2700 -
Advances recovered	-	-	-		-	-	-	
Refunds other than of Current Income	-	-	-		-	-	-	
Grand Total Expenditure	-	-	-		20081	10	-	20500 -
Balance								
(a) Municipal Fund	2890	9	1					
(b) Endowment	-	-	-		2890	9	1	960 -
Total	-	-	-		23972	3	1	21460 -

C. Coothamaina Pillay

Auditor

Statement H A Detail of allotments for Expenditure in Public Works executed in the Pdaneottah Municipality during 1873-74 Part I New Works 131

No.	Project	Amount of Estimate	Part Expenditure	Expenditure in 1873-74	Remarks
a	Communication				
1	Construction of a road around Ramasamy Iyen Appahoten	362 - -	- - -	256 - -	
2	For Railing off the side of the Road from opposite his Dilo: gate to the turning to his Spratts Compound	216 - -	- - -	183 - -	
3	Construction of a road in Pethiwanam street	517 - -	- - -	400 - -	
4	Construction of a Road from the Colour Bridge to Toll gate by S ~~Dewan~~	80 - -	- - -	80 - -	
5	Construction of a road to Pillyoyagal	112 - -	- - -	85 10 8	
6	Compensation for land taken in Pethiwanam street for Road purposes	- - -	- - -	189 -	
7	To opening out a new path along the bank of the Police channel	- - -	- - -	63 - -	
8	For various petty works - - -	~~782~~ - -	- - -	782 -	
	Total	- - -	- - -	1164 5 8	

Continued

		Amt of Estimate	Past Expenditure	Expenditure 1874-75	Remarks
	Brought forward			1164 5 8	
6	Educational				
10	Sanitary & Miscellaneous				
1	Construction of the Lilet Toll gates	500		486	
2	Construction of a Mantung	930		880	
3	For a gate Path, barred gate and Hatty doors to Dead House			7165 3	Charged to the Lunacy Fund A B
4	Construction of a parapet wall along Side of the well in Paramu's street	166		158	
5	Purchase of land for erecting a Latrine thereon			628	
6	Construction of a cistern to water trough near Pedlar Paramu street	812		812	
7	~~Land~~ for Construction of a Latrine near Elandy Salai	255		250	
8	For barred Entrance gate to the Market	34		34	
9	For various petty works	53 12 9		53 12 9	
	Total			1995	
	Grand Total			3159 5 8	

Part II Repairs

133

No	Project	Grant		Remarks
(a)	Communications			
1	Repair of the wing and parapet wall of the bridge in front of Vengulundalai's Bungalow	53		
2	Repair of the wing and parapet walls of the bridge in Muruganburichy (North side)	39		
3	Repair of the wing & parapet walls of the bridge in Muruganburichy (South side)	29	8	
4	Repair of the road leading to Rajakudy Pu=pu	30		
5	Repair of the wing & parapet walls of the bridge in Coloor Road	20		
6	Repair of the wings & parapet walls of the Funnels in Regimental Line	18	12	2
7	Repair of the wing walls of the bridge near gate No 9	23	8	
8	Paving 3 Roads with Stones, one near the English Church, another near the Band Stand, & another near the Coopers Bungalow	23	1	4
9	Repairing the road leading to Vengulundalai Bungalow	17		
10	Various petty works	49	10	
	Total	303	7	6

	Brought forward	303	7	6
(b)	Educational			
(c)	Sanitary & miscellaneous			
1	Repair of Butchers Wall	88	-	-
2	Repair of the Granellas Bungalow	50	-	-
2 3	Repair of the Pandal round the open market	24	-	-
4	Construction of a building around the Banian tree to the west of Powder magazine			
5	Various petty Repairs	17	11	
	Total	196	91	
	Grand Total	500	-	7

Rs 3-11-- # B Chargeable to the Vizagapatam Land Fund

C. Coothanaina Pillay
Auditor

Statement II B Detail of Municipal Establishment

135

1	2 No.	3 Salary per Mensem	4 Salary per Annum	5 Total charge under
Grant I Public Works				
Maistry	1	12 - -	142 12 -	
Milemen	5	25 - -	272 13 9	
Milebays	5	10 - -	95 9 10	514 3 7
Total	11	47 - -	- - -	514 3 7
Grant II Education	-	- - -		
Grant III Sanitation & Medical Services				
1 Hospital				
Medical Subordinate	1	40 - -	480 - -	
Medical Pupil	1	8 - -	87 - -	
Peon	1	7 - -	84 - -	
Clerks one at 7/ 1 at 5 Rs	2	12 - -	135 11 11	
Servants	11	52 - -	624 - -	1410 11 11
Total	16	119 - -	- - -	1410 11 11
2 Vaccination				
Vaccinator	1	10 - -	99 13 4	99 13 4
Total	1	10 - -	- - -	99 13 4
3 Registration of Births and Deaths				
Registrars	2	16 - -	192 - -	192 - -
Total	2	16 - -	- - -	192 - -

4 Conservancy								
Assistance Inspector 1 at 20								
1 at 15 and 1 at 5 Rs	3	40	-	-	175	-	-	
Peons at 6 & 5 Rs each	2	11	-	-	132	-	-	
Sahis 8 at 5/2 Rs 1 at 2/2 Rs	9	46	8	-	546	8	10	
Sweepers 3 at 5, 3 at 4/2, 1 at 2 and 1 at 1 Rupee	8	31	8	-	375	12	11	
Watchman for Mukkalam Bank for 6 months	1	3	8	-	20	1	6	1552 7 3
Total	23	132	8	-	-	-	-	1552 7 3
3 Grant V Miscellaneous Municipal purposes								
1 Market								
Mastry	1	8	-	-	96	-	-	
Peon	1	2	-	-	18	-	-	
Sweeper	1	5	-	-	59	3		203 - 3
Total	3	17	-	-	-	-	-	203 - 3
2 Planting Avenues								
Gardeners at 5 Rs each	18	90	-	-	1006	1	5	
do employed for the time to plant trees (By Lots)	-	-	-	-	208	12	-	
Watchman for impounding Cattle	1	5	-	-	56	-	-	1270 13 5
Total	19	95	-	-	-	-	-	1270 13 5
3 Paving a turn pair								
Sumner	1	7	-	-	84	-	-	84 - -
Total	1	7	-	-	-	-	-	84 - -
Grant V Superintendence Establishment								
Head Clerk	1	40	-	-	480	-	-	
2 Accountants at 17 & 10 Rs each	2	27	-	-	319	14	3	
6 Munshis at 7 Rs each	2	14	-	-	168	-	-	
Peons at 6 Rs each	2	12	-	-	144	-	-	1111 14 3
Total	7	93	-	-	-	-	-	1111 14 3
Toll Gate								
2 at 5 Rs & 1 at 4/2 Rs each	14	83	8	-	991	12	7	
Peons at 4/2 and 3/2 Rs	2	8	-	-	96	-	-	1087 12 7
Total	16	91	8	-	-	-	-	1087 12 7

The difference in Calculation between Columns 3 and 4 is owing to the changes in pay lines, and to the whole Establishments not having been appointed in the beginning of the year, but at different times.

Grant II								
4 Translators Bungalow								
Mahy	1	5	-	-	60	-	-	
Coly for 10 Months at 4 Rs & 2 Months at 2 Rs	1	-	-	-	52	-	-	
Watchman	1	-	8	-	6	-	-	
Waterman for 2 Months	1	3	8	-	7	-	-	116 - -
C. Coathenraina Mills Total	4	-	-	-	116	-	-	116 - -

Auditor

1874 27 Sept.

Encl: to Tuticorin letter from the Revd. Chairman of the Municipal Commission to the Chief Secretary to Govt. Ft. St. George letter dated 27th Sept. 1874 No 232.

Audit report of the Palamcottah Tuticorin Municipality for 1873-74 with Statements referred to in the above letter

Fort 15-5-74.

No. 33. No. 689. Tuticorin Municipal Office 27th July 1874. 139

From

The Vice President
Municipal Commission
Tuticorin

To

The President
Municipal Commission
Tuticorin

Sir,

I have the honor to forward the Annual report of the Tuticorin Municipality for 1873-4. The necessary Statements are appended.

2. The grand total of receipts amounted to Rs 22,342-1-9 and of expenditure Rs 20,220-6. There thus remained at the end of the year a balance in hand of Rs 2,121-11-9.

3. Receipts - The current House-tax at 3 1/8 per cent brought in Rs 2,346-13-3, being Rs 53 less than the estimated Amount and Rs 15 in excess of the Collections of the previous year. The total number of buildings assessed was 5,996 as follows:-

		Rs	A.	P.
4832	Shops rated at	449	3	3
38	Government buildings "	30	4	"

86 good upstair houses	"	129	—	"	—
239 ordinary	"	"	239	—	"
370 good tiled	"	"	277	—	8
1560 ordinary	"	"	780	—	"
264 good thatched	"	"	66	—	"
3007 ordinary	"	"	375	—	14
Total			2346	— 13	3

Note the three upstair houses & Rs 4 assessment in the 2nd division

Two hundred and twenty four huts assessed at Rs 50-8-3 were exempted. The average assessment was thus 6 annas and 3 pies nearly. The whole amount was collected within the year, and there are no arrears.

4. There were five appeals and a reduction of Rs 2-" 3 was made after hearing them. In the previous year there were twenty six appeals. 193 demands and 80 warrants were issued, while 324 demands and 147 warrants were issued in 1872-3. No distress or sale of property took place. The sums of Rs 7-3-" was struck off as irrecoverable on account of the poverty of the owners and similar reasons. No arrears of previous years remained to be collected.

5. Trade Tax. This realized Rs 2721-8-" being Rs 44. in excess of the receipts of the previous years. The demands after remission and appeal amounted to Rs 2934. or Rs 66 less than the estimate, but Rs 212-8-" had to be struck off as irrecoverable, owing to the absence or poverty of the parties concerned. The whole available amount was collected and no arrears remain.

141

6. There were 109 appeals as against 156 in 1872-3. 35 appeals were rejected and Rs 157 were remitted after hearing the rest.

7. The number of persons who paid the previous year. The amount paid into the office was Rs 2528-8-" by 1234 people, while in the previous year only Rs 2310, was paid in by 847 persons. The collection of the balance of Rs 290-8-" from 127 persons was made over to the Magistrate. 55 cases representing Rs 97-8-" were dismissed by the Magistrate owing to the absence of the defaulters and for similar reasons. From the remaining 72 persons Rs 193 were collected as assessment, and Rs 29 as penalty

for non-payment. In the previous year 347 persons assessed at Rs 497 were prosecuted, of whom 222 persons were sentenced to pay their assessment amounting to Rs 367, together with penalties in the sum of Rs 126, while the rest were dismissed.

8. The rate-payers were classified as follows:-

4	in Class II	paying	Rs 200	at Rs	50	
6	" III	"	" 150	"	25	
×54	" IV	"	" 636	"	12	× 2 persons paid only for 1st half year
29	" V	"	" 174	"	6	
×175	" VI	"	" 350	"	2	1 persons Do Do
1	" VII	"	" 2	"	2	
×1037	" VIII	"	" 1036	"	1	× 2 persons Do Do
	Total		2721-8-			

9. There were no arrears of previous years.

10. Taxes on Vehicles and Animals, realized Rs 1212-13- being Rs 345-9- more than in the previous year and Rs 512 more than the estimate. Rs 605-9 were collected in the 1st half year and Rs 607-4 in the 2d half year.

The Vehicles & Animals were registered as follows:-

	First half year	Second half year
Four wheeled Carriages.	4	4
Two wheeled Carriages.	84	77
Bullocks.	711	673

Horses	3	3	143
Ponies	3	3	12
Dogs	14	11	
Asses	101	101	

The Chief increase under this head is from the tax on asses. These animals belong entirely to the washermen of the Town who had previously managed to evade the tax. There is a satisfactory increase under all the other heads. Section 81 of the Act has been applied by the Commissioners reciprocally with the Palamcottah Municipal Commission, so that vehicles and animals fully taxed in the one Town may be licensed also in the other on payment of small fees. The following table shows the fees charged & the extent to which the tax-payers of Palamcottah availed themselves of the advantage:-

	Fee	No of Licenses First half year	Second half year
Four wheeled carriage	Rs 1-8-	1	1
Do drawn by one horse	" -12-	"	"
Two wheeled carriage	" -8-	2	4
Horse	" -12-	3	3
Pony	" -4-	"	"
Do under 11 hands	" -2-	"	"

Bullock	—3—	71	—80
Ass	—1—	"	—"
Cart	—2—	35	38

11. Registration of Carts:- In the first half year 351, and in the second half year 343 carts were registered, yielding a total of Rs 630-2-0 being Rs 56 more than in 1872-3, in which year there was an increase over 1871-2 of Rs 99. I am disposed to attribute the increase under this and the preceding head to a greater vigilance in imposing the tax together with a real increase in the number of vehicles and animals kept in the Town.

12. The Tolls, were kept under the direct management of the Commissioners as a combination among the bidders barred the continuance of the former and on the whole ~~preferable~~ ~~method of Lease by Contract.~~ The receipts were Rs 8,676-8-6, being Rs 376 more than the estimate. The loop-lines of road for thorough traffic diminish~~ed~~ the ~~amount formerly~~ receipts in Tolls, and the completion of the System by the Local Fund Board will eventually cause a further reduction. The establishment for collecting the Tolls cost Rs 1412, making the net receipts from Tolls Rs 7,264. Each Divisional Commissioner superintends the work of the Gate-keepers and peons in his own division, checks the collections and counterfoils and sees that the money is paid into the office every day.

8000
7264
1025
9289

13. Magisterial fines, realized Rs 195-1-9 of which Rs 29 as explained in para 7 were collected as penalties for non-payment of trader-tax.

14. School Fees. Rs 130-8 were collected in the Municipal School as Fees at the rate of 4 annas a month for each boy.

15. Hospitals:- Rs. 1200 were received from the Palamcottah Zunger Khana Funds in conformity with G. O. No 7427 dated 21st October 1872.

16. From Local Funds, were received Rs 2000 as the cost of the new line of road.

South of the Town promised as an keep for thoroughfare traffic. The payment was sanctioned in Board of Revenue Proceedings No 1122 dated 26th June 1872.

17. The Local Funds also contributed Rs 530 towards the Hospital as in the previous year.

18. The rent of the Municipal Market realized Rs 264- of this Rs 88 was part payment in advance for 1874-5.

19. Expenditure. Grant I:. Public Works. New Works:- Communications cost Rs 2135. The budget estimate was Rs 600, which amount was spent on the north and the west new road. In the former road a channel was fenced by stone pillars and chains and a bridge improved. Besides this two small bridges were built at cost of Rs 165. The Chief expenditure however was the cost (Rs 1228) of driving a new Street through the inaccessible backyards of the most densely populated & filthiest quarter of the Town, the north west. This is a valuable work from a Sanitary

point of view and is already much appreciated.

20. Sanitary and Miscellaneous Works:- Cost Rs 1263. The budget allotment was Rs 3950. The chief work, reclaiming the banks of Kaina Colum and building bathing ghauts (Rs 275) was executed at the close of the year and the bills paid in 1874-5. Twenty dust-boxes were built at a cost of Rs 157 and 230 yards more of the masonry channel from Kandiaperi tanks were constructed for Rs 500.

21. Repairs:. Nine Streets were widened for Rs 384, and 16 Streets were gravelled and otherwise improved for Rs 1920. The improvement of 3 bridges and other works raised the total cost under this head to Rs 2470 almost the exact amount of the estimate. The repair of the Hospital building cost Rs 113. The shops in the Market were improved by fronting the edge of the pials with stone, erecting a pandal, and repairing the roofs. These improvements cost Rs 188. A masonry Water pandal in the Town was repaired at a cost of Rs 108.

23. Education. The School established by the Commissioners with Masters on regular Salaries was unfavourably reported on by the Inspector of Schools, and was accordingly placed towards the end of the year on the result System. Rs 507 were expended in Salaries, and the School obtained Rs 311 in result grants. The average daily attendance during the year was 45. There were three masters under the Salary System and there are now two under the result System. The contingent expences of the School are defrayed by the Commissioners, and the fees paid by the boys go to Supplement the amount gained by the masters in result-grants.

23. The rateable Contributions to Local Funds for the Deputy Inspector of Schools amounted to Rs 69-14-5.

24. Grant III. Sanitation and Medical Services.

The Hospital and Dispensary have increased in popularity and utility - a waiting-room has been ~~an extra supply of~~ specially reserved for females, and many women of the better classes, availing themselves of this privacy thus afforded, are glad to attend the Dispensary for medical treat-

an extra supply of
medicines became necessary during the year raising the cost under this head to Rs 266 or nearly Rs 100 more than the estimate. Sundries and Contingencies cost Rs 257 or Rs 150 more than the estimate. Under this head are included furniture, hardware, cloth, lighting &c. charges. The Dresser Vendivelu Pillai in charge of the institution gives general satisfaction, the Commissioners desire that his services may be retained and would greatly regret the proposed substitution of a Warrant Officer in his place. A copy of the Zillah Surgeon's report on the Hospital is appended.

