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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 909 Press ~~Mis.~~

245-250

Dated 28—5— 1874.

69/10

Not to be folded or roughly handled

Read the following papers :—

No. 245. From R. K. PUCKLE, Esq., President of the Municipal Commissions, Tinnevelly, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Tinnevelly, 6th February 1874, No. 29.

I have the honour to forward, herewith, the Budgets of Receipts and Expenditure for 1874-75, for the three Municipal Towns of this District.

2. TINNEVELLY.—Of the Rupees 15,944 proposed to be raised in this town, Rupees 9,900 are from Tolls, taxes on Vehicles and Animals, and the registration of Carts. This is a trifle more than last year's estimate. The tolls are levied at half of the maximum rates allowed.

3. The tax on houses is estimated at Rupees 2,400, the same figure as last year. This tax is levied at $3\frac{1}{8}$ per cent. on the estimated rentals.

4. Rupees 1,200 will be received from the Palamcottah Municipality as a contribution to the Tinnevelly Hospital from Lungerkhana Funds, and Rupees 530 will be received for the same purpose from the Local Fund Board of the Tinnevelly Circle.

5. Fees, Fines, and Miscellaneous receipts are estimated at Rupees 884.

6. The balance in hand is estimated at Rupees 1,030.

7. The proposed taxation averages 9 Annas a-head on a population of 20,949.

8. The proposed expenditure is Rupees 15,864, viz. :—

Rupees	1,200 for Education.
,,	1,950 for Medical Charges.
,,	1,620 for new Buildings, Roads, and Drains.
,,	3,000 for Repairs to do.
,,	4,050 for Conservancy.
,,	1,500 for Lighting.
,,	2,544 for Establishment and Contingencies.
	15,864

9. PALAMCOTTAH.—Of the Rupees 21,500 proposed to be raised in this town, Rupees 10,750 are from Tolls, taxes on Vehicles and Animals, and the registration of Carts. This is a trifle below the estimate for last year, and is attributable to a second line for through traffic having been opened clear of the town. The tolls are levied at half the maximum rates allowed.

10. The tax on houses is estimated at Rupees 3,200, which is also a trifle less than last year. This tax is levied at $3\frac{1}{8}$ per cent. on the estimated rentals.

11. The net receipts from the Lungerkhana Fund are estimated at Rupees 3,700.

12. Rupees 460 will be received from the Local Fund Board of the Tinnevelly Circle as a contribution towards the Hospital.

13. Fees, Fines, and Miscellaneous receipts are estimated at Rupees 1,350.

14. The balance in hand is estimated at Rupees 2,040.

15. The proposed taxation averages 13 Annas a-head on a population of 17,495.

16. The proposed expenditure is Rupees 20,000, viz. :—

Rupees	1,100 for Education.
,,	5,270 for Medical Charges.
,,	2,250 for new Buildings, Roads, and Drains.
,,	1,010 for Repairs to do.
,,	3,310 for Conservancy.
,,	1,520 for Lighting.
,,	5,540 for Establishment and Contingencies.
	20,000

17. TUTICORIN.—Of the Rupees 20,150 proposed to be raised in this town, Rupees 12,550 are from Tolls, taxes on Vehicles and Animals, and the registration of Carts. This is Rupees 5,500 in excess of last year, and the increase is due to the Municipality proposing to raise the Tolls from 2 to 3 Annas per cart.

18. When commenting on last year's Budget, the Government objected in Proceedings, No. 434, dated 1st April 1873, to raise the Tolls at Tuticorin, so I cannot support this proposal, though good reasons for raising the Tolls are put forward by the Vice-President in paragraph 5 of his letter.

19. The present revenue derived from this source is Rupees 8,150, at half of the maximum rates allowed.

20. The tax on houses is estimated at Rupees 6,000, or double that of last year, the Municipality proposing to raise the rate from $3\frac{1}{8}$ to $6\frac{1}{4}$ per cent. on the estimated rentals. This again, I cannot support, as though the revenue so raised would no doubt be advantageously spent, it was only two years ago that the general feeling against the House-tax was so repeatedly expressed* that, on 8th December 1871, I addressed the Government requesting that this tax might be struck off; it is hardly conceivable, therefore, that the very people, who objected so strongly to this tax *in toto*, should two years later desire to double it.—*Vide* paragraphs 2 to 4 of the Vice-President's letter.

* *Vide* G.O., Finl. Dept., No. 867, dated 20th May 1872.