25. Registration of Births & Deaths:-

A Registrar on Rs 15 a month assisted by the Municipal Peons does this work. The number of births registered was 775, being 352 males and 363 females. In 1872-3 the number was 597, being 305 males and 292 females. The number of deaths registered was 675.

being 334 males and 321 females. For 1877-3 the number was 673 being 342 males and 331 females. The birth rate according to this Registration is 34 per mille of the population and the death rate 32 per mille. Six persons were prosecuted under the Act for failing to register births and were fined two annas each.

26. Vaccination. The male Vaccinator vaccinated 346 cases successfully and a female Vaccinator during the last four months of the year had 68 successful cases. These results are not very satisfactory and an effort at improvement has since been made by placing the Vaccinators under the Divisional Commissioners.

27. Conservancy. The Contract System was continued. The total cost of Establishment, Carts, Sweepers &c was Rs 3028, the estimate being Rs 3280. Rs 500 were spent in the purchase of ten new Conservancy carts. Rs 544 were spent in cleansing irrigation channels during the dry season. The conservancy carts

travel over the number go round the Towns twice a day. There are ten latrines, four are masonry buildings, and six are simple enclosures. Four of the latter have been added during the year. They ~~latter~~ are preferred by the people and possess the additional advantage of costing a mere trifle to build.

28. Grant IV. Miscellaneous- Lighting. Twenty new street lamps were bought for Rs 122. There were altogether 141 Street lamps and lighting them cost Rs 1363. This branch of Municipal expenditure is much appreciated by the people, and there are constant applications for new lamps in various parts of the Town.

29. Avenues. Five gardeners employed to water and protect Cocoanut avenues cost Rs 299, and the repair of fences &c cost Rs 56.

30 Grant V. Supervision and Management: The Toll establishment became necessary when the collections were undertaken by the Commissioners as explained in para 12. There

are altogether 15 Toll gate keepers and
4 peons ~~on salaries~~ varying from Rs 5 to Rs 7 per month.
There are 18 Toll gates, at 5 of which where
traffic is continuous, it is necessary to keep
two men.

31. Fifty lithographed maps of the
Towns from the Revenue Survey Office
Cost Rs 162.

32. The refunds include Magisterial fines
remitted on appeal Rs 41 and a sum of
Rs 26 paid to the Toll Contractor of
the previous year by agreement on account
of Compounded licences issued to non-residents.

33. The balance in hand at the end of
the year amounted to Rs 2121, of which the
greater portion was afterwards expended
on the Nainacolum tank bank work,
Commenced in March.

34. In Conclusion I wish to record
my acknowledgments to the native non-
official Commissioners for the great assis-
tance I have received from them throughout

the year. They have undertaken the
Scrutiny of the office accounts, the pre-
paration of estimates, the execution of
works, the Superintendance of the Toll
Collections, and have invariably shown
themselves ready to assist in carrying out
the provisions of the Act and to bring
forward plans for the general improve-
ment of the Town.

I have the honor to be
Sir
Your most Obdt Servant
A. Arundel
Vice President

1873/74 18

Annual Medical Report of the Branch Dispensary Pennenelly for the official Year ending 31st March 1874.

Remained 31st March 1873	66
Admitted	5839
Discharged	5808
Died	5
Remaining 31st March 1874	92
Average daily No of sick	64·65

The towne of Pennenelly which is the Capital of the Province of the same name, Covers an area of about 4 Square miles and Contains, according to the last Census, a population of 29,969 Souls. The Branch Dispensary being situated in the heart of the towne affords every facility, not only to the people of the towne

town itself, but also those residing
in the Lieburkhana and in outlying villages
to resort there for medical advice & treatment.

2. During the past official year
the N.E. Monsoon almost entirely failed,
Consequently the prices of all kinds of
grain have risen considerably. The
prospect of the season has subsequently
improved owing to the fall of rains.
The health of the people in general was
good, a few cases of small pox and
measles having occurred during the
prevalence of the S.W. Monsoon. Dengue
also of a mild type made its appearance
in the months of September and October;
but no serious results followed its
attack. No Epidemic of Cholera made
its appearance in this town during
the whole year.

3 134 Sex and 5,781 Vent Patients were
treated at this Dispensary during the
Year under notice being an increase
of 21 of the former and 182 of the latter
as compared with the corresponding
numbers in the previous Year.
It is gratifying to observe that in ad-
dition to the increase of male patients,
numbers of Hindoo females of all
castes and many of them of respectable
classes now avail themselves of European
Medical treatment, and make no
demur whatever in attending at the
Hospital in person.

4. In reporting upon the Sub-
ordinate attached to this Branch Dispensary
1st Class Hospital Assistant C Sen-
thivel No 453. I do so with the greatest
pleasure

pleasure and can affirm that the success of this Institution is due in a large measure to the respect in which he is held by natives of all classes, with whom he is most popular and to whom he devotes unremitting care and attention. Marked with great kindness

Edwd Ryan

Surgeon

Fermoy
24th July 1874

Asst Surgeon

No 59 Palamcottah 16th 21
19th August 1874

From

The Vice President

To

The President

Palamcottah Municipality

Sir,

I have the honor to report as follows on the working of this Municipality during the year 1873-74.

2. The receipts of the year exclusive of the balance brought forward from 1872-73 were Rs 19424-5-11 and the disbursements for the same period amounted to Rs 20081-10-. The deficit was met from the balance of the last year, and a balance of Rs 2890-9-1 was carried forward to the current year as shown in the Margin.

Balance from last year 3547-13-2

Receipts in 1873-74 19424-5-11

Total Rs 22972-3-1

Disbursements in 1873-74 20081-10-

Balance Rs 2890-9-1

3 The abolition of the Tax on Arts, Trades and Professions and a considerable reduction in the actual receipts in Tolls are the chief causes for the deterioration in the income of the year under report. I cannot help admitting that we must have overestimated our income from the latter source. The receipts in 1872-73 were only Rs 8314, and this year they were Rs 8317, but our Estimate was for Rs 9000. All the other items of receipt were derived from the authorised sources and call for no particular remarks.

4 The expenditure in the Year was distributed as follows.

Budget grant under	Expenditure
I Public Works 5805	4196
II Education 1160	1087
III Sanitation } Medical Service } 7885	8423
IV Miscellaneous 2950	3337
V Superannuations 2700	
Total 20	

5 Although an equitable balance has been maintained on the whole it will be observed that there has been a considerable increase in Expenditure under Grants III, IV and V.

Public Works

6 Under Grant I, the following were the principal New Works and Repairs executed at the cost set opposite to each viz:

	Estimate.	Cost
1. Metalled road round Ramasamy Kovil Pospia Kolam	269	256
2. Railing off roadway near the Tamil Protestant Church	216	33
3. Metalled road through Pichivasal street and round Vanga Mudaliars Pospia Kolam	577	421
4. Road from Clair Bridge to Hill Gate has Incomplete	80	69
5. Branch road to Pallivasal	112	88

the Years and are still under Municipal supervision, but all the Girls Schools have been passed on to Government Inspection and care under the Proceedings of Government No 42 dated the 18th January 1874.

Dispensary

10. The enclosed Financial Statement of the Civil Dispensary shows at a glance the Income and Expenditure of the Institution and of the number of in and out patients treated in it during the Year. It will be observed that the expenditure exceeds the Income and that the Municipality has had to make good the deficit from the General Funds. The Commissioners have done and are still doing every thing in their power and as far as their means will allow to make the Institution acceptable to

to the people at large, and I think the results are very encouraging. The results of vaccination during the Year show that 529 persons had been operated upon 430 Cases were successful, 84 unsuccessful, and 15 unknown. It would appear that a Vaccinator since dismissed has been including in his returns persons residing without the limits of the Municipality but the irregularity ceased with his dismissal in November last. The Vital Statistics of the Municipality are I consider very satisfactory.

Vaccination

Registration

Out of a population of about 17500 Souls, there were 664 births during the Year to 458 deaths, and the proportion of the Sexes was about the same in both Cases. There was happily no Epidemic during the Year, and the deaths from Small pox

were only 11 and 61 respectively. The largest number of deaths was of Children from 1 to 6 Years of age of whom 182 died and of persons exceeding 60 Years of age who numbered 74.

Mortuary.

The Mortuary is a substantial structure with suitable fittings in it, and its erection was entirely superintended by the District Engineer to whom the Commissioners are much indebted. It cost was Rs 952.

Conservancy.

11. The Conservancy of the Municipality was under the direct Management of the Commissioners. The increase in the Expenditure over the Estimate is owing chiefly to the fact of the Commissioners having been unable to get bullocks on hire at the rate Estimated for, viz 10 Rs per pair per Mensem, and to the employment of an additional

cart. The rates were 11 Rupees per pair for the first half of the Year and 10½ Rs per pair for the second half; and the number of carts employed was 9 instead of 8 for 10 months of the Year. The Establishment has done good work, the streets and lanes are kept thoroughly clean, the Latrines are in perfect order, and the dry earth System is rigidly carried out in each of them. Seven such buildings were maintained during the Year, and one new building after the Coimbatore plan was erected. This will be brought into use in the current Year, but the Commissioners have recommended to build others after the same manner as the people evidently prefer the open Latrines to those in use.

Lighting.

12. The lighting of the Town was worked in contract throughout

throughout the Year. The rate was 1 Rupee per lamp, and 92 lamps were in use against 80 in the previous Year. The contract was fairly fulfilled by the Contractor.

Gardens

13 There are 24 Gardeners employed to look after nine Gardens and plantations, and to water the avenues. About 5000 trees in all have been planted out since the Municipality was established, including 450 trees planted during the Year.

Public Bungalow

14 There were 77 Occupants during the Year and Rs 193/2 were collected as fees, but nearly the whole of this sum was expended in improvements to the buildings furniture and on the Establishment. It appears to be appreciated.

Buildings

Markets 15. All the buildings in charge of the Commissioner

except the Dispensary which did not need it, were thoroughly whitewashed during the Year, and petty repairs executed to them when found to be necessary.

16. I much regret the delay in the submission of this Report which is entirely owing to the non submission by the Auditor of his Report till the 5th instant. I received it on the 10th Instant from which date upto the 15th I was fully occupied in Superintending the Special Test Examinations, and could not give it my attention sooner. The Auditor commenced his inspection of the accounts as far back as the 25th April last and it appears inaccountable to me why there should have been so much delay on his part. As I shall only delay my Report still longer by going

being unable any explanation
of the Remarks I labour
doing so here, but engage
to profit by his hints and sug
gestions so far as they can
be followed in practical
experience.

I beg to submit with this
Report the several Returns
specified in the Margin.

I have the honor to be
Sir
Your most obedient Servant

J. R. Leslie
Vice President

1. 7 Statements in the form prescribed by Govt. in their Proceedings dated 22nd October last No 1616.
2. Return called for in Proceedings of Govt. No 822 dated 12th June 1873.
3. Financial Statement of the Dispensary.
4. Return for Vaccination.
5. Return for Births and Deaths.

Municipal Commissioners'
Office Tuticorin 4th June 1874

No. 23.

From

The Vice President
Tuticorin Municipality

To,

The President
Municipal Commissioners
Trinevelly.

Sir,

The Municipal Commissioners beg to submit the following report on their operations for last year in the town of Tuticorin.

2. The Balance in hand at the close of the year was Rs 200-10-11; of which Rs 82. 11. 5 only formed Municipal fund, & Rs 117. 15. 6. Endowments.

3. Receipts — House tax — The Budget Estimate was at 3 1/8 per cent Rs 2800-; & the actual demand Rs 2931. 12. 9; & the amount realized

Realizes Rs 851. 8. 0 being an increase of Rs 201. 8. 0 on the amount of Estimate; & Rs 232. 5. 0 on the receipts of the previous year. Arrears of previous year Rs 1000 also collected.

7. Registration of Carts — At Rs 2 per annum realizes Rs 138, being an increase of Rs 68 on the receipts of the previous year; the Budget Estimate was Rs 100 —

8. Fees — Realizes Rs 205 being an increase of Rs 54 on the receipts of the previous year.

Particulars are as follows

5. Wood Depot	Rs 25. 0. 0
2. Slaughter houses	Rs 30. 0. 0
5. Bandy Pattahs	Rs 50. 0. 0
8. Chunam Kilns	Rs 40. 0. 0
3. Straw Depot	Rs 15. 0. 0
1. Tannery	Rs 5. 0. 0
1. Market	Rs 10. 0. 0
Temporary erections	Rs 40. 0. 0
Total	Rs 205. 0. 0

The increase arises mainly from the

the growing number of bart stands which are erected on every available spot of waste land.

9. Magisterial fines — The Budget Estimate was Rs 500; but amount realized was Rs 285. 0. 7; of which Rs 84. 15. 0 was fines for nonpayment of taxes & fees. Rs 31. 1. 7 was collected of the fine of Rs 500 - inflicted upon Guaranuttoo. The Commissioners hope to recover a further sum by this fine, but this is uncertain. Rs 169 was fines for other offences under the municipal act. Care is taken to reduce fines within the lowest possible limits, & to avoid all vexatious prosecutions whether by the Police or Municipal servants.

10. Hospital Endowments — Rs 406. 15. 2 was realized: this being an increase of Rs 256. 15. 2 on the Budget Estimate. The amount testifies

to the

to the popularity of the treatment which patients receive in Hospital, and it is a matter of regret to the Commissioners that deficiency of funds prevents them from extending the operations of the Hospital.

11. The amount of balance which remained at the close of the previous year was Rs 4734. 12. 4, which exceeded the sum in the Estimate by Rs 4234. 12. 4: but the cause of this large accumulation is explained below.

12. Expenditure — New works — Allotted in the Budget Estimate Rs 4650 — but the amount expended was Rs 9834. 6. 2.

Viz: Our water Project Rs 9381. 0. 2
Sea wall ... 319. 13. 0
Communication ... 133. 9. 0
Total Rs 9834. 6. 2

The expenditure on new works practically

consisted of the water project & its subsidiary works. The Commissioners saved from last year the large sum of Rs 4734. 12. 4. & adding that to this year's allotment expended in all Rs 9381. 0. 2 on the conduits. The effect has been to supply more than half the town with pure drinking water, brought within easy reach of their doors, so long as the supply lasts from the Korampullam tank.

13. Repairs — Rupees 1250. 2. 10 was expended on this item: of which Rs 738. 14. 1. formed payment to Road Establishment.

14. Education — Rs 240. 12. 0 was paid under the results system, though Rs 500. was allotted for it: the number of schools receiving grants was 3. The expenditure under Education has risen from 13 to Rs 240 — but even so only half the allotment has

has been expended, not because of any reluctance on the Government part to support education, but solely because hitherto the conditions of Government grants have not been complied with by the proprietors or patrons of the town schools. This is now being remedied, & several large schools belonging to the Roman Catholic congregations have recently come under Government inspection, & will shortly qualify for a Results grant. Education is by no means neglected here, but Official patronage & assistance have hitherto been avoided partly by ignorance & partly by distrust of Government rules. In practice each section of the community has its own school. The East Indians have a day school supported by private

private subscriptions. The wealthier Hindoos have a proprietory Anglo Vernacular School. The Paravars fishermen have schools attached both to the Goa & French Churches, both for boys & girls; & the Protestant Christians, Shanar & Parias, have their own school in connexion with their Church.

15. Dispensary—— Rs 2776. 2. 7 was expended on this item: this was an increase of Rs 1413. 12. 5 on the Ex= =penditure of the previous year. The amount allotted in the Budget was Rs 1730— The number of sick treated during the year was as follows—

In patients 69
Out patients 8780
Total 8849.

The management of the Hospital has been separately reported on in the Sanitary report, with Vaccination and other cognate

Cognate matters.

16. Vaccination —— 1704 persons were vaccinated; of which 659 were under 1 year; & above 1 year was 1045; the number unsuccessful was 1012. Of the total number of persons vaccinated 1489 were in the Villages adjoining Jaffna, & 215 only in the town of Jaffna. The expenditure on this item was Rs 187. 14. 4; of which Rs 6. 9. 0 formed remuneration paid to children vaccinated in the town.

17. Conservancy —— Rs 3170. 3. 3 was expended; & in the previous year Rs 3303. 7. 8 was expended. 8 Cart & 16 Scavengers & Sweepers were employed on Contract, for Sweeping & removing nightsoil. The Commissioners have been by no means satisfied with this system of Conservancy & Sweeping, & have this year abandoned it altogether,

Altogether, & taken the affair under 183
their own management, which they hope will improve results.

18. Registration of Births & Deaths ——
The total number of Births was 506 & Deaths 375.

19. Lighting —— Rs 706. 11. 1 was expended: & the expenditure in the previous year was Rs 863. 15. 7. 51 lamps are now lit.

20. Supervision & management —— Rs 1219. 2. 11 was expended, being a decrease of Rs 340. 2. 1. on the expenditure of the previous year.

21. The * Statements required by Government order No 1696, dated 28th October 1871 are herewith appended.

* The statements are sent per book post.

I have the honor to be
Sir,
Your most Obedient Sl.

J. Boyle

Vice President

Statement I. Revenues & Receipts of the Municipal Fund of the town of Interlaken during the Official year 1873-74.

	1873-74 Detail of minor Heads R	A	P	1873-74 Totals of major Heads R	A	P	Sanctioned Budget Estimate for 1873-74 R	A	P
1. Balance brought forward.									
(a) Municipal Fund.	4734	12	4				500	"	"
(b) Endowments.	"	"	"	4734	12	4			
2. Assignments & Allotments by Government.									
(a) Surplus Pound fund.	113	"	"				"	"	"
(b) Ferry Rents	"	"	"				"	"	"
(c) Fishery Rents.	"	"	"	113	"	"	"	"	"
	Arrear			Current					
	R	A	P	R	A	P			
3. Rates & taxes &c.									
(a) Rates (Section 40.)	"	"	"	2847	11	9	2847	11	9			2800	"	"
(b) Taxes on Auls &c (Section 57)	6	"	"	2682	8	"	2688	8	"			3600	"	"
(c) Taxes on Vehicles &c (Section 63)	9	"	"	551	8	"	560	8	"			350	"	"
(d) Registration of Carts (Section 73)	"	"	"	133	"	"	133	"	"			100	"	"
(e) Tolls. (Section 77)	"	"	"	8150	"	"	8150	"	"			6600	"	"
(f). Fees (Sections 106, 123, 125, 130, 131, 136, bye laws, & Schedule A)	"	"	"	205	"	"	205	"	"			250	"	"
(g) Magisterial fines.	"	"	"	285	"	7	285	"	7			500	"	"
								14869	12	4				
4. Fees in Schools & Training Institutions														
Carried over.							19717	8	8	19717	8	8	14700	"	"

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

	1873-74 Detail of minor Heads			1873-74 Totals of major Heads			Sanctioned Budget Estimate 1873-74		
Brought forward	19717	8	8	19717	8	8	14700	"	"
5. Endowments & Sundry Contributions & Donations									
(a) Hospital. Sale of medicines & fees from patients	406	15	2				150	"	"
(b) Charities	"	"	"						
(c) Educational	"	"	"						
(d) Miscellaneous.	"	"	"	406	15	2			
6. Contributions from Local funds									
(a) Public works.									
Communications	150	"	"						
School buildings	"	"	"						
(b) Educational									
For training schools.	"	"	"						
(c) Miscellaneous.									
Hospital	300	"	"						
Choultry at Nellur.	150	"	"	800	"	"	650	"	"
7. Miscellaneous.									
(a) Rents of Municipal Markets	"	"	"						
(b) Rents & fees in Municipal Slaughter houses	"	"	"						
(c) Sale of Sweepings (Section 98)	"	"	"						
(d) Private Scavengering	"	"	"						
(e) Sale of materials & tools & plants	3	8	"						
(f) Avenues.	17	11	"						
(g) Bungalow fees.	383	"	"						
(h) Fees under Section 144.	182	"	"						
(i) Miscellaneous fees.	60	"	"						
(j) House tax Distraint fees	2	4	"						
(K) Sale proceeds of ruined houses.	2	12	"	651	3	"			
(L) Sundry receipts	~~65~~ 63	~~15~~ 13	"	~~713~~ 711	~~10~~ 8	"	250	"	"
Carried over →	~~21,638~~ 21,575	10	10	~~21,638~~ 21,575	10	10	15,750	"	"

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

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	1873 — 74						Sanctioned Budget Estimate 1873-74		
	Details of Minor Heads			Totals of Major Heads					
Brought forward	~~21638~~ 21875	10	10	~~21638~~ 21875	10	10	15750	"	"
8. Advances recovered.									
(a)	7	6	"						
(b)	"	"	"						
(c)	"	"	"	7	6	"	"	"	"
Total	~~21645~~ 21883	7	10	~~21645~~ 21883	7	10	15750	"	"

Note to Statement I.

1. House & land rates are levied at 3¼ per cent.
2. Taxes on Arts &c are at the maximum rates.
3. Taxes on Vehicles are at the Schedule rates.
4. Carts are registered at Re 1. per half year.
5. Tolls are levied at half the maximum rates.
6. License fees are at the rates sanctioned in Bye Laws.

J. C. Joyce

Vice President

Statement I. A. Endowments entrusted to the Municipal Commissioners under sections 15 & 16 for the official year 1873-74.

Name of Institution	Amount of Funded Capital	Balance	Interest or proceeds of Land.	Appropriation from Capital for Expenditure	Contributions & Donations of all Kinds	Sale of movables or Annuity purchased	Total (Columns 3-7)	Current charges (Statement II VIII)	Allotted for Public works. (Statement II. A.)	Total charges	Balance	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13.
1. Hospital & Dispensaries	"	"	"	"	500. 0. 0	406. 15. 2	906. 15. 2	2776. 2. 7	"	2776. 2. 7	" " "	Negative Balance 1869-3-5.
2. Choultries	"	"	"	"	150. 0. 0	" " "	150. 0. 0	32. 0. 6	"	32. 0. 6	117. 15. 6	" " "
3. Educational	"	"	"	"	"	"	"	"	"	"	"	"
4. Miscellaneous.	"	"	"	"	"	"	"	"	"	"	"	"

J. C. Wolf
Vice President

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Statement II. Expenditure from the Municipal Fund of the town of Tuticorin for the Official year 1873-74 193

	1873-74 Detail of Minor Heads			1873-74 Total Major Heads			Sanctioned Budget Estimate for 1873-74		
Grant I. Public works.									
1. New works.									
(a) Communication	133	9	"						
(b) Educational	"	"	"						
(C) Sanitary & Miscellaneous.	9645	6	2	9778	15	2			
	~~9712~~	13	2	~~9834~~	6	2	4650	"	"
2. Repairs									
(a) Communication	508	9	9						
(b) Educational	"	"	"						
(C) Sanitary & Miscellaneous.	2	11	"	511	4	9			
3. Establishment.	738	14	1	738	14	1	2675	"	"
4. Tools & plant & Contingencies	"	"	"	"	"	"	"	"	"
5. Contribution to Local Funds.									
(a) for	"	"	"	"	"	"	"	"	"
(b) &c &c.	"	"	"	"	"	"	"	"	"
	11029	2	"	11029	2	"			
Total Grant I.	~~11084~~	9	"	11084	9	"	7325	"	"
Grant II. Education									
1. Training Schools.									
(a) Establishment	"	"	"						
(b) Contingencies	"	"	"						
2. Municipal Schools.									
(a) Establishments.	"	"	"						
(b) Contingencies	"	"	"						
3. Salary Grants.	"	"	"						
4. Results Grant.	240	12	"	240	12	"			
5. Contribution to Local funds for Educational Inspectorate	"	"	"	"	"	"			
6. Miscellaneous	"	"	"	"	"	"	500	"	"
Total Grant II	240	12	"	240	12	"	500	"	"

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

	1873-74 Detail of Minor Heads			1873-74 Total of Major Heads			Sanctioned Budget Estimate for 1873-74		
Grant III. Sanitation & Medical Services.									
1. Hospitals & Dispensaries									
(a) Establishment.	1868	"	"						
(b) Medicines & Supplies	420	10	4						
(c) Diet of patients									
(d) Sundries & Contingencies	487	8	3	2776	2	7	1730	"	"
2. Vaccination									
(a) Establishment.	180	"	"						
(b) Contingencies	7	14	4	187	14	4	240	"	"
3. Registration of Births & Deaths									
(a) Establishment	238	"	"						
(b) Contingencies	"	"	"	238	"	"	240	"	"
4. Conservancy									
(a) Establishment.	497	"	"						
(b) Sanitary Service (Cost of Conservancy Carts &c) on Contract	2600	4	"						
(c) Cleansing of tanks wells & Drains.	"	"	"						
(d) Latrines	40	7	6						
(e) Contingencies	32	7	9	3170	3	3	3060	"	"
Total Grant III.	6372	4	2	6372	4	2	5270	"	"
Grant IV. Miscellaneous Municipal purposes.									
1. Lighting									
(a) Establishment, on Contract	629	2	10						
(b) Contingencies	77	8	3	706	11	1	900	"	"
Carried over	706	11	1	706	11	1	900	"	"

Statement B. Expenditure from the Municipal Fund &c (Concluded)

	1873-74 Detail of minor Heads			1873-74 Totals of major Heads			Sanctioned Budget Estimate for 1873-74		
Brought forward	706	11	1	706	11	1	900	"	"
Grant IV. (Continued)									
2. Markets.									
(a) Establishment	"	"	"						
(b) Contingencies	"	"	"						
3. Chemistries.									
(a) Establishment	32	"	6						
(b) Contingencies	"	"	"						
(c) Travelling allowances	"	"	"	32	"	6			
4. Watering streets & planting avenues	487	12	6	487	12	6	300	"	"
5. Compensation for houses pulled down	105	"	"	105	"	"	"	"	"
6. Gratuity to sufferers from fire	140	"	"	140	"	"	"	"	"
7. Contribution towards a tank	100	"	"	100	"	"			
8. Cost of Numbering houses	15	"	"	15	"	"			
9. Bungalows Establishment & Contingencies	195	8	9	195	8	9			
Total Grant IV	1782	"	10	1782	"	10	1200	"	"
Grant V. Expenditure of Management									
1. Office.									
(a) Establishments	549	10	2	638	7	8			
	88	13	6						
(b) Contingencies	100	"	6	649	15	8			
2. Miscellaneous.									
(a) Office rent	300	"	"						
(b) Cost of maps.	67	13	9						
(c) Books, forms, Printing & Binding charges, stamp papers &c.	190	9	"						
(d) Bells for peons	9	8	"						
(e) Advertising charges.	6	12	6						
(f) Auditor's fee for 1872-73.	100	"	"						
(g) Fees for serving Summons on parties prosecuted	12	2	-						
	27	"	"						
(h) Office furniture.	6	"	"						
	619	14	"	1319	11	3			
(i) Money lost by fraud of Emanamuttoo	613	8	"	1315	3	3	1090	"	"
Total Grant V.	1965	2	11	1965	2	11	1090	"	"
Advances recoverable.	"	"	"	"	"	"	"	"	"
Refunds of sums drawn from Current taxes	"	"	"	"	"	"	"	"	"
Grand Total of Expenditure	21382	12	11	21382	12	11	15,385	"	"
		5		5					
Balances (a) Municipal Fund.	82	11	5	100	"	"	365	"	"
(b) Endowments.	117	15	6	200	10	11			
Total	21645	7	10	21645	7	10	15,750	"	"
	21582			21583					

4 Rs 6305 &c.

Vice President

Statement 11. A. Detail of Allotment for Expenditure on Public works Estimates to cost Rs 100, or upwards. 199

Part 1. New works.

No.	Projects	amount of Estimate	Past Expenditure	Expenditure in 1873-74	Remarks.
A.	Communication		335: 1. 6		
1.	Earth road across the swamp from the south esplanade Road to meet the Balance Allah Road.	" " "	" " "	133 - 9 - 0	
	Total	" " "	335 1 6	133 - 9 - 0	
b,	Educational				
1		"	"	"	
2		"	"	"	
	Utility works & reserves.	"	"	"	
	Total	"	"	"	
C	Sanitary & Miscellaneous	" " "	2076. 4 - 1		
1.	Sea wall.	" " "	" " "	319. 13. 0	
2	Fresh water Conduit with 7 wells.	" " "	" " "	7297 - 4 - 6 ~~7362. 11. 6~~	
3	Reservoir	" " "	" " "	879. 10. 2	
4	Surplus channels	"	"	457. 8. 3.	
5	Tank.	"	"	432. 9. 3	
6	Caliugula for tank	"	"	204. 9. "	
7	Trough to receive wastewater	"	"	24 - 0 - 0	
8	well. 1.	"	"	30. 0. 0	
	Total	"	2076. 4. 1	9645 - 6. 2 ~~9700. 13. 2~~	
	Grand Total	"	2411. 5. 7	9778-15-2 ~~9834. 6 2~~	

J. G. Boyle

Vice President

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Statement H. A. Detail of Allotment for Expenditure &c

Part II. Repairs

No.	Project	Grant	Remarks.
a.	Communications		
1	Beach road.		
2	Great cotton Road.		
3	South cotton Road		
4	Chimakaly sheet.	508-9-9	
	Petty works & reserve.		
	Total	508-9-9	
b.	Educational		
1		" " "	
2		"	
	Petty works & reserve	"	
	Total	" " "	
C.	Sanitary & Miscellaneous.		
1		"	
2		"	
3	Petty works & reserve.	2-11-0	
	Total	2-11-0	
	Grand Total	511-4-9	

J. C. Boyle

Vice President

Statement II. B. Detail of Municipal Establishment

	No	Salary per mensem			Salary per annum			Total Major Head
Grant I. Public works								
Overseer	1	20	"	"	195	"	"	
Road coolies at Rs 6. 3. 12½	12	46	"	"	543	14	1	
Total	13	66	"	"	738	14	1	738. 14. 1
Grant II. Education								
1. Training schools	"	"	"	"	"	"	"	
Masters	"	"	"	"	"	"	"	
Clerks	"	"	"	"	"	"	"	
Servants	"	"	"	"	"	"	"	
Total	"	"	"	"	"	"	"	" — " —
2. Municipal Schools	"	"	"	"	"	"	"	
Masters	"	"	"	"	"	"	"	
Clerks	"	"	"	"	"	"	"	
Servants	"	"	"	"	"	"	"	
Total	"	"	"	"	"	"	"	" — " —
Grant III. Sanitation & Medical Services								
1. Hospital & Dispensaries								
Asstt Apothecary	1	110	"	"	1596	"	"	
Compounder	1	12	"	"	136	"	"	
Nurse	1	8	"	"	88	"	"	
Sweeper	1	4	"	"	48	"	"	
Total	4	134	"	"	1868	"	"	
2. Vaccination								
Vaccinator	1	15	"	"	180	"	"	
Total	1	15	"	"	180	"	"	

Statement 11. B. Detail of Municipal Establishment concluded.

	No.	Salary per mensem	Salary per annum	Totals Major Heads
Grant III. Sanitation &c. Concluded				
3. Registration				
Registrar	1	20 " "	238 " "	
Total	1	20 " "	238 " "	
4. Conservancy.				
Nuisance Inspector.	1	30 " "	330 " "	
Peons.	2	14 " "	167 " "	
Scavengers & Sweepers (Contract)	"	" " "	" " "	
Total	3	44 " "	497 " "	2783. 0. 0
Grant IV. Miscellaneous Municipal purposes.				
1. Lighting, Contract,	"	" " "	" " "	
Total	"	" " "	" " "	
2. Markets.				
Superintendents	"	" " "	" " "	
Servants.	"	" " "	" " "	
3 &c &c.	"	" " "	" " "	
Total	"	" " "	" " "	" " "
Grant V. Superviscion & Management.				
1. Office.				
Headclerk	1	35 " "	383 6 2	
Peons.	2	14 " "	166 4 "	
Total	3	49 " "	549 10 2	549. 10. 2

J. A. Croz Jr.
Vice President

Statement III. Municipality of Interlaken

Abstract of Deposits account for the year 1873-74

	R	A	P		R	A	P
Balance brought forward.	"	"	"	Credited to Municipal funds.	"	"	"
Deposits by appellants.	"	"	"	Returned to appellant	"	"	"
do. by Renters	"	"	"	do. do. Renters.	"	"	"
do. by Contractors	1020	"	"	do. do. Contractors	1020	"	"
do. as security by Municipal Servants	"	"	"	do. Municipal Servants.	"	"	"
Deposites for the execution of work for which private parties are liable	"	"	"	Work done.	"	"	"
Deposits under Sections 55, 76, 79, 122, 143, 149, or bye laws.	"	"	"	Returned to parties.	"	"	"
				Paid to Claimants.	"	"	"
				Balance.	"	"	"
Total	1020	"	"	Total	1020	"	"

J. Boyd

Vice President

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Statement W. Municipality of Tuticorin.

Demand, collection & Balance Statement for the year 1873-74.