21. The present revenue derived from this source is Rupees 3,000, at $3\frac{1}{8}$ per cent. on the rentals.

22. Rupees 700 will be received for the Hospital from the Local Fund Board of the Tinnevelly Circle, also Rupees 150 towards the up keep of a section of road in municipal limits, to allow through traffic to pass untaxed, and Rupees 150 towards a choultry.

23. Fees, Fines, and Miscellaneous receipts are estimated at Rupees 500.

24. The balance in hand is estimated at Rupees 100.

25. The proposed taxation averages Rupees 1-14-0 a-head on a population of 10,485.

26. The proposed expenditure is Rupees 20,150, viz. :—

Rupees	700 for Education.
,,	2,120 for Medical Charges.
,,	8,500 for new Buildings, Roads, and Drains.
,,	2,232 for Repairs to do.
,,	3,450 for Conservancy.
,,	900 for Lighting.
,,	2,248 for Establishment, Contingencies, &c.
	20,150

Proceedings of the Madras Government, Financial Department,
28th May 1874.

27. Tuticorin has no doubt special expenses in the distribution of water and the formation of roads, but schemes for improvement need not be pushed on so rapidly as to require the outlay of a larger revenue than is raised in Tinnevelly, where the population is double that of Tuticorin.

28. The water supply is already brought up to the back of the town, and needs but Rupees 3,000 to carry it on to the beach; this can no doubt be effected without increased taxation. It is proposed to charge the Municipality 10 Rupees a-day for water supplied from the Strivycuntam Anicut Works; some special arrangements will have to be made to meet this charge, but on this I will report later.

29. The road on the north of the railway is not of pressing importance, and if the rubbish heaps are levelled down and covered over with earth, as they might be at a very moderate cost, the nuisance complained of would cease.

30. Tuticorin has made great progress, and much remains to be done, but this need not be done all at once, and the completion of the water-project seems to me to be quite sufficient for one year.

From J. A. BOYLE, Esq., Vice-President of the Municipal Commission, Tuticorin, to R. K. PUCKLE, Esq., President of the Municipal Commissions, Tinnevelly, dated Tuticorin, 17th January 1874, No. 94.

I beg to submit, for the approval of Government, the Budget of this Municipality for the year 1874-75. I cannot send it, as it went last year, without a word of remark or explanation; for there are several points in it that demand notice.

2. We have first to obey the Order of Government contained in paragraph 5 of the Government Order of the 1st April 1873, and to dispense with the Profession-tax. The Government expressed a hope that this change might be made without the proposal of any material increase in the other forms of taxation. It is difficult to see how such a result can be attained. Given a town of 10,000 inhabitants, a revenue of about Rupees 20,000 is required from it, and the amount, if not raised as before by Tolls, House-tax, and Profession-tax, must be raised by Tolls and House-tax only, after the abolition of the Profession-tax. I shall not venture to say anything as to the advisability of abolishing the Trade-tax, as I suppose the decision of Government is final; and obviously the advantage of ease and simplicity in collection will result from the restriction of our revenue to two sources. We have then to raise a revenue of about Rupees 20,000 and abandoning the Trade-tax; we can only do this by increasing the rates of House-tax and of Tolls.

3. There is no alternative; for the other sources of revenue all collectively only yield about Rupees 2,000 yearly. The House-tax, as at present levied at $3\frac{1}{8}$, yields very nearly 3,000 Rupees; and though there has been an increase in the number of houses, the increase of revenue will be very small as almost all the newly-erected houses are of an inexpensive type.

4. The Commissioners, therefore, propose to double the rate of House-tax, and to draw from this source a revenue of Rupees 6,000. If the Municipality is to live and do good work, it must have money; and the first people to pay are the residents who reap its benefits.

5. The other source of income that remains is the toll collections, which at a rate of 2 Annas per vehicle yielded this year Rupees 8,150. The circumstances of this seaport town are peculiar; there is absolutely no through traffic that enters the town; and the crowds of produce-bearing carts that come in from the rural districts enjoy almost as much as the residents the advantages of good roads, markets, cart-stands, and water supply, which the funds of the Municipality are paid to support. The visitors are, therefore, as liable as the residents to a reasonable share of the charges, nor is there the least danger that an increase of Tolls will repel traffic from this line. The rural districts have no choice of a port of shipment. Tuticorin has the monopoly of the whole coast; and if the money has to be collected from the two sources of House-tax and

Tolls, the Commissioners see no reason to relieve one body of recipients of Municipal Services at the cost of the other. The Commissioners also refrain from recommending a fractional increase in the rate of Tolls from 2 Annas to 2½, because they feel convinced that the collections will exact the full Anna, even if only the half Anna is sanctioned, and that it will be impossible to protect the cartmen from this fraud at the expense of Municipal revenues. They, therefore, recommend simply that the rate of Tolls be raised from 2 to 3 Annas.