	1 Demand assessed			2 Collected			3 Remitted on appeal or otherwise			4 written off as irrecoverable			5. Total (Columns 2. 3. 4)			Balance
Rate on Houses &c.	2931	12	9	2847	11	9	2	11	6	81	5	6	2931	12	9	
Taxes on Arts &c.	3225	"	"	2682	8	"	109	8	"	435	8	"	3227	8	"	*
Tolls.	8150	"	"	8150	"	"	"	"	"	"	"	"	8150	"	"	
Total	14306	12	9	13680	3	9	112	3	6	516	13	6	14309	4	9	

* Rs 2. 8. 0 was collected in excess of the actual tax due from two parties.

Vice President

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Arrears.

G.E.BIRDS
14 AUG 74

	1 Balance of old Demand			2 Arrears of previous year.			3 Total Demand			4 Collected			5 Remitted			6 written off			Total (Columns 4. 5. 6.)			Balance		
	R	A	P	R	A	P	R	A	P	R	A	P	R	A	P	R	A	P	R	A	P	R	A	P
Rate on Estates	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Taxes on Arts &c	"	"	"	6	"	"	6	"	"	6	"	"	"	"	"	"	"	"	6	"	"	"	"	"
Do.	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Total	"	"	"	6	"	"	6	"	"	6	"	"	"	"	"	"	"	"	6	"	"	"	"	"

J. Boyle
Vice President

1874 Dept

Copy of Letter
from the President
Municipal Council
the Chief Secretary
& Public Works Office
dated 21st August 1874
Encl 222.

Pres 18 Nov 1874
No 136.

Annual report by
the Entomologist
Municipality for 1873-74
with Statistics referred
to in the above letter

Encl 1 to 5

Annual return of Vaccinations of the Palamcottah Municipality from the Month of April 1873 to March 1874

Stations	Months	Under one year of age														Above one year of age														Grand Total.
		Primary Vaccination								Result			Re-vaccination			Primary Vaccination								Result			Revaccination			
		Complete Cicatrices		Modified		Failure		Grand Total		Successful	Unsuccessful	Unknown	Successful	Unsuccessful	Unknown	Complete Cicatrices		Modified		Grand Total		Successful	Unsuccessful	Unknown	Successful	Unsuccessful	Unknown				
		M	F	M	F	M	F	M	F							M	F	M	F	M	F									
Palamcottah	April	-	-	-	2	-	-	-	2	2	-	-	-	-	-	-	-	34	4	-	-	34	4	31	7	-	-	-	-	40
	May	-	-	-	1	-	-	-	1	1	-	-	-	-	-	-	-	4	2	-	-	4	2	3	3	-	-	-	-	7
	June	-	-	1	-	-	-	1	-	1	-	-	-	-	-	-	-	18	6	-	-	18	6	18	6	1	-	-	-	25
	July	-	-	-	2	-	1	-	3	3	-	-	-	-	-	-	-	43	6	-	-	43	6	37	11	1	-	-	-	52
	August	1	-	2	4	-	-	3	4	7	-	-	-	-	-	-	1	63	13	2	-	65	14	63	13	3	-	-	-	76
	September	-	-	2	4	-	-	2	4	6	-	-	-	-	-	-	-	52	9	1	-	63	9	40	18	4	-	-	-	68
	October	-	-	1	-	-	-	1	-	1	-	-	-	-	-	-	-	25	7	1	-	26	7	30	3	-	-	-	-	34
	November	-	-	1	1	1	-	2	1	2	1	-	-	-	-	-	-	36	6	-	1	30	7	39	3	1	-	-	-	46
	December	1	-	4	3	-	-	5	3	7	-	1	-	-	-	-	-	27	13	-	-	27	13	34	4	2	-	-	-	48
	January	1	2	3	2	1	1	5	5	9	1	-	-	-	-	1	-	21	6	-	1	22	7	23	5	1	-	-	-	39
	February	-	1	6	-	-	-	6	1	5	2	-	-	-	-	-	1	21	11	-	-	21	12	28	4	1	-	-	-	46
	March	-	-	10	3	-	-	10	3	13	-	-	-	-	-	-	-	21	20	-	-	21	20	37	4	-	-	-	-	64
	Total	3	3	30	22	2	2	36	27	57	4	1	-	-	-	1	2	365	103	4	2	360	107	373	80	14	-	-	-	529

Palamcottah
M. C. Office
19th August 1874

V. Ayothee
Vice President

Statement I Revenues & Receipts of the Municipal Fund of the town of Palamcottah during the official year Commencing 1st April 1873 & ending 31st March 1874

	1873-74 Details of Minor head			1873-74 Total of Major head			Sanctioned Budget		
1 Balance brought forward									
(a) Municipal Fund	1950	12	2						
(b) Endowment	1597	1	-	3547	13	2	1000	-	-
2 Assignment & allotments by Govt.									
(a) Surplus Pound Fund	51	7	-						
(b) Ferry Rents	-	-	-						
(c) Fishery Rent	-	4	-	51	11	-			
	arrear	Current							
(a) Rents & Taxes &c 40	-	-	3205 13 10	3205	13	10	3300	-	-
(b) Tax on Arts &c 57	487	8	-	487	8	-	50	-	-
(c) Tax on Vehicles &c 63	-	-	1272 - -	1272	-	-	1500	-	-
(d) Registration of Carts 73	-	-	439 - -	439	-	-	475	-	-
(e) Tolls 77	-	7	- 8109 13 6						
Compound Licenses fee 81	-	-	170 - -						
Compound Licenses fee (Annually) 81	-	-	37 - -	8317	4	6	9000	-	-
(f) Fees in terms 123, 130, 131, 136 Bye Laws & Schedule &c	-	-	163 14 -	163	14	-	175	-	-
(g) Registered Fines 17	-	-	167 14 -	167	14	-	14053	6	4
4 Fees in Schools &c	-	-	- - -	-	-	-	-	-	-
5 Endowments & Charity Contributions & Donations									
(a) Hospital									
1 Interest on the funded Capital	-	-	3667 8 -						
2 Sale of Medicines	-	-	218 5 6	3885	13	6	3885	13	6
Carried over	-	-	- - -	-	-	-	21538	12	-

Statement I A Endowment entrusted to the Municipal Commissioners of Palamcottah under Sections 15 & 16 for the Official year 1873-74

Name of Institution	Amount of Funded Capital	Balance	Interest or produce of Land	Appropriation from Capital for expenditure	Contributions & Donations of all kinds	Sale of Medicines or Sundry property	Total Columns (3-7)	Current charges Statement II & III A	Allotted for P.W. Statement II A	Total charges	Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
1 Hospital & Dispensary	81500	1897 1	3667 8		460	218 5 6	5942 14 6	5195 3 5	955 13 3	6151 8		Rs 208-2-2 the amount spent in excess is made good from the Municipal funds
2 Chauttries												
3 Educational												

Vide Statement II-7-1 Expenditure on account shown under Head IV of Statement D.

A. Blacker
Vice President

Statement II Expenditure from the Municipal Funds of the town of Polamcottah during the year Commencing 1st April 1873 & ending 31st March 1874.

	1873-74 Detail of Minor heads			Total of Major heads			Sanctioned Budget Amount		
Grant I Public Works									
1 New Works									
(a) Communications	1164	5	8						
(b) Educational	-	-	-						
(c) Sanitary & Miscellaneous	1995	-	-	3159	5	8	4150	-	-
2 Repairs									
(a) Communications	303	7	6						
(b) Educational	-	-	-						
(c) Sanitary & Miscellaneous	196	9	1	500	-	7	1150	-	-
3 Establishment	514	3	7	514	3	7	505	-	-
4 Tools, Plant & Contingencies	21	12	6	21	12	6			
Total grant I	-	-	-	4195	6	4	5805	-	-
Grant II Education									
1 Salary Grant									
(a) 5 Zilla Schools	410	5	4						
(b) 1 Anglo Vernacular School	70	-	-						
(c) 2 Mohamedan mixed Schools	14	-	-	494	5	4	516	-	-
2 Result Grant									
Six Pyal Schools	494	8	-	494	8	-	484	-	-
3 Contributions to Local funds for Educational Inspectorate	98	6	8	98	6	8	160	-	-
Total grant II	-	-	-	1087	4	-	1160	-	-
Grant III Sanitation & Medical Services									
1 Hospital									
(a) Hospital assistants & Peons Pay	564	-	-						
(b) Other Establishments	846	11	11						
(c) Pay of Out Pensioners	856	10	10						
(d) Medicines & Supplies	296	1	6						
(e) Diet of in-patients	1147	4	9						
	3710	13	-						

Carried over

Brought forward	3710	15	-						
5 Boarding & clothing of Orphans	105	-	-						
9) Contribution to the Lunacy Branch Dispensary	3	1300	-	-					
6 Relief of Indigent Travellers	43	-	-						
(c) Cost of maintaining Extra Police during the Last Season	44	13	8						
9) Contingencies	73	1	9	5179	12	5	1430	-	
2 Vaccination									
(a) Establishment	99	10	6						
(b) Contingencies	1	14	-	101	1	6	135	-	
3 Registration of Birth & Death									
(a) Establishment	172	-	-						
(b) Contingencies	-	-	-	172	-	-	310	-	
4 Conservancy									
(a) Establishment	1552	7	3						
(b) Hire of Bullocks	1154	10	2						
(c) Repair of Cart	137	12	10						
(d) Reward for killing dogs	6	15	6						
(e) Cost of Cleaning of Drains	90	-	-						
(f) Contingencies	8	3	10	2950	3	7	2620	-	
Total Grant III	-	-	-	8423	7	4	7885	-	
Grant IV Miscellaneous Municipal purposes									
1 Lighting									
(a) Contract Sum for lighting the town	1102	6	2						
(b) Repair of Street Lanterns	38	13	3						
(c) Purchase of 73 Lumbers	15	15	6						
(d) For making 12 Street Lanterns	46	8	-						
(e) For making 12 Stone Pillars	60	-	-	1263	10	11	1100	-	
Carried Over	-	-	-	1263	10	11	1100	-	

Brought forward	-	-	-	1263	10	11	1100	-	
2 Market									
(a) Establishment	203	-	3						
(b) Contingencies	-	-	-	203	-	3	290	-	
3 Planting Avenues									
(a) Establishment	13	70	13	5					
(b) Construction & Repair of Garden fences	106	6	5						
(c) Cost of Planting planting trees including the 15-7 - chargable to the Lungarkhana fund	128	10	11						
(d) Purchase & Repair of garden implement	17	15	9	1523	11	6	1300	-	
4 Firing a time gun									
(a) Establishment	84	-	-						
(b) cost of gunpowder &c	63	6	4	147	6	4			
5 Travellers Bungalow									
(a) Establishment	116	-	-						
(b) Contingencies	18	6	-	134	6	-			
6 For taking levels for Municipal purposes	65	-	-	65	-	-	260	-	
Total Grant IV	-	-	-	3337	3	-	2950	-	
Grant V Supervision & Management									
1 Office									
(a) Establishment	1111	14	3						
(b) Contingent Charges	108	8	5						
(c) Furnitures	5	9	-						
(d) Office rent	168	-	-	1393	15	8			
Carried over	-	-	-	1393	15	8			

2	Brought forward						1393	08	
	Miscellaneous								
	(a) Toll Gate								
	1 Establishment	1057	08						
	(2) Contingencies	93	08		1181	16	8		
	(b) Printing charges	250	11	-	250	11	-		
	(c) Purchase of Lithographic stone by the Municipality	101	8	-	101	8	-		
	(d) Proclamation fee	4	11	-	4	11	-		
	(e) Costs of Law Cases	6	2	-	6	2	-		
	(f) Auditors Remunerations	100	-	-	100	-	-		
		-	-	-	3038	11	4	2700	-
	Advances Recoverable	-	-	-	-	-	-		
	Refunds Other than of Current charges	-	-	-	-	-	-		
	Grand total Expenditure	-	-	-	20081	10	-	20500	-
	Balance								
	(a) Municipal Fund	2890	91						
	(b) Endowments	-	-	-	2890	91		960	-
	Total	-	-	-	22972	31		21460	-

A R Lawrie
Vice President

Statement II A Detail of Allotment for Expenditure in Public Works executed in the Palamcottah Municipality during 1873-74 Part I New Works

225

No.	Project	Amount of Estimate	Part Expenditure	Expenditure on 1873-74	Remarks
a	Communication				
1	Construction of a Road around Ramalinga house & Jeffakolam	262	- -	256	- -
2	For Raising & the bed of the Road from opposite to Mr. Dibbis gate to the turn into his Sprotts Compound	216	- -	183	- -
3	Construction of a Road in Pichiwanam street	577	- -	400	- -
4	Construction of a Road from the Cotton Bridge to Toll gate No 8	80	- -	80	- -
5	Construction of a Road to Pullyoppal	112	- -	85	108
6	Compensation for land taken in Pichiwanam street for Road purpose		- -	18	9 -
7	To Opening out a new path along the bank of the Palam channel		- -	63	- -
8	For various petty work		- -	78	2 -
	Total		- -	1164	58

Continued

		Amount of Estimate	Part Expenditure	Expenditure in 1877-78	Remarks
	Brought forward			1165 5 8	
(b)	Education				
(c)	Sanitary & Miscellaneous				
1	Construction of a toll gate	500		486	
2	Construction of a Mortuary	920		850	
3	For a gate Post, barrier gate & thatty room to Dead House			71 15 3	Charged to the Imp. Fund.
4	Construction of a parapet wall, floor & drain to the well in Paravar street	166		158	
5	Purchase of land for erecting a latrine thereon			628	
6	Construction of a cistern to water trees near Pichai-vanam street	8 12		8 12	
7	For Construction of a latrine near Chandrakulam	255		250	
8	For barred entrance gate to the Market	24		24	
9	For various petty work	53 12 9		53 12 9	
	Total			1495	
	Grand Total			3157 5 8	

Part II Repairs 27

No.	Project	Grant			Remarks
(a)	Communication				
1	Repair of the wing & parapet walls of the bridge in front of Tengakundakkar Bungalow	53			
2	Repair of the wing & parapet walls of the bridge in Murugankurichy (North side)	39			
3	Repair of the wing & parapet walls of the bridge in Murugankurichy (South side)	29	8		
4	Repair of the Road leading to Rajakudiyiruppoo	30			
5	Repair of the wing & parapet walls of the bridge in Cowrie Road				
6	Repair of the wing & parapet walls of the Tunnel in Regimental Line	18	12	2	
7	Repair of the wing walls of the bridge near gate No 9	23	8		
8	Paving 3 Roads with Stones, one near the English church, another near the Band Stand, & another near Mr. Cox's Bungalow	23	1	4	
9	Repairing the Road leading to Tengu = kudaliar's Bungalow	17			
10	Various petty work	49	10		
	Total	303	7	6	

	Brought forward	303	7	6	
(b)	Education	..	..	..	
(c)	Sanitary & Miscellaneous				
1	Repair of Butchers Halls	88	..	..	
2	Repair of the Gravellais Bungalow	50	..	..	
3	Repair of the Pandal around the Open Market	24	..	..	
4	Construction of a building around the Banian tree to the west of Pawdon Mosque	17	8	..	
5	Various petty Repairs	17	1	1	Rs. 3 thro' Chargella b/fs Lungkhaus Funds
	Total	196	9	1	
	Grand Total	500	..	7	

A. Roche
Vice Pres. S.M.A.

Statement II B Detail of Municipal Establishment

329

1	2 No.	3 Salary per Mensem			4 Salary per annum			5 Total Major Head		
Grant I Public Works										
Mistry	1	12	..	..	144	12	..			
Mistoreen	5	25	..	..	273	13	9			
Mile boys	5	10	..	..	98	9	10	516	3	7
Total	11	47	..	..	..	..	..	516	3	7
Grant II Education	..	..	..	..						
Grant III Sanitation & Medical Services										
1 Hospital										
1 Medical Subordinate	1	40	..	..	480	..	..			
Medical Pupil	1	8	..	..	87	..	..			
Peon	1	7	..	..	84	..	..			
Clerk one at 7 & 140 5 Rs	2	12	..	..	135	11	11			
Servant	11	52	..	..	624	..	..	1410	11	11
Total	16	119	..	..	..	..	..	1410	11	11
2 Vaccination										
Vaccinator	1	10	..	..	99	13	4	99	13	4
Total	1	10	..	..	..	..	..	99	13	4
3 Registration of Births & Deaths										
Registrars	2	16	..	..	192	..	..	192	..	..
Total	2	16	..	..	..	..	..	192	..	..