6. The only other considerable contribution to our revenue comes from Local Funds, and is this year to amount to Rupees 850. The other items, which altogether only reach Rupees 1,350, are left at nearly the same figures as those for last year.

7. *I come now to the mode in which* the Commissioners propose to spend their revenues; and must ask you to note that Tuticorin in the present must not be judged by its requirements and conditions in the past. The town is spreading and is being changed from a densely-packed rookery between the swamp and the sea, into a well-built town of broad streets and regular blocks of dwelling-houses and warehouses. The change is essential and salutary, but it involves increased expense. Rookeries want no roads, and have no room for gravelled streets. The town is now opened up by the Railway, which has eaten up the ill-built heart of the old town, and has sent the poorer classes to live at a greater distance from the beach. There, too, they must have roads, and the present want of Tuticorin—especially on its northern side—is new roads to connect the new settlements with the old streets.

8. In the present year we have spent on our water-project no less than Rupees 9,333, and the result so far is excellent, as almost the whole town is supplied with excellent water from the Tambrapurni River, instead of the brackish solution that they had to drink before.

9. The value of such a change is simply incalculable in money, as it implies improved conditions of health and life, fertility to the soil, and a considerable change of climate. Of the money so spent only Rupees 4,500 were taken from the revenues of the current year, as we carried over a balance from last year of Rupees 4,705. The conduit has to be carried along a further distance of one-third mile to its point of completion on the beach, and for this purpose we have entered Rupees 3,000 as an absolutely necessary expenditure in the coming year.

10. Another undertaking that should have been carried through long since, and cannot wait, is the removal of the dreadful nuisance caused by the Commissioners themselves, by the unfortunate practice that has prevailed for years, of depositing the rubbish from the scavengers' carts in the swamp. This prutrescent mass of vegetable refuse has become so dreadfully offensive that the nuisance is absolutely intolerable; and the Commissioners cannot venture to render themselves responsible for the disease that may easily be generated by such an accumulation of filth. The space covered by it extends over several acres; and the Commissioners propose to remove the refuse, to fill up the hollow with sand, and then to allot the ground under the sanction of the Revenue authorities, to building plots. The value of the site so created will more than repay the expense of this improvement, but the present charge will probably amount to Rupees 1,500, which sum has been allotted to this purpose in the Budget.

11. The sum of Rupees 4,000 has been allotted for New Roads, and will be chiefly spent on a new road to connect the northern end of the town with the Palamcottah and Kovilpatty roads, from which it is now completely cut off by the Railway. The Railway Company are under the obligation of constructing a roadway across their premises in Metur, and the Commissioners propose to carry out the line of road at the same time. The road must be carried through heavy sand, and will have to be very well built; the cost will, therefore, be not less than Rupees 2,000 per mile.

12. Repairs are put down at the same figure as last year, Rupees 1,500, which has been found to be sufficient.

13. For Education the Commissioners have allotted Rupees 700, and though the grant this year has as yet only amounted to Rupees 240, they think it advisable to make this provision, as they are aware that large Elementary Schools, both for boys and girls, have recently been brought under inspection, and will demand Results Grants next year.

14. Conservancy and Sanitation are nearly the same as last year, the slight increase being occasioned by the extension of the town and construction of new streets.

15. The cost of the Dispensary and Vaccination has risen during this year from 1,730 to 2,300 Rupees at which rate it is budgeted for next year. The cause lies in the increase of the Apothecary's salary from Rupees 70 to Rupees 110; and a slight increase to the pay of servants, besides a largely-increased consumption of medicines, due to the popularity of the Dispensary under its present management.

16. Registration and Lighting remain at last year's figures, so do the Establishment and other charges.

17. In conclusion I need only request that the usefulness of the Commission may now be reduced by any serious reduction in its revenues. That its services are appreciated, and its taxes willingly paid, are proved by the neglect of all compulsory process in collection, and by the smallness of our fines which only amount to Rupees 170 for this year. The slight increase in our revenues that is proposed from about Rupees 18,000, our income of this year, to Rupees 20,200 for the coming year, is rendered necessary by the extension of the town, which also renders it politic.