4 Conservancy											
Sanitary Inspector 1 at 20											
1 at 15 & 1 at 5 Rs.	3	40	-	-	478	-	-				
Peons at 6 & 5 Rs. each	2	11	-	-	132	-	-				
Sweepers 3 at 5, 3 at 4½, 1 at 2											
& 1 at 1 Rupee	9	46	8	-	544	8	10				
Watchmen for Municipal	8	31	8	-	375	12	11				
Lamp for 6 Months	1	3	8	-	20	1	6				
Total	23	138	8	-	-	-	-	1552	7	3	
Grant V Miscellaneous											
Municipal purposes											
1 Market											
Sanitary											
Peon	1	8	-	-	96	-	-				
Sweeper	1	4	-	-	48	-	-				
	1	5	-	-	57	-	3				
Total	3	17	-	-	-	-	-	203	-	3	
2 Planting and new											
Gardeners at 5 Rs. each											
do employed for the											
time to plant trees (2 Months)	18	90	-	-	1006	1	5				
Watchmen for impounding Cattle	-	-	-	-	208	12	-				
Total	1	5	-	-	56	-	-	1270	13	5	
	19	95	-	-	-	-	-	1270	13	5	

3 Firing a time gun											
Gunner	1	7	-	-	84	-	-	84	-	-	
Total	1	7	-	-	-	-	-	84	-	-	
4 Travellers Bungalow											
Keaty	1	5	-	-	60	-	-				
Laty for 10 Month at 4 Rs & 2 Month at 2 Rs.	1	-	-	-	43	-	-				
Washerman	1	-	8	-	6	-	-				
Waterman for 2 Months	1	3	8	-	7	-	-	116	-	-	
Total	4	-	-	-	-	-	-	116	-	-	
Grant I Superintendence											
Head Clerk Management	1	40	-	-	480	-	-				
Accountant at 17 & 10 Rs. each	2	27	-	-	319	14	3				
Attenders at 7 Rs. each	2	14	-	-	168	-	-				
Peons at 6 Rs. each	2	12	-	-	144	-	-	1111	14	3	
Total	7	93	-	-	-	-	-	1111	14	3	
Toll gate											
Toll taken 2 at 7 Rs, 1 at 6 Rs											
2 at 5 Rs, 1 at 4½ Rs	14	82	8	-	991	12	7				
Peons at 4½ & 3½ Rs.	2	8	-	-	96	-	-	1087	12	7	
Total	16	90	8	-	-	-	-	1087	12	7	

The difference in Calculation between Column 3 & 4 is owing to the changes in pay, fines, & to the whole Establishments not having been appointed in the beginning of the year but at different times

V. Lacky
Vice President

Statement III Municipality of Balmacatta

Abstract of Deposit account for the year 1873-74

I Balance brought forward from last year (Treasury)	270	-	-	7 Refunded to Gadelan appellant	16	-	-
(a) Deposit money by Contractor	70	-	-	II Credited to Municipal fund	25+	-	-
(b) Do by Valuators	200	-	-	III Balance on hand on 31st March 1874 (Treasury)	270		
II Balance brought forward from last year (Municipal Office) Deposit Money by Gadelan appellant	43	-	-	IV Balance on hand on 31st March 1874 (Municipal Office)	2	-	-
Total	313	-	-	Total	313	-	-

+ Out of the sum, the sum of Rs 1-8-0 is not entered in Chitta & Collection book

D. M. Sachee
Vice President

Statement II Municipality of Palamcottah

Demand, Collection, & Balance Statement for the year 1873-74

	1 Demand effected	2 Collected	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	5 Total Columns 2, 3 & 4	6 Balance
	A					
Rate on Houses &c	3299 11 3	3305 13 10	44 4 2	49 9 3	3299 11 3	- - -
Land	8316 13 6	8316 13 6	- - -	- - -	8316 13 6	- - -
Total	11616 8 9	11522 11 4	44 4 2	49 9 3	11616 8 9	- - -

A Sum of Rs. 2-11-14 - is deducted from the amount 3511-9-3 entered in the Register, for Houses below 6 Rs. Rental

Arrears

	1 Balance of 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	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Land &c Acts &c	22 10 8	929 - -	951 10 8	488 - -	78 - -	360 - -	926 - -	25 10 8
Land	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Total	22 10 8	929 7 -	952 1 8	488 7 -	78 - -	360 - -	926 7 -	25 10 8

+ Out of the Sum, the Sum of Rs. - 8 - is yet entered in Collectors & Collection book

S. R. Locke
Vice President

Balance Book

8th June 1874

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From

K. Annasamy Iyer

Auditor of the Municipal Accounts

Jutiscrim

To,

P. E. Pinckle Esquire

President

Jutacerin Municipality

Sir,

With reference to your letter

No 87 dated 17th April 1874, I have the honor

to inform You that I have audited the accounts

of the Jutocorin Municipality for the Official

Year 1873-74 and that the result is as follows:

Receipts				Disbursements			
Balance from 1872-73		4734	12 4	Grant I Public Works		3	14 0 29 2
Rates on Houses	2847	11 9		Grant II Education		240	12 -
Taxes on Arts &c.				Grant III Sanitation & Medical Service		637	4 2
(a) Arrears 6 - -				Grant IV Miscellaneous		178	2 - 10
(b) Current 2682-8 -	2688	8 -		Grant V Supervision & Land Management		133	8 4 11
Taxes on Vehicles				Amount embezzled by the late Head Clerk		61	9 4 -
(a) Arrear 9 - - -				Balance			
(b) Current 551-8 -	560	8 -		Municipal Fund	82 11 5		
Registration of Carts	133	- -		Endowment	117-15-6	200	10 11
Tolls	8150	- -					
Fees under Bye-laws	205	- -					
Magisterial fines	285	- 7					
Hospital	406	15 2					
Contribution from Local Fund for Public works	150	- -					
" Hospital	500	- -					
" Choultry	150	- -					
Miscellaneous	657	3 -					
Advances recovered	7	6 -	16248	4 6			
Total			21,583	- 10	Total		21,583 - 10

Post Accounts in the

form prescribed by

Government in their

Proceedings Nos 28

October 1871 Rs 1646

Entered

Journal Folio

Received Letter

Folio for 1873-74 and

Statement referred to

in the above Letter

Entered

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3. I beg to enclose herewith the Statement prepared in the form prescribed in G. O. No 1648 dated the 28th October 1871

4. I have fully set forth under different heads in the Statements hereunto annexed the particulars of the receipts and disbursements, and I mention here only those that call for any notice.

5. House tax - The current demand was Rs 2931-12-9 which was reduced to Rs 2929-1-3 after remission and appeal. The net collections were Rs 2847-11-9, the remainder Rs 81-5-6 being written off as irrecoverable

6. Tax on Trades & Professions - The arrears of the previous Year Rs 6 were collected. The gross demands for the Year under review was Rs 3228 which after appeal and remision was reduced to Rs 3113-8-0. Of this, the net collections were Rs 2680-0-0, the balance Rs 435-8-0 being struck off as irrecoverable. Under this head Rs 2-8-0 were collected from two individuals (Sodalaimootoo Isadan & Ramasamie Appoo) in excess of the tax actually due by them.

Rs 2 being collected by the late Head Clerk and the remainder (annas 8) by the present Head Clerk. This seems to be a mistake arising from the failure of these clerks to refer to the previous accounts before they made the collection. Of course the parties are entitled to have this money refunded to them. The Budget amount under this head was Rs 3600, and it seems to have been over estimated. The receipts of this Year as compared with those of the last namely Rs 2810, show a decrease of about Rs 200. This is because some of the tax payers having gone away to Ceylon there were no effectual means to collect the arrears.

7. Tax on Vehicles - Rs 560-8-0 were collected. This exceeds the Budget amount by about Rs 200. The increase seems to have arisen chiefly from careful enquiries in this Year. Here I have to observe that Rs 9 are receipted in the Cash book under date the 7th April 1873 as tax for a horse for the Official Year 1872-73. It is certainly

owing on the part of the owners to have kept the horse without a license taken in time. If he had sold the horse at the close of the year, he could have evaded the payment of the tax. This is owing to want of attention on the part of the establishment especially the Inspector.

8. Registration of Carts. Rs 1338 were collected under this head, Rs 88 being in excess of the estimated amount and nearly double the previous year's collection, and this increase I believe is owing to the commencement of the Railway work.

9. Tolls. There is an increase of Rs 1550 in excess of the Budget amount and Rs 498 in excess of the receipts of the previous year; this in my opinion may be ascribed to the increase of traffic.

10. Fees under Bye-laws. The collection is less than the estimated amount by about Rs 80 and more than the receipts of the previous year by Rs 64. Thus the budget amount seems to have been over estimated.

11. Magisterial fines. Rs 265-7 were collected this year which nearly correspond with the receipts of the previous year; but the Budget amount is almost double the collection.

12. Hospital. The Budget amount was Rs 150 and the actual receipts Rs 105-15-2 excluding the Local Fund Contribution. This increase seems to have arisen mainly from fees collected from patients. There has been very creditable progress made in this institution.

13. Miscellaneous. The receipts under the head Rs 631-3 nearly corresponds with those of the previous year but is treble the Budget amount; which thus appears to have been very much under estimated

14. Expenditure - Grant 1 - Public works. Rs 1029-2 were expended while the Budget amount was only Rs 7325. It seems also strange that there should be neither an estimate nor Separate bill for any of the works executed. Though most of the works

seem to have been done under the direct Superintendence of the Commissioners it is not quite safe or regular to execute works to such a large extent without estimates and Bills.

15. Grant II – Education – Rs 240-12-- were spent for result grant. This is not even half the budget amount. Here should be more encouragement given to education in this important town. The sum spent is indeed very small.

16. Grant III – Sanitation and Medical Service. III. Hospital and Dispensaries – Rs 2776-2-7 were spent and the Budget amount was Rs 1730. This new institution also requires more support and encouragement as people have begun to appreciate its value.

17. – Grant IV – (3) Chowkies – Only Rs 32--6 were spent for the establishment viz; a Sweeper. As Sulleeria is now growing into importance this building requires further enlargement for the accommodation of the native public; and I would humbly suggest that a permanent water pandal may be established in the Chowkum itself.

18 Grant V – Miscellaneous. Rs 613-8-- were misappropriated by Ganamoolee the late Head Clerk as per list prepared by the Commissioners between the 1st April and 10th June 1873. Rs 50 are entered in the cash book on the 10th May 1873 as advance for procuring materials for a Conduit. The money was drawn from the Banks by the late Head Clerk. The Maistry who attended the works submitted a voucher hereby dated 14th June 1873 for only Rs 13-10-- and says that he received only this much from the Head Clerk; there is no voucher in the office to show that the Head Clerk has paid the full amount to the Maistry; thus it is apparent that the Clerk has misappropriated the remainder to himself. This Sum was not actually spent by the Municipality on any account and it is no doubt a loss to them. Under these circumstances

form the most important branch of ex-
penditure.

I have the honor to be
Sir
Your most obt Servant
H. Arasa Aromieyo
Auditor
Suticoriu Municipality

Statement I Revenue and Receipts of the Municipal Fund of the town of Suticorin during the Offecial Year 1873-74

G.E.BIRD
14 AUG 74

	1873-74 Detail of minor heads	1873-74 Totals of major heads	Sanctioned Budget Estimate for 1873-74
Balance brought forward		W6 W	
(a) Municipal fund		4,734 12 4	
(b) Endowments		" " "	4,734 12 4 500 " "
Assignments and allotments by Government			
(a) Surplus Pound fund	113 " "		
(b) Ferry rents	" " "		
(c) Fishery rents	" " "	113 " "	
Rates & Taxes viz			
(a) Rate on Houses &c (Section 10)	" " "	2847 11 9 2847 11 9	2800 " "
(b) Taxes on arts &c (Section 57).	6 " "	2682 8 " 2688 8 "	3600 " "
(c) Taxes on Vehicles &c (Section 63)	9 " "	551 8 " 560 8 "	350 " "
(d) Registration of boats (Section 73)	" " "	133 " " 133 " "	100 " "
(e) Tolls (Section 77)	" " "	8150 " " 8150 " "	6600 " "
(f) Fees (Sections 106 123, 125, 130, 131, 136 Regs. Laws & Schedule A	" " "	205 " " 205 " "	250 " "
(g) Magisterial fines (Section 17)	" " "	285 " 7 285 " 7	4,869 12 4 500 " "
Fees in School & Training Institution	" " "	" " " " " "	" "
		W6 W	
Carried over		19,717 8 8 19,717 8 8	14,700 " "

	Actual of Minor heads	Actual of Major heads	Sanctioned Budget Estimate for 1873-74
Brought forward	1317 " "	1317 " "	1500 " "
5 Endowments and Sundry Contributions and Donations			
(a) Hospitals			
Sale proceeds of medicines and fees from patients	106 15 2		150 " "
(b) Charities	" " "		
(c) Educational	" " "		
(d) Miscellaneous	" " "	106 15 2	
6 Contribution from Local Funds			
(a) For Public works.			
Communications	150 " "		
School buildings	" " "		
(b) Educational			
For Training Schools	" " "		
Miscellaneous			
Hospital	500 " "		
Choultry at Melur	150 " "	800 " "	650 " "
7 Miscellaneous			
(a) Rents of municipal markets	" " "		
(b) Rents & fees in municipal Slaughter houses	" " "		
(c) Sale of Sweepings (Section 95)	" " "		
(d) Private Scavenging	" " "		
(e) Sale of materials, tools & plants	3 8 "		
(f) Avenues	17 11 "		
(g) Bungalow fees	383 " "		
(h) Sale proceeds of lands (Sec. 114)	182 " "		
(i) Miscellaneous fees	60 " "		
(j) House tax distraint fees	2 4 "		
(k) Sale of materials of ruined houses	2 12 "		
(l) Sundry Receipts	" " "	651 3 "	250 " "
Carried over	21,875 10 10	21,875 10 10	15,750 " "

	Actual of Minor heads	Actual of Major heads	Sanctioned Budget Estimate for 1873-74
Brought forward	21,875 10 10	21,875 10 10	15,750 " "
8 Advances recovered	76 " "	76 " "	
Total	21,583 " 10	21,583 " 10	15,750 " "

Note to Statement 6 I

1. House rates are levied at 3 1/8 per cent.
2. Taxes on Arts &c are at the maximum rates.
3. Taxes on Vehicles are levied at the Schedule rates.
4. Carts are registered at Rs 1 per half year.
5. Tolls are levied at half the maximum rates
6. License fees are at the rates sanctioned in Bye-laws.

K. Annaswamy

Auditor

Statement I D. Endowments entrusted to the Municipal Commissioners under Section 15 & 16 for the Official Year 1873-74

Names of Institutions	Amount of Endowed Capital	Balance	Interest or produce of Lands	Appropriation from capital for expenditure	Contributions & Donations of all kinds	Sale of Products or Sundry Property	Total columns (3—7)	Current charges (Statement C II & III)	Credits for public works (Statement C II A)	Total charges	Balance	Remarks Explanatory Notes &c
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Hospl & Dispensaries	"	"	"	"	500 — —	406-15-2	906-15-2	276-2-7	"	276-2-7	"	Sagatur Balance as per 1869-3-5 mad from the Municipality
2. Choultries	"	"	"	"	150 — —	"	150 — —	32 — 6	"	32 — 6	117-13-6	
3. Educational	"	"	"	"	"	"	"	"	"	"	"	
4. Miscellaneous	"	"	"	"	"	"	"	"	"	"	"	

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K. Ramaswamy
Auditor

Statement II Expenditure from the Municipal Fund of the town of Sulcoorin for the Official Year 1873-74

	1873-74 Detail of Minor Heads	1873-74 Total of Major Heads	Same time Budget Estimate for 1873-74
Grant I Public works			
1. New works			
(a) Communications	133 9 "		
(b) Educational	" " "		
(c) Sanitary & Miscellaneous	9,645 6 2	9778 15 2	4,650 " "
2. Repairs			
(a) Communications	508 9 9		
(b) Educational	" " "		
(c) Sanitary & Miscellaneous	2 11 "	511 4 9	
3. Establishment	738 14 1	738 14 1	2,675 " "
4. Tools & plants & contingencies	" " "		
5. Contributions to Local funds	" " "		
Total Grant I	11,029 2 "	11,029 2 "	7,325 " "
Grant II Education			
1. Training schools	" " "		
2. Municipal schools	" " "		
3. Salary grants	" " "		
4. Results grants	240 12 "	240 12 "	
5. Contribution to Local Funds	" " "		
6. Miscellaneous	" " "		500 " "
Total Grant II	240 12 "	240 12 "	500 " "

	1873-74 Detail of minor heads	Total of major heads	Sanctioned Budget Estimate for 1873-74
Grant III Sanitation and Medical Service			
1. Hospital and Dispensaries			
(a) Establishment	1868 " "		
(b) Medicines & Supplies	420 10 4		
(c) Diet of patients			
(d) Sundries & contingencies	487 8 3	2776 2 7	1730 " "
2. Vaccination			
(a) Establishment	180 " "		
(b) Contingencies	7 14 11	187 14 4	240 " "
3. Registration of Births & Deaths			
(a) Establishment	238 " "		
(b) Contingencies	" " "	238 " "	240 " "
4. Conservancy			
(a) Establishment	197 " "		
(b) Sanitary Service (cost of Conservancy carts &c Contract	2,600 " "		
(c) Cleansing of tanks, wells & drains	" " "		
(d) Latrines	40 7 6		
(e) Contingencies	32 7 9	3170 3 3	3060 " "
Total Grant III	6372 14 2	6372 14 2	5370 " "

	1873-74 Detail of minor heads	Total of major heads	Sanctioned Budget Estimate for 1873-74
Grant IV Miscellaneous Municipal purposes			
1. Lighting			
(a) Establishment (Contract)	629 2 10		
(b) Contingencies	77 8 3	706 11 1	900 " "
2. Markets	" " "		
(a) Establishment	" " "		
(b) Contingencies	" " "		
3. Choultries			
(a) Establishment	32 " 6		
(b) Contingencies	" " "	32 " 6	
4. Watering Streets & planting avenues	487 12 6	487 12 6	300 " "
5. Compensation for houses removed	105 " "	105 " "	
6. Gratuity to Sufferers from fire	140 " "	140 " "	
7. Contribution towards a tank	100 " "	100 " "	
8 Cost of numbering houses	15 " "	15 " "	
9. Bungalow Establishment & Contingencies	195 8 9	195 8 9	
Total Grant IV	1782 " 10	1782 " 10	1200 " "
Grant V. Superintendence & Management			
1 Office			
(a) Establishment	549 10 2		
(b) Contingencies	88 13 6	638 7 8	
2. Miscellaneous			
(a) Office rent	300 " "		
Carried over	300 " "	638 7 8	

		1873-74 Detail of amounts	Totals of major heads	Sanctioned Budget Estimate for 1873-74
(b)	Brought forward	300 " "	638 7 8	
(b)	Cost of maps	67 12 9		
(c)	Books, forms Printing Binding charges Stationeries & Stamps	170 9 "		
(d)	Balle fs & Court	9 8 2		
(e)	advertising charges	6 12 1		
(f)	Audit fee	100 " "		
(g)	Fees for Serving Summons on parties prosecuted	19 2 "		
(h)	Office Furniture	6 " "		
(i)	Money lost by fraud of Ganamootoo the late Head Clerk	619 15 "	1319 11 3	1090 " "
	Total Gross	1,958 2 11	1,958 2 11	1090 " "
	Advances recoverable	" " "		
	Refunds other than of current revs	" " "		
	Grand Total Expenditure	21,382 5 11	21,382 5 11	15,385 " "
	Balance			
(a)	Municipal Funds	82 11 5		365
(b)	Endowments	~~217~~ 15 6	~~500~~ 200 10 11	
	Total	~~2,440~~ 2,383 " 10	~~2,440~~ 2,383 " 10	15,750 " "

K. Annaswamy
Auditor

Statement H-A Detail of allotments for Expenditure on Public Works estimated to cost Rs 100 or upwards

Part I New works

257

Pro	Project	Amount of estimate	Past Expenditure	Expenditure in 1873-74	Remarks
(a)	Communication				
	1. South road across the Swamp from the South Cotton road to meet the Palamcottah road	" " "	335 1 6	133 9 "	
	Total	" " "	335 1 6	133 9 "	
(b)	Educational	" " "	" " "	" " "	
	Sanitary & Miscellaneous		2076 4 1		
(c)	1. Sea wall			319 13 "	
	2. Conduit with 7 wells			729 4 6	
	3. Reservoir			879 10 2	
	4. Surplus channel			457 8 3	
	5. Tank			432 9 3	
	6. Calingala for tank			204 9 "	
	7. Trough			24 " "	
	8 Wells			30 " "	
	Total		2076 4 1	9645 6 2	
	Grand Total		2411 5 7	9778 15 2	

K. Annaswamy
Auditor

Statement II. A.

Part II. Repairs

No	Project	Grant	Remarks
(a)	Communications.		
	1. Beach road	508 99	
	2. Great Cotton road		
	3. Chunnakady Street		
	4. South Cotton road		
	Total	508 99	
(b)	Educational	" " "	
(c)	Sanitary & Miscellaneous		
	Petty repairs	2. 11 "	
	Total	2. 11 "	
	Grand Total	511 49.	

A. Annaswamy
Auditor

Statement II. B. Detail of Municipal Establishment.

	No.	Salary per mensem	Salaries per annum	Total major head
Grant I Public works				
Overseer	1	20 " "	195 " "	
Maistries				
Road coolies at Rs 6 3 + 2 respectively	12	46 " "	543 14 1	
Total	13	66 " "	738 14 1	738 14 1
Grant II. Education				
1. Training Schools	"	" " "	" " "	" " "
2. Municipal do	"	" " "	" " "	" " "
Total	"	" " "	" " "	" " "
Grant III Sanitation & Medical				
1 Hospitals & Dispensaries				
Assistant Apothecary	1	110 " "	1596 " "	
Compounder	1	12 " "	136 " "	
Peon	1	8 " "	88 " "	
Sweeper	1	4 " "	48 " "	
Total	4	134 " "	1868 " "	1868 " "
Vaccination				
Vaccinator	1	15 " "	180 " "	
Total	1	15 " "	180 " "	180 " "
Registration.				
Registrar	1	20 " "	238 " "	
Total	1	20 " "	238 " "	238 " "

	No.	Salary per month	Salaries per annum	Total Major heads
4. Conservancy				
Nuisance Inspector	1	30	330	
Peons	2	14	167	
Scavengers (Contract)				
Total	3	44	497	497
Grant II: Miscellaneous. Municipal purposes				
1. Lighting (Contract)				
2 Markets				
Total				
Grant V. Supervision & Management:				
1. Office.				
Head Clerk	1	32	383	6 2
Clerk				
Peons	2	14	166	4
Total	3	49	549	10 2

S. Ramaswamy
Auditor

Statement III. Abstract of Deposits account for the Year 1873-74.

	Rs	a	p		Rs	a	p
Balance brought forward				Credited to Municipal funds			
Deposits by Stipendiaries				Balance to Stipendiaries			
Do — by Pensioners				— do — to Pensioners			
Do — by Contractors				— do — to Contractors			
Do — as Security by Municipal Servants				— do — to Municipal Servants			
Do — for the execution of works				Works done			
Private parties are liable.				Balance to parties			
Deposits under Sections 68, 76, 79, 122 143, 149 or bye laws				Paid to Executive			
Total	1020			Total	1020		

S. Ramaswamy
Auditor

Etat numéro 1. Commune de Chaleroi, Canton de Chaleroi, année 1913.

Canton de

	Commune de Chaleroi	Dénomination des propriétés imposées, Colonnes (1.2.3.)	Revenu imposable en principal	Centimes additionnels	Revenu imposable en principal	Centimes additionnels
			1	2	3	4
1	43	Bois de Chaleroi	2931	12	2871	9
2	44	Prés de Chaleroi	3925	"	2682	8
3	45	Jardins de Chaleroi	8150	"	8150	"
		Total	14306	12	13850	9

	Revenu imposable en principal	Centimes additionnels	Revenu imposable en principal	Centimes additionnels
	5	6	7	8
Bois de Chaleroi	2	11	81	6
Prés de Chaleroi	109	8	135	8
Jardins de Chaleroi	"	"	"	"
Total	112	3	216	13

Observations (2.3.4.)	
	9
	2931 12 9
	3925 " "
	8150 " "
	14306 12 9

Observations (5.6.7.8.)	
	10
	2931 12 9
	3227 8 "
	8150 " "
	14309 19 9

x Art 9.8 — mais les maisons de Chaleroi étant sous la même cotisation dans les Hameaux et les Faubourgs de Chaleroi. Il n'y a pas lieu de les séparer.

Observations

Chaleroi

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tinnevelly during the Official year 1873-74.

				1873-74. Detail of minor heads.			1873-74. Totals of major heads.			Budget Estimate of 1873-4		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1.	Balance brought forward—											
	(a) Municipal Fund.			2107	9	8				1550	"	"
	(b) Endowments.			"	"	"	2107	9	8			
2.	Assignments and allotments by Government											
	(a) Surplus Pound Fund.			18	9	"						
	(b) Ferry Rents.											
	(c) Fishery Rents.			"	"	"	18	9	"	20	"	"
		Arrears. R. A. P.	Current. R. A. P.									
3.	Rates & Taxes, &c—											
	(a) Rate on Houses, &c. (Section 40)	" " "	2346 13 3	2346	13	3				2400	"	
	(b) Taxes on Arts, &c. (Section 57)		2721 8 "	2721	8	"				3000	"	
	(c) Taxes on Vehicles, &c. (Section 63)	" " "	1212 13 "	1212	13	"				700	"	
	(d) Registration of Carts. (Section 73)	" " "	630 2 "	630	2	"				450	"	
	(e) Tolls (Section 77)	" " "	8676 8 6	8676	8	6				8300	"	
	(f) Fees (Sections 106, 123, 125, 130, 131, 136, Byelaws, & Schedule A.)	" " "	182 4 "	182	4	"				250	"	
	(g) Magisterial Fines (Section 17)	" " "	195 1 9	195	1	9				200	"	
							15965	2	6			
4.	Fees in Schools & Training Institutions.			150	8	"	150	8	"	170	"	
5.	Endowments & Sundry Contributions and Donations.—											
	(a) Hospitals.			1200	"	"	"	"	"	1200	"	
	(b) Choultries.											
	(c) Educational.											
	(d) Miscellaneous, Water Pandal,						1200					

Statement I.— Revenues & Receipts &c.—(Concluded)

	1873-74.						Budget Estimate of 1873-4		
	Detail of minor heads.			Totals of major heads.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
6. Contributions from Local Funds.—									
(a) For Public Works.—									
Communications. [illegible]	2000	-	-	-			2000	-	-
School buildings.									
(b) Educational—									
For Training Schools.									
(c) Miscellaneous—									
Hospitals.	530	-	-				500	-	
7. Miscellaneous.				2530	-	-			
(a) Rents of Municipal Markets.	264	-	-	-		-	100	-	
(b) Rents & fees in Municipal Slaughter Houses.									
(c) Sale of Sweepings (Section 98). ...	10	-	-	-			10	-	
(d) Private Scavenging.									
(e) Sale of materials & Tools & Plant.	25	7	3	..	..	..	50	-	
(f) Avenues.	15	4	-						
(g) Demand Notice fees	46	4	-						
8. Advances recovered.				360	15	3	20	-	
(a) From Expenditure of 1872-73	9	5	4						
(b)									
(c)									
				9	5	4			
TOTAL.				22342	1	9	20920	-	-

Note to Statement I.

1. House ~~and 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 Schedule rates.
4. Carts are registered at half the maximum rates.
5. Tolls are levied at half the maximum Schedule rates.
6. License fees are at the rates sanctioned in G. O. No. 330 dated 13th March 1866.

Tinnevelly
Municipal Office,
27th July 1874.

[signature]

Vice President.

Statement I. A.— Endowments entrusted to the Municipal Commissioners under Sections 15 & 16, for the Official year 1873-74.

Name of Institution.	Amount of funded capital.	Balance.	Interest or produce of land	Appropriation from capital for expenditure.	Contributions & donations of all kinds.	Sale of medicines or sundry property.	Total (Columns 3-7.)	Current charges (Statement II)	Allotted for Public works (Statement II A.)	Total charges.	Balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
1. Hospitals & Dispensaries.	..	..	..	-	1730	-	1730	2092-12-11	113-10	2206-6-11	-476-6-11	Minus
2. Choultries.	..	-	-	-	-	-	-	..	-	-	-	
3. Educational.	..	-	-	-	-		-	-	-	-	-	
4. Miscellaneous— Water Pandal.	..	..	..	..	..	..	-	12-11-3	108	120-11-3	-120-11-3	Minus
Total.	-	..	..	-	1730	-	1730	2105-8-2	221-10	2327-2-2	-597-2-2	Minus

Tinnevelly. Municipal Office. 27th July 1874.

[signature]

Vice-President.

Statement II—Expenditure from the Municipal Fund of the Town of Tinnevelly for the Official year 1873-74.

	1873-74. Detail (minor heads.)			1873-74. Totals (major heads)			Budget Estimate of 1873-4		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Grant I.— (Public Works)—									
1. New Works.—									
(a) Communications.	2135	-	11	-	-	-	600	-	-
(b) Educational.									
(c) Sanitary & Miscellaneous. ...	1263	4	7				3950	-	-
Lock Hospital	-	-	-	3398	4	11	500	-	-
2. Repairs.—									
(a) Communications.	2469	12	11				2500	-	-
(b) Educational.	-	-	-						
(c) Sanitary & Miscellaneous. ...	435	13	10	2905	10	9	750	-	-
3. Establishment	677	-	11	677	-	11	660	-	-
4. Tools & plant & Contingencies. ...	192	13	2	192	13	2	100	-	-
5. Contributions to Local Funds. ...	-	-	-	-	-	-	-	-	-
(a)									
(b)									
(c)									
Total, Grant I.	-	-	-	7173	13	9	9060	-	-
Grant II.— (Education)—									
1. Training Schools.—									
(a) Establishment.									
(b) Contingencies.									
2. Municipal Schools.—									
(a) Establishment.	507	1	2				636	-	-
(b) Contingencies.	225	12	7	732	13	9	84	-	-
3. Salary Grants.....	142	10	8	42	10	8	200	-	-
4. Results, Grants.	759	-	-	759	-	-	250	-	-
5. Contributions to Local Funds for Educational Inspectorate.....	69	14	5	69	14	5	64	-	-
6. Miscellaneous.									
Total, Grant II.				1604	6	10	1234	-	-

	1873-74. Detail (minor heads.) Rs.	A.	P.	Totals (major heads) Rs.	A.	P.	Budget Estimate of 1873-4. Rs.	A.	P.
Grant III — Sanitation & Medical Services.—									
1. Hospitals & Dispensaries.—									
(a) Establishment.	1195	-	-				1128	-	-
(b) Medicines & Supplies.	265	12	4				170	-	-
(c) Diet of Patients.	375	3	1				500	-	-
(d) Sundries & Contingencies. ...	256	13	3	2092	12	11	102	-	-
2. Vaccination.—									
(a) Establishment.	146	7	2				120	-	-
(b) Contingencies.				146	7	2	-		
3. Registration of births & deaths.—									
(a) Establishment....	180	-	-	-			180	-	
(b) Contingencies....				180	-				
4. Conservancy.—									
(a) Establishment.	473	-	-				1680	-	-
(b) Sanitary Service (Cost of Conservancy Carts &c)	2555	8	-				1600	-	-
(c) Cleansing of Tanks, Wells, & Drains.	544	5	5				200	-	-
(d) Contingencies.	101	5	6	3674	2	11	80	-	-
Total, Grant III.				6093	7	-	5760	-	-
Grant IV.— Miscellaneous Municipal purposes.—									
1. Lighting.—									
(a) Establishment.	86	8	-				84	-	-
(b) Contingencies.	1363	13	8	-			1306	-	-
(c) Price of lanterns	122	6	6	1572	11	2	200	-	-
2. Markets.—									
(a) Establishment.									
(b) Contingencies.									

	1873-74. Detail (minor heads.) Rs.	A.	P.	Totals (major heads.) Rs.	A.	P.	Budget Estimate of 1873-4. Rs.	A.	P.
3. Choultries —									
(a) Establishment.									
(b) Contingencies-Water Pandal.	12	11	3						
(c) Feeding travellers.	-	-	-	12	11	3	-	-	-
4. Watering streets & planting avenues.	355	4	6	355	4	6	376	-	-
5. Licenses Tax & Town-Tax	21	3	7	21	3	7	-	-	-
Total, Grant IV.	-	-	-	1961	14	6	2506	-	-
Grant V.— Supervision & Management.—									
1. Office.									
(a) Establishment.	1332	12	-				1450	-	-
(b) Contingencies.	62	5	6	1395	1	6	50	-	-
2. Miscellaneous —									
(a) Establishment of Peons	121	2	1						
(b) Conveyance Hire	102	-	-						
(c) Printing Charges	250	2	-	1924	10	5	300	-	-
Total, Grant V.				3319	11	11	1800	-	-
Advances recoverable.									
Refunds other than of current taxes.				67	-	-			
Grant Total, Expenditure.				20220	6	-	20420	-	-
Balances.—									
(a) Municipal Fund.	-	-	-	2121	11	9	500	-	-
(b) Endowment.									
Total.				22342	1	9	20920	-	-

Tinnevelly.
Municipal Office.
27th July 1874.