Nos. 246—249. * * * *

No. 250. ORDER THEREON, 28th May 1874, No. 909.

The subjoined abstract shows the Budget Estimates of the Tinnevelly Municipality for 1874-75 compared with those for 1873-74:—

RECEIPTS.	1873-74.	1874-75.	CHARGES.	1873-74.	1874-75.
	RS.	RS.	Grant I.	RS.	RS.
Balance	1,550	1,000	New Works—		
Assignment by Government ...	20	30	Communications	600	200
Rates on Houses	2,400	2,400	Buildings	3,950	1,420
Tax on Arts	3,000	...	Repairs—		
Tax on Vehicles	700	1,000	Communications	2,500	1,500
Registration of Carts	450	600	Miscellaneous	750	730
Tolls	8,300	8,300	Other items	760	770
Fees	250	200	Grant II.—		
Fines	200	150	Municipal Schools	720	200
School Fees	170	170	Salary Grants	200	...
Dispensary	1,200	1,284	Results Grants	250	1,000
Contribution from Local Funds	2,500	530	Inspection	64	...
Miscellaneous	180	280	Grant III.—		
			Hospitals and Dispensaries	2,400	1,950
			Vaccination	120	250
			Registration of Births and Deaths	180	180
			Conservancy	3,560	4,050
			Grant IV.—		
			Lighting	2,190	1,500
			Other items	376	334
			Grant V.—		
			Supervision	1,800	1,780
			Balance	500	80
Total ...	20,920	15,944	Total ...	20,920	15,944

2. No addition to the other taxes has resulted from the abolition of the Profession-tax. The decrease in the contribution from the Local Fund Board appears to be owing to a sum of Rupees 2,000 paid on account of the construction of a road having been entered in the Budget for the current year. It should, however, have been explained in the covering letter which should also have contained full particulars regarding the reductions in expenditure under Public Works, Hospitals, and Lighting which appear to have been rendered necessary by the decrease in the income from taxes. The allotment under Hospital must be increased by Rupees 180 to admit of the employment of a passed Hospital Apprentice in lieu of the present medical subordinate of a lower grade. It is observed that the allotment for Municipal Schools has been reduced, and that for Results Grants raised from Rupees 250 to Rupees 1,000 in accordance with the determination of the Commissioners referred to in the Annual Report for 1872-73. The reduced allotment for Lighting is not much below the actual expenditure in 1872-73. The Government doubt the sufficiency of the grant for repairs of roads, and request a report on the subject.

3. PALAMCOTTAH.

Receipts.	1873-74.	1874-75.	Charges.	1873-74.	1874-75.
	Rs.	Rs.		Rs.	Rs.
Balance	1,000	2,000	Grant I.		
Assignment by Government	...	40	New Works—		
Rates on Houses	3,300	3,200	Communications	400	925
Tax on Arts	50	...	Buildings	3,750	1,325
Tax on Vehicles	1,500	1,300	Repairs—		
Registration of Carts	475	450	Communications	1,000	150
Tolls	9,000	9,000	Miscellaneous	150	300
Fees	175	150	Other items	505	560
Fines	400	200	Grant II.—		
Dispensary	3,920	3,700	Salary Grants	516	500
Contribution from Local Funds	460	460	Results Grants	484	600
Miscellaneous	1,180	1,000	Inspection	160	...
			Grant III.—		
			Dispensary	4,920	5,270
			Vaccination	135	130
			Registration of Births and Deaths	210	230
			Conservancy	2,620	3,310
			Grant IV.—		
			Lighting	1,100	1,520
			Market	290	350
			Travellers' Bungalows	150	142
			Avenues	1,300	1,700
			Firing a Time Gun	90	148
			Reward for killing Dogs	20	20
			Grant V.—		
			Supervision	2,700	2,820
			Balance	960	1,500
Total	21,460	21,500	Total	21,460	21,500

4. As in the case of Tinnevelly, little information regarding the Palamcottah estimates is given in the covering letter. The Government would especially have desired some explanation of the circumstances under which it is anticipated that the opening of a second line for through traffic will lead to a falling off under "Tax on Vehicles," and "Registration of Carts," without causing any diminution in the receipts from Tolls. The length of this line of road as compared with the direct road through the town and its condition will be reported.

5. The allotments for Public Works, as detailed in Statement II.-A, seem unobjectionable, excepting the manifestly-inadequate sum of Rupees 150 for repair of roads. The increase in the Dispensary charges appears to be chiefly owing to provision being made for dieting a large number of patients, and it is observed that an increase is expected in the rate of hiring as well as in the number of the carts to be employed for conservancy purposes.