A. J. Arundel
Vice-President.

Statement II A — Detail of allotment for Expenditure on Public Works estimated to Cost Rs. 100 or upwards. Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1873-4	Remarks.
(a)	Communications.				
1	Line from Guttikonda	535		417 1 4	
2	To Construct two small bridges	175		165	
3	To extend road from Straight to thickly populated place	789		1228 1 5	
4	To gravel Wesly new road	220		200	
5	To construct & terminate at the junction of Street	128 8 ..		124 13 7	
	Petty works & Reserve.	.. .. ..		.. .. ..	
	Total	.. .. ..		2135 .. 4	
(b)	Educational	.. .. ..		.. .. ..	
	Total	.. .. ..		.. .. ..	
(C)	Sanitary & Miscellaneous				
(1)	To construct 4 flight steps	656		501 6 11	
(2)	To construct 5 Cadjan Cottrine	37		76 5 8	
3	To extend Kandiapetti masonary drain	500		500	
4	To construct Tanks dust bayers	160		157 8 ..	
5	Sundry works	.. .. ..		28	
	Petty works and reserve	.. .. ..		.. .. ..	
	Total	.. .. ..		1263 4 7	
	Grand Total	.. .. ..		3398 4 11	

Part II. Repairs.

No.	Project.	Grant.			Remarks.
(a)	Communications.				
1	For metalling & stone	383	13	9	
2	For pucka-ing & improving 16 Straits	1919	11	2	
3	For widening 3 bridges &c.	123	4	-	
4	Sundry repairs	43	-	-	
	Petty repairs and reserve	-	2	-	
	Total	2469	12	11	
(b)	Educational ...	-	-	-	
(C)	Sanitary and Miscellaneous -				
1	For repairing the Hospital lent building	113	10	-	
2	Sundry repairs of latrines, tunnels and drains -	26	4	-	
3	Improving Market Stalls & Compounds &c	187	15	10	
4	Do Water Pandal - - -	108	-	-	
	Petty repairs & Reserve -	-	-	-	
	Total	435	13	10	
	Grand Total	2905	10	9	

Statement II B.— Detail of Municipal Establishments.

	No.	Salary per mensem			Salaries per annum.			Totals, major heads		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Grant I.— Public Works.										
Overseers.										
Inspectors: (rateable pay)	4	7½-10	-	-	413	4	-			
Maistries.	-	-	-	-	-	-	-			
Road Coolies.	465	5	-	-	256	10	8			
Temporary Surveyor	1	40	-	-	7	2	3			
Total.								677	-	11
Grant II.— Education.										
1. Training Schools.										
Masters.	-	-	-	-	-	-	-			
Clerks.	-	-	-	-	-	-	-			
Servants.	-	-	-	-	-	-	-			
Total.								-	-	-
2. Municipal Schools.										
Masters.	2 to 3				471	1	2			
Clerks.	1	3	-	-	36	-	-	3		
Servants.										
Total.								507	1	2
Grant III.— Sanitation & Medical Services.—										
1. Hospitals & Dispensaries.—										
Medical subordinates.	1	60	-	-	780	-	-			
Clerks.	1	7	-	-	91	-	-			
Servants.	4	5 to 7	-	-	324	-	-			
Total.								1195	-	-
2. Vaccination.—										
Vaccinators.	2	10	-	-	146	7	2			
Peons.	-	-	-	-	-	-	-			
Total.								146	7	2
3. Registration.—										
Registrars.	1	15	-	-	180	-	-			
Peons.	-	-	-	-	-	-	-			
Total.								180	-	-

Statement II. B — Detail of Municipal Establishments— (Concluded)

	No.	Salary per mensem.			Salaries per annum.			Totals of major heads		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
4. Conservancy —										
Nuisance Inspectors	4	7-8	~	~	420	~	~			
Mistries	~	~	~	~	~	~	~			
Scavengers	1	5	~	~	5	~	~			
Totes	1	4	~	~	48	~	~			
Total.								473	~	~
Grant IV.—Miscellaneous Municipal purposes—										
1 Lighting.										
Masaljees	1	7-0	~	~	86	8	~			
Total.								86	8	~
2. Markets.										
Superintendents	~	~	~	~	~	~	~			
Servant	~	~	~	~	~	~	~			
3.	~	~	~	~	~	~	~			
Total.								~	~	~
Grant V.— Supervision & Management.										
1. Office	~	~	~	~	~	~	~			
Manager	1	35	~	~	420	~	~			
Clerk	1	30	~	~	360	~	~			
Accountant	1	15	~	~	180	~	~			
Attender	1	9	~	~	117	~	~			
Peons	3	6-7	~	~	227	12	~	1332	12	~
Tax Collectors	1	8	~	~	30	~	~			
Toll Collectors	15	5-2-7	~	~	1070	13	4	1290	13	4
Toll Peons	4	5	~	~	220	~	~			
Total.								2623	9	4

Tinnevelly
Municipal Office
27th July 1874

A Strundell
Vice-President

Statement III— Municipality of Tinnevelly,

Abstract of Deposits Account for the year 1873-4.

	Rs.	A.	P.		R.	A	P.
Balance brought forward.	280	~	~	Credited to Municipal Funds.	412	7	4
Deposits by appellants.	562	6	6	Returned to appellants.	159	4	6
Do. by renters.	~	~	~	Do. to renters.	~	~	~
Do. by contractors.	~	~	~	Do. to Contractors.	20	10	8
Do. as security by Municipal Servants.	270	~	~	Do. to Municipal Servants.	30	~	~
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 bye laws.	~	~	~	Paid to Claimants.	~	~	~
				Balance.	490	~	~
Total.	1112	6	6	Total.	1112	6	6

Tinnevelly,
Municipal Office.
27th July 1874.

A Strundell
Vice-President.

Statement IV.— Municipality of Tinnevelly.
Demand, Collection, and Balance Statement for the year 1873-74
Current.

	1 Demand assessed.	2 Collected.	3 Remitted on appeal or otherwise.	4 Written off as irrecoverable.	Total, Columns, (2, 3, 4)	Balance.
Rate on Houses &c.	2404 8 6	2346 13 3	50 8 3	7 3 -	2404 8 6	- - -
Taxes on Arts &c.	3091 - -	2721 8 -	157 - -	212 8	3091 - -	- - -
Tolls.	8676 8 6	8676 8 6	- - -	- - -	8676 8 6	- - -
Total.	14172 1 -	13744 13 9	207 8 3	219 11 -	14172 1 -	- - -

Arrears.

	1. Balance of old demand.	2. Arrears of previous year.	3. Total Demand.	4. Collected.	5. Remitted.	6. Written off.	Totals Columns 4, 5, 6.	Balance.	
Rate on Houses &c. ...	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	None.
Taxes on Arts &c.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Tolls.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
Total.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	

Tinnevelly
Municipal Office.
27th July 1874

A Z Arundel

Vice-President.

N 18

No 222 Tinnevelly Courtalam 31st August 1874

From R. K. Puckle Esqr.
President Municipal Commission

To The Honorable D. F. Carmichael
Chief Secretary to Government
Fort Saint George

Sir,

I have the honor to forward the annual and audit Reports on the three Municipalities of this District for the year 1873-74

2 The receipts for the year were Rs 22342 or Rs 1422 more than the estimate. The Expenditure was Rs 20220 or Rs 200 less than the estimate there thus remained a balance in hand of Rs 2122 at the close of the year which this amount corresponds with the Sum credited to the Municipality in the Treasury on the 31st March last, being the balance of Rs 490 under Deposits

3 The accounts were audited by Mr Locke Vice President of the Municipality

Annual Report
Audit Report
Receipt Book
Register of Petitions
Letter

Tinnevelly 1st Sept 1874

No 222
Copy of Report on the Audit of the Accounts of the Municipality of Tinnevelly for the year 1873-74
Copy of Receipt Book
Register of Petitions
Letter

municipality I am respectfully kept and free from error.

4 The tolls were retained under the direct management of the Commissioners which of being leased out as formerly practiced Rs. 8677. — Tolls

5 The houses were registered as before in the classes provided in the schedule of the house tax act. the practice being exempted from charge altogether. the advantage of a system of registry was shown in the fact of there being but 5 appeals from the rating. The amount of Rupees 2317 was collected from 5996 houses before the close of the year. This tax was levied at the rate of 3% per cent on the estimated rentals. — House Tax

6 The traders tax was also levied on a systematic rating & from this there were 109 appeals. the payments due by 72 persons had to be enforced by the magistracy. the entire amount of Rs 2722 was collected from 1306 persons before the close of — Traders Tax

the year. Under orders of Government No 434 dated 1st April 1873 this tax will be discontinued in future. — 185

Medical 7 The Hospital is mainly supported by the Palamcottah Sangerkhana fund which contributes Rs. 1200 and the Local Fund Board of the Tinnevelly Circle which contributes Rs 530, the Municipality being called on for only Rs 476. For this sum 124 in patients and 5781 out patients were treated. the building is in excellent order, a waiting room for females has been added, and the number of beds has been doubled. The Hospital Assistant Sendivelu Pillai serves general satisfaction and the Commissioners and people of all classes lately waited upon me to request that he might not be moved from his post.

Education 8 A Municipal School which was started on a too extensive scale has

been cut down to an elementary level and the masters are now paid by result grants and the fees of the boys.

Normal schools also possess a healthy grant

9 The Scavengering is really well Conservancy done, 10 carts go round the town twice a day and the main drains along the streets are constantly scraped swept and flushed with water from a high level aqueduct bringing into the town. There are 18 latrines of these 14 were constructed of masonry at a considerable cost in 1870. the others are made of leaves. the latter are found to answer well as they are cheaper and better liked by the people and can be moved from place to place as occasion requires.

Lighting

10 The lighting is better and costs less than formerly. there are now 141 street lamps and requests for more are frequent. the cost of each averaged Rs 10.

Sanitation

11 The chief improvements effected were filling up a deep water hole at the back of the Agraharam and carrying a Roadway along it. 287

Widening narrow lanes & gravelling streets.

Constructing 10 bathing shauts and Extending the head of the aqueduct that brings water into the town.

Registration

12 The registration of births and deaths was continued and greater correctness ensured. 715 births and 675 deaths were recorded. 10 persons were fined small sums for failure to report births.

Vaccination

13 Vaccination was tolerably successful a female Vaccinator operated in 68 cases and the ordinary municipal Vaccinator in 346 cases.

14 The main streets were some time since planted with Cocoanut trees and these have taken so successfully in a soil peculiarly well suited for them that many are now in bearing. these

well power and they have as many places meeting across the Mouth and all the Streets give the town a very handsome appearance and add greatly to the comfort of the inhabitants.

15 As the Government are aware the Commissioners of this town are with the exception of their Vice President Mr Arundel all natives they perform their duty remarkably well, and by allotting to each a division and number of the Commissioners has the direct management of the water lighting and public works of his division. Commissioner Kellaghan for Pilkington has the immediate charge of the Office, & Commissioner Ruttan and Miller of the Hospital, & the management of both Office and Hospital is very much to their credit.

16 The population of the town is 20940 and the taxation averages 11 annas 4 pies a head.

17 The following Statements exhibits the Receipts and expenditure

	Receipts		4
	Rates on houses & buildings	2347	
	Tax on carts, trades & professions	2727	
	Tolls	8677	
	Tolls on carriages & animals	1213	
	Registration of carts and vehicles without Springs	630	
	Fees from Slaughter Houses &c	182	
	Magisterial Fines	195	
	State Contribution	19	
	Contributions from Local Funds	2530	
	Other Receipts	1721	
	Total	20736	8
	Expenditure.		
Grant I	New Works	3400	
	Repairs	2610	
	Establishment &c	870	
	Contribution	11	
Grant II	Education	1604	
Grant III	Sanitation & Medical Service	6093	
Grant IV	Miscellaneous	2258	
Grant V	Office Establishment & Contingencies	3320	
	Other purposes	67	
	Total	20222	

18 The receipts for the year were Rs. 22972 or Rs 1512 more than the estimate. the expenditure was Rs 20082 or Rs 418 less than the estimate the difference was met from the balance in hand from the previous year. Balances Rs

19 There still remains an unspent balance of Rs 2890 from the previous year and this amount corresponds with the sum credited to the municipality in the Treasury on the 31st March.

20 The accounts were audited by Kuttanaina Pillai a member of the Tennevelly Municipality who points out numerous errors in detail.

Tolls

21 The tolls realized Rs. 8317 or Rs 683 less than the estimate. this falling off is attributable to the through traffic from North to South being carried clear of the town.

House Tax

22 The houses were registered as before at the rate of 6 per cent on the estimated rentals. the poorer huts being exempted.

Trades Tax

from charge altogether. From this rating there were 210 appeals. The entire amount of Rs 9206 was collected from 3355 houses before the close of the year.

23 The trades tax was abolished in this Municipality by order of Government No 434 dated 1st April 1873

Medical

24 The Hospital is supported by the interest of 81500 Rs vested in Government Securities. this income liable to a deduction of Rs 1200 for the support of the Tennevelly hospital fell short of the expenditure by Rs 208 and the difference was made up from the General funds. For an expenditure of Rs 6151, 314 in patients and 5324 out patients were treated. the buildings in excellent order and a leaf pavilion for in patients of the better classes was added during the year.

Education

25 The Municipality maintains 8 schools at a cost of Rs 495 and paid

a similar sum as result pounts to 6 other schools. the Girls schools were made over to provincial funds agreeably to Government proceedings No 42 dated 16 January 1874

26 The Conservancy has been carefully superviseed and the streets and lanes are well kept. there are 7 latrines where the dry earth system is in force. a new latrine on the Combatore plan was built but the people prefer the open air latrines. Conservancy

27 The town was lighted by contract and the number of lamps was increased to 92 the cost of each averages 12 Rs. The contract was fairly fulfilled but we have had to return to the ordinary oil wick as the lamplighters could not be made to use the kerosine lamps. Lighting

28 The chief improvements effected were the construction of 4 new roads. a dead house attached to the dispensary and a latrine and the erection of 4 tolls & 6 toll houses. the avenues along the main roads are coming on well and the town looks remarkably neat. Sanitation

Registration 29 The registration of births and deaths showed 661 births and 458 deaths. there was no epidemic and the health of the town was good.

Vaccination 30 Vaccination was tolerably successful. 529 persons were operated on. the returns are now confined to the municipal limits.

31 The population of the town is 17495 and the taxation averages 12 annas & 6 pice a head.

32 The following statement exhibits the receipts and expenditure

Expenditure

Receipts

Rates	612
Rates on houses & buildings	3206
Taxes on carts, boats & professions	481
Tolls	5317
Tolls on carriages & animals	1273
Registration of Carts & vehicles without springs	439
Fees from Slaughter houses &c	166
Magisterial Fines	168
State contribution	52
Contributions from Local Funds	460
Other receipts	4860
Total	19426

Expenditure

Grant I	New Works	3160
	Repairs	500
	Establishment &c	536
Grant II	Education	1087
Grant III	Sanitation & Medical Services	8423
Grant IV	Miscellaneous	3337
Grant V	Office Establishment & Contingencies	3039
	Total	20082

Judicature

2 Civil Cases

33 The Receipts amounted to Rs 6295 Rs 21483 or Rs 5733 more than the estimate and the expenditure to Rs 21382 or Rs 5997 more than the estimate. The balance in hand was thus Rs 101 at the close of the year, and this amount corresponds with that credited to the Municipality in the Treasury on March 31st.

34 The accounts were audited by K. Ammasami Ayer Government Vakil and a Commissioner of Palamcottah and he reports the accounts to be kept in much better order than in the previous year.

Tolls

35 The tolls were leased out in contract and realized Rs 8150.

House Tax

36 The house tax levied at the rate 3¾ per cent on the estimated rentals yielded Rs 2848 or rather more than the Estimate though no less than 115 houses were Removed to make way for the

Railway. It is much to be regretted that the houses are not classified as in Tennevelly, and as the Centre of the town has now been occupied by the Railway and the Vice President acknowledges the need of Revised Registration there is a good opportunity for introducing a system of Rating. There were 16 appeals from the house tax but the full amount of Rs 2848 was collected within the year.

37 The trade tax which was levied at the maximum patterns estimated income yielded Rs 2 688 or rather less than the estimate. against this there were 54 appeals. this tax will increase in future. Trades Tax

38 Hospital. a suitable building was presented by Mrs Pereira and additions to it have since been made by the Municipality. the Hospital apprentice in charge Mr O Leary gives much satisfaction. and the crowds that collect for treatment attest the value of the institution. 69 in patients and 8780 out patients were treated during the year. Medical

297

Education 39 There are numerous schools in Tuticorin but for some reason only 3 have applied to receive results grants the School Masters are however now beginning to be alive to the benefits that they have hitherto ignored and several of them are about to submit their Schools for examination.