6. TUTICORIN.

Receipts.	1873-74.	1874-75.	Charges.	1873-74.	1874-75.
	Rs.	Rs.		Rs.	Rs.
Balance	500	...	Grant I.		
Assignment	...	100	New Works—		
Rates on Houses	2,800	6,000	Communications	1,350	4,000
Tax on Arts	3,600	...	Buildings	3,300	4,500
Tax on Vehicles	350	400	Repairs—		
Registration of Carts	100	150	Communications	1,200	1,500
Tolls	6,600	12,000	Miscellaneous	300	...
Fees	250	100	Other items	1,175	732
Fines	500	100	Grant II.—		
Endowments	150	150	Results Grants	500	700
Contribution from Local Funds	650	850	Grant III.—		
Miscellaneous	250	300	Hospitals and Dispensaries	1,730	2,120
			Vaccination	240	180
			Registration of Births and Deaths	240	240
			Conservancy	3,060	3,450
			Grant IV.—		
			Lighting	900	900
			Watering Streets	300	300
			Travellers' Bungalows	...	130
			Miscellaneous	...	400
			Grant V.—		
			Supervision	1,090	998
			Balance	365	...
Total	15,750	20,150	Total	15,750	20,150

7. The Tuticorin Municipal Commissioners consider that a larger expenditure will be required in 1874-75 than in 1873-74, and, therefore, report that they find a difficulty in the way of attaining the result desired by Government, viz., that the Profession-tax may be dispensed with without the proposal of any material increase in the other forms of taxation. The President on the other hand sees no

difficulty as he does not think that the schemes for improvement need be pushed on so rapidly as the Commissioners desire, and he also deprecates on their own merits the proposals submitted by the Commissioners for the increase of the existing rates of Tolls and House-tax pointing out that an increase to the rate of Tolls has already been disallowed, and that so recently as December 1871 the feeling of the people against the House-tax was so strong that he found it necessary to address Government on the subject. The objections to an increase in the rate of Tolls are as strong now as when G.O., dated 30th May 1872, No. 729, was passed, but the Government even then saw no objection to an increase in the rate of the House-tax, and as the Commissioners themselves have come to think the same, the Government see no reason to withhold their consent. The disallowance of the increased rate of toll will probably cause a decrease in the income of from 5,000 to 6,000 Rupees, and, as the Government consider that the Commissioners have shown good ground for the prosecution of the works proposed by them, they sanction the retention of the Profession-tax, except as regards the sixth, seventh, and eight classes specified in Schedule B.

8. The Governor in Council will also be prepared to receive favourably an application (in accordance with Act XXIV. of 1871) for a loan for the water-project.

9. Subject to the above remarks the Budgets of the three Municipalities are passed.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. J. Wright.

Govt. of 1874 Madras.

FINANCIAL.

To

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

Dated May, 28th.

Recd.

Encl.

G.O., 29th *May* 1874, *No.* 909.

MAY.
Nos. 245—250.

Tinnevelly, Palamcottah, and Tuticorin Municipalities.—The Budget Estimates of these Municipalities for 1874-75, reviewed and passed.

Statement 1. Revenues & Receipts of the Municipal Fund of the town of Tuticorin during the Official year 1874-75

	1874-75 Details of minor heads	1874-75 Total of major heads	Probable receipts for the current year 1873-74
1 Balance brought forward.			
(a) Municipal Fund			4705
(b) Endowments			
2 Assignments and allotments by Government			
(a) Surplus Pound Fund	100		
(b) Ferry Rents			
(c) Fishery Rents.		100 ✓	100
&c &c &c			
	Arrear	Current	
3 Rates Levies &c.			
(a) Rate on Houses &c (Section 40)		6000 ✓	
(b) Taxes on arts &c (Section 57)			
(c) Taxes on vehicles &c (Section 63.)		400 ✓	
(d) Registration of Carts (Section 73)		150 ✓	
(e) Tolls (Section 77)		12000 ✓	
(f) Fees Sections 106, 123, 125, 130, 131 136. Bye Laws & Schedule A.		100 ✓	
(g) Magisterial Fines (Section 17)		100 ✓	18750 — 15000
4 Taxes Schools and Training Institutions			
Carried over		18850	18850 — 19805