Conservancy 40 The Conservancy on contract was not so good as the Commissioners wished and they have now taken the matter into their own hands. Tuticorin however is a difficult town to keep clean as the driving dust and the litter occasioned by the hundreds of cotton carts that daily halt in the thoroughfares give the place an untidy appearance and a look of neglect in spite of all the pains taken to

Conservancy and Drainage

41 The lighting of the town is excellent and Lighting
there are 21 street lamps which cost
Rs 307 to light. the cost of exchanging
14 Rs or 6 Rs more than in Jaunuary
and 2 Rs more than in Palamcottah
42 The great work of the year has Sanitation
been the introduction of fresh water
into the town. this cost Rs 9381 and
for that sum the water is carried from
a Reservoir at the back of the town
down to the edge of the Sea for the
first mile or so the water is carried
in a masonry Conduit with dipping
wells at intervals in the town it is
carried in earthen pipes and these
are found to succeed fairly well at
a much less cost than masonry.
43 I doubt the ultimate economy
of these pipes however, as being unglazed
they are porous, and the joints do not
fit very closely. the exact Quantity
of water lost below the ground is not
at present known as the Commissioners
have covered over their pipes and
cannot watch the leakage. the
Government have Recently ordered
that the amount water shall be
charged to the Municipality at the
rate of 1 Rupee per 1000 Cubic
yards it behoves the Commissioners
to economize, and with better arrange-
-ments at the supplying Source and
the dipping wells perhaps half
the water now used will be enough for
the wants of the town.
44 The Sea wall is now completed
and when the Railway works are finished
the sea face will be greatly improved.

Registration 45 506 births and 375 deaths were recorded.

Vaccination 46 1704 persons were operated on.
of these 1012 were successful cases

47 The population in 1901 and the increase
tion averaged 1 Per cent per annum or less.

48 The following Statement exhibits
the Receipts and expenditure.

Receipts	Rs
Rates on houses & buildings	2545
Tax on arts, trades & professions	2169
Tolls	5150
Tolls on carriages & animals	561
Registration of carts & vehicles at the Springs	133
Fees from Slaughter houses &c	205
Magisterial Fines	285
State Contribution	113
Contributions from Local Funds	800
Other Receipts	1065
Total	16849.

Expenditure		
Grant I	New Works	9779
	Repairs	511
	Establishment &c	739
Grant II	Education	241
Grant III	Sanitation & Medical Services	6372
Grant IV	Miscellaneous	1782
Grant V	Office Establishment & contingencies	1958
	Total	21382.

I have the honor to be
Your most Obt Servt

R H Puckle

Esq &c &c &c

President

Paid 21 April 73 Rs. 7-10
— " 7 June 73 — " 10-49.
— " 10 Sept 73 — " 7-20.
— " 9 Oct 73 — " 11-13
— " 19 Dec 73 — " 16-11
— " 26 — " — " 20-12
— " 14 Jan 74 — " 6-8
— " 18 Feb 74 — " 12-130.
— " 25 May 74 — " 245-260.

187-37

1874 Hammond & Co
Mun. Com. for 1874
Esq
Secretary
Municipal Commissioners
Secretary's Department
Sir,
I have the honor to
transmit herewith
for the information of
the Government
Statement
of Municipal Taxes
Duties &c
Assessed Property
Rents &c
} August 1874

No 282
Enclosures. Six

Submitting the annual
Audit Report on the
three Municipalities
of the Districts for the
year 1873-74.

305

Policy No.	Name	Age	Amount	Cause of Death	Date of Death
46	Edward Chadwick	34	5000	Consumption	1874
33	Mary Ann Cox	47	1000	Paralysis	1874
757	Thomas Clarke	80	1000	Old age	1874
7042	Samuel Cox	47	1000	Apoplexy	1874
775	Thomas Cox	19	1000	Accident	1874
8633	Edward Cox	17	1000	Accident	1874
46	Edward Chadwick	34	5000	Consumption	1874
33	Mary Ann Cox	47	1000	Paralysis	1874
757	Thomas Clarke	80	1000	Old age	1874
7042	Samuel Cox	47	1000	Apoplexy	1874
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Abstract of the receipts & disbursements of the Local Dispensary Nat Palam that during the year
Vis Patientes Natives 207 } Ashadi 5635
Ext Patientes Natives 32 }

309

Receipts	Amount			Expenditure	Amount		
Balance in hand 1st April 1873	1097	1	-	By Medical Subordinates Salaries	480	-	-
Imprests upto	8500	-	-	By Native Establishment Salaries	87	-	-
Receipts during the year by				Imprests upto	843	11	11
From Government				Surgeon Supplies from Medical Stores	186	3	1
Imprest for	208	2	2	do do purchases	53	2	6
Contributions from Local Funds	460	-	-	Hospital Supplies	48	3	11
Interest of Investments funds	3667	8	1	Contingencies do	8	8	-
Dispensary Donations & Subscriptions				Diet Charges	920	11	2
Fees do do			-	Prisoners Diet Charges	77	11	-
Sale of Medicines &c to persons not entitled to gratuitous aid	218	5	6	Monthly pay & Table Allowances	148	14	7
				Pay of Dispensary	1200	-	-
				Out Door Allowance	756	10	10
				Boarding & Education of Orphans	103	-	-
Total Income	6157	-	8	Cost of Operations in Dead House	349	5	3
Total expenditure	6157	-	8	Repairs	3	14	-
Balance in hand 1st April 1874				Hire of Water Carriage	44	13	8
				For planting trees in the Dispensary Compound	15	7	-
				For sundry Establishment	43	-	-
				Other Charges (this includes Rs 2-10 — Re Cooly hire down to Dead House)	75	11	9
				Total	6157	-	8

S. R. Sastri
Vice President

313 35

35

Financial Department.

311

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commissioner of Tinnevelly, dated 1st August 1874, No. 222.

Order thereon, 18th November 1874, No. 1996

Note. The letter above recorded the President of the Tinnevelly Municipality submits the annual reports for 1873-74 of the three Municipalities of Tinnevelly, Palamcottah, and Tuticorin.

Tinnevelly Municipality 1873-74

Receipts	Estimate Rs	Actuals Rs
Balance brought forward	1,550	2,108
Assessment on Land	20	19
Taxes on houses	2,400	2,347
Tax on arts &c.	3,000	2,722
Tax on Vehicles	700	1,213
Rent of carts	450	630
Tolls	8,300	8,676
Fees	250	182
Fines	200	195
Fees on Schools	170	151
Endowments for	1,200	1,200
Contribution from Local Funds	2,500	2,530
Miscellaneous	180	360
Revenues reserved.	-	9
	Rs. 20,920	22,342.

1913-14

Charges	Estimate £	Actuals £
Grant I.		
New Works		
Communications	1,550	2,135
Sanit. & Miscellaneous		1,263
Repairs		
Communications	3,250	2,470
Sanit. & Miscellaneous		236
Other items	760	670
Grant II.		
Aided Schools	720	733
Salary grants	200	43
Results grants	250	159
Contributions to Union for Inspection	64	70
Grant III.		
Hospitals & Dispensaries	2,400	2,093
Vaccination	120	146
Regn. of births & deaths	180	180
Conservancy	3,560	3,674
Grant IV		
Lighting	2,190	1,573
Other purposes	376	309
Grant V.		
Office	1,800	1,395
Miscellaneous		1,925
Refunds		67
Balance	500	2,121
	£ 20,920	22,342

The

313 36

The receipts of the year, exclusive of the opening balance, amounted to £ 20,234, against an estimate of £ 19,370 - the most important increases being under "Tax on Vehicles" and "Tolls". Under the former the increase is ascribed by the Vice President to the washermen's apes having been brought under taxation for the first time. The first observe that from the Statement given in para 6 of the Vice President's report it would appear that the tax has not been enforced with the same strictness against the owners of dogs. Finally. A combination among the bidders when the contract was put up to auction led to the tolls being managed directly by the

the Commissioners. The amount realized was Rs 376 in excess of the estimate, but if the cost of collection (Rs 1612) be taken into account, the net receipts were really Rs 1236 short of the estimate which were based on the supposition that the collection would be farmed as usual. The net receipts were Rs 836 less than those of the previous year, owing to the operation of the recently introduced system of loop lines by which the through traffic escapes unlevied.

The expenditure, exclusive of the opening balance, amounted to Rs 20,221 against an estimate of Rs 20,420, leaving a saving an unexpended balance of Rs 2121, a portion of which, however, was utilized in paying bills for sanitary works executed within the year. The outlay on new Works & Communications, exceeded the estimate by Rs 535 the greater portion of which, however, was expended on a work which is also valuable from a sanitary point of view — viz:- opening out a new street through the backyards of the most densely populated quarter of the town.

The expenditure on education exceeded the estimate by Rs 371, and amounted to Rs 1605, or rather more than seven per cent of the Municipal opets of the year

year. The reported increase in the popularity and utility of the Dispensary is very satisfactory, but little progress was made with Vaccination. Registration of Births and Deaths appears to have been better carried out than in most towns, probably as a result of the institution of prosecutions for failure to register. It is observed however that the penal clauses were enforced with the greatest possible moderation, the fines inflicted in each case having amounted to two annas only. The conservancy of the town was carried out on the contract system as before. The Govt observe that the

the people are 317 stated to prefer as latrines, "simple enclosures" to masonry buildings. The Sanitary Commissioner will be requested to investigate the matter and report.

The Govt have read with much pleasure the testimony borne by the President to the great interest taken in Municipal work by the Native Commissioners, and the valuable assistance afforded by them.

Per Exp. Palamcottah 1873-74.

Receipts.	Estimate Rs	Actuals Rs
Balance brought forward	1,000	3,548
Repayment by Govt	"	52
Rent on houses &c	3,300	3,206
Rent on arts &c	50	487
Tax on arts &c	1,500	1,272
Tax on Vehicles	475	439
Rents of Carts	9,000	8,317
Tolls	175	164
Fees	400	168
Fines	3,920	3,886
Endowments &c	460	460
Contribution from L.F.	1,180	973
Miscellaneous	Rs 21,460	22,972

1873-74

Charges	Estimate Rs.	Actuals Rs.
Grant I.		
New Works		
Communications	4,150	1,164
Sanp. & Miscellaneous		1,995
Repairs		
Communications	1,150	303
Sanp. & Miscellaneous		197
Other items	505	536
Grant II.		
Salary grants	516	494
Results grants	400	295
Contribution for Sanpan	160	90
Grant III.		
Hospital	4,920	5,116
Vaccination	135	101
Regn of births & deaths	210	192
Conservancy	2,600	2,950
Grant IV.		
Lighting	1,100	1,264
Markets	290	208
Other purposes	1,560	1,870
Grant V.		
Office	2,700	1,396
Miscellaneous		1,645
Balance	960	2,891
	Rs. 21,460	22,972

The

719 59

The receipts of the Palamcottah Municipality, exclusive of the opening balance, amounted to Rs. 19,424 against an estimate of Rs. 20,460 — the falling off being chiefly under Tolls. This the President attributes to the through traffic from Tuticorin to Coutallam being carried clear of the town, but the fact observed that though the receipts were short of the estimate, they were slightly higher than those for the previous year. The arrangements for the collection of the house tax appear to have been very satisfactory, no uncollected balance having remained at the end of the year.

The expenditure amounted to

to Rs 20081 or Rs 619
less than the estimate.
No new works of any
importance seem to have
been carried out during the
year. The expenditure on
education amounted to
Rs 1007 of which Rs 495
were paid as results grants
to aided Pyol schools, and
Rs 90 as a contribution
to the Local Fund Board
for inspection. With the
balance of Rs 19 94 it
is reported that the
Commissioners maintained
five girls' schools, an
Anglo Vernacular School,
and two Mahomedan mixed
schools, but a reference to
Statement II shows that
it is meant that that
amount was paid as
"salary grants" to the
schools

The

schools in question. The
information given regard-
ing the working of the
Dispensary is very meagre.
The President will take
care that a copy of the
Medical Report is forwarded
in future. Two hundred
and twenty nine persons were
vaccinated at a cost of Rs
101 or about 3 annas per
operation. The vital sta-
tistics of the Municipality
are considered to be very sa-
tisfactory, 664 births
and 458 deaths having been
registered during the year.
The Conservancy operations
are said to have been care-
fully supervised, and the
Board observe that here,
as in Tinnevelly, the people
are said to prefer the open
latrines to the more ex-
pensive masonry latrines
in the Coimbatore plans.

The

The Govt learn with
surprise
much ~~astonishment~~ that
the Municipality have
had to return to the ordinary
sibbuck, as the lamp
lighters could not be made
to use the kerosene lamps."
If kerosene is otherwise
preferable the reason as-
-signed for discontinuing it
seems quite inadequate.
~~to be ludicrously~~
~~inadequate. to be further~~
~~effected by the~~
~~difference between the~~
~~lighters in Colombo and~~
~~those in the towns~~
~~which keep sibbuck~~
~~or not.~~

The auditor's report
consists of eighty five par-
-agraphs regarding which
the President remarks that
the auditor points out num-
-erous errors in detail,
while the Vice President
remarks " as I shall only
delay

delay my report still
longer by going into any
explanation of his remarks,
I forbear doing so here,
but engage to profit by
his hints and suggestions
so far as they can be fol-
-lowed in practical experi-
-ence". We fear cannot
consider this a satisfactory
manner of dealing with the
Auditors remarks, and they
desire a brief report from
the President regarding the
extent to which the Vice
President has availed himself
of the hints and suggestions
which he has engaged him-
-self to profit by.

Interim 1875-76

Receipts	Estimate Rs.	Actuals Rs.
Balance brought forward	500	4,635.
Repayment by Govt.	"	113
Rate on houses, &c	2,800	2,848
Rate on land, &c	3,600	2,688
Tax on Art. &c	350	561
Tax on Vehicles	100	133
Rage of carts.	6,600	8,150
Tolls	250	205
Fees	500	285
Fines	150	407
Endowments, &c	650	860
Contributions from L. Funds	250	651
Miscellaneous	"	7
Advances received	Rs 15,750	21,483

1878-79

Charges	Estimate Rs.	Actuals Rs.
Grant I.		
New Works		
Communications	4,650	184
Sanitary & miscellaneous		9,665
Repairs		
Communications	1,500	509
Sanit. & miscellaneous		3
Other items	1,175	789
Grant II.		
Results grants.	500	241
Grant III		
Hospitals	1,750	2,776
Vaccination	240	188
Regr of births & deaths	240	238
Conservancy.	3,060	3,170
Grant IV		
Lighting	900	707
Other purposes	300	1,075
Grant V.		
Office	1,090	638
Miscellaneous		1,320
Balance.	365	100
Rs	15,750	21,483

The receipts of the year (exclusive of the

375 [illegible]

the opening balance) amounted to Rs 16,848, against an estimate of Rs 15,250 – the excess being chiefly attributable to the receipts from tolls having exceeded the estimate by Rs 1550. The absence of an uncollected balance under any head of taxation is very satisfactory and the Govt also learn with pleasure that care is taken to guard against vexatious prosecutions either by Municipal servants or by the Police.

The large opening balance purposely saved from the previous year, permitted a considerable increase in the expenditure in the year under review – the

the great work of the year being the completion, at a cost of Rs 9,38 of a water supply project by which more than half the town is supplied with pure drinking water, brought within easy reach of their doors.

The explanation afforded regarding the short expenditure on education shows that it was due to backwardness in applying for Municipal aid — not to unwillingness on the part of the Municipality to devote a fair portion of their income to that object of the Act.

The working of the Dispensary is favorably reported on by the President.

President. The Vice President remarks that the management of the institution has been separately reported on in the Sanitary report with vaccination and other cognate matters. The Sanitary report referred to does not appear to have been submitted to Govt.

The attendance at the Dispensary is marginally noted. Vaccination appears to have made great progress during the year, the number of operations having been 1704, at a cost of Rs 188 or 1 Anna 9 pies per operation against 837 operations in the previous year with an outlay of Rs 210. Of the

1872.		
In patients	20	
Out patients	2,443	
	2,463.	
1873-74.		
In patients	69	
Out do	8,780	
	8,849.	

the 1704 operations, how
ever, only 1012 are reported
as successful. We fear
presume that some explan-
-ation of this is given
in the Sanitary report
above referred to.

It is observed that
the Commissioners have re-
-solved to abandon the
Contract system in con-
-nection with the con-
-servancy of the town. Ef-
-forts should also be
made to reduce the cost
of lighting which is un-
-inadvertently by the
President in his forward-
-ing letter.

To

The President of the Municipal
Commrs Tinnevelly District
Public Works Department
Revenue Department
Board of Revenue
Accountant General
Sanitary Commissioner
Surgeon General Indn Medl Deptt
Director of Public Instruction
President of the Local Fd Board
Tinnevelly Dt