	1874-75 Detail of Junior heads	1874-75 Total of major heads	Probable receipts for the Current year 1873-74
Brought forward	18850	18850	19806
5 Endowments and Sundry Contributions and Donations			
(a) Hospitals			
(b) Chowltries	150		
(c) Educational			
(d) Miscellaneous		150	
6 Contributions from Local Funds.			
(a) For Public Works.			
Communications	150		
School buildings			
₹ ₹ ₹			
(b) Educational			
For training schools			
₹ ₹ ₹			
(c) Miscellaneous			
Hospitals	700		
₹ ₹ ₹		850	6
7 Miscellaneous.			
(a) Rents of Municipal markets			
(b) Rents & fees in Municipal Slaughter houses			
(c) Sale of Sweepings (Section 98)			
(d) Private Scavenging			
(e) Sale of materials and tools and plants			
(f) Avenues.	50		
(g) Fees from Public Bungalow	250	300	3
Carried over	20150	20150	208

	1874-75 Detail of Junior heads	1874-75 Total of major heads	Probable receipts for the Current year 1873-74
Brought forward	20150	20150	20805
8 Advances Recovered			
(a)			
(b)			
(c)			
Total	20150	20150	20805

Note to Statement 1

1 House and land rates are levied at 6¼ per cent
2. Taxes on vehicles are levied at the Schedule rates
3 Carts are registered at Rupee one per half year
4. Tolls are levied at 3 annas per cart
5 Licence fees are at the rates sanctioned in Bye Laws.

Statement IA Endowments entrusted to the Municipal Commissioners under Sections 15 and 16 for the official year 1874-75

Name of Institution	Amount of Endowment Capital	Balance	Interest for the Year	Miscellaneous Receipts from Capital for the Year	Contributions and donations of all Kinds	Sale of Bodies or Sundry Receipts	Total (Columns 6-7)	Expenditure charged (Statement No III)	Works for Public Works (Statement No II A)	Total Charges	Balance	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13.
1 Hospitals & Dispensaries	-	-	-	-	700	200	900	2120	-	2120	-	
2. Choultries	-	-	-	-	-	-	-	-	-	-	-	
3 Educational	-	-	-	-	-	-	-	-	-	-	-	
4 Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	

Statement II Expenditure from the Municipal Fund of the Town of Tuticorin for the Official year 1874-75

	Detail of Minor head	1874-75 Total Major head	Probable Expenditure for the current year 1875-76
Grant I Public Works			
1. New Works			
(a) Communications	4000		
(b) Educational			
(c) Sanitary and Miscellaneous	4500	8500	9800
2. Repairs			
(a) Communications	1500		
(b) Educational			
(c) Sanitary & Miscellaneous		1500	1500
3. Establishment		732	732	730
4. Tools and Plant and Contingencies			
5 Contributions to Local Funds			
(a) For			
(b) &c &c			
Total Grant I		10732	10732	12030
Grant II Education			
1 Training Schools			
(a) Establishment			
(b) Contingencies			
2 Municipal Schools			
(a) Establishment			
(b) Contingencies			
3 Salary Grants			
4 Result Grants		700	700	240
5 Contributions to Local Funds for Education and Inspection			
6 Miscellaneous			
Total Grant II		700	700	240

Statement II A. Detail of allotment for expenditure on Public Works estimated to cost Rupees 100 or upwards.

Project	Amount of Estimate	Past expenditure	Expenditure in 187X	Remarks
a Communications				
Roads in the northern end of the town to connect it with the Palamcottah and Kovilpatti Roads.	4000			
Petty works and Reserve				
Total	4000			
b Educational				
Petty works and Reserve				
Total				
c Sanitary and Miscellaneous				
Water Project	3000			
Sillimpatti Swamp and bunding tanks	1500			
Petty works & Reserve				
Total	4500			
Grand Total	8500			

Statement II A Detail of allotment for expenditure on Public Works &c (Continued)

Part II Repairs

No.	Project	Grant	Remarks
a	Communications		
	Beach Road		
	Great Cotton Road, and South and North Cotton Roads and other main streets in the town	1800	
	Petty Repairs & Reserve		
	Total	1500	
b	Educational		
	Petty Repairs and Reserve		
	Total		
c	Sanitary and Miscellaneous		
	Petty Repairs and Reserve		
	Total		
	Grand Total	10,000	

Statement II B Detail of Municipal Establishment

	No	Salary per Mensem	Salary per annum	Total Major
Grant I Public Works				
Overseers				
Kraistries	1	15	180	
Road coolies	10	4 6	532	
&c				
Total	61		732	732
Grant II Education				
1 Training Schools				
Masters				
Clerks				
Servants				
Total				
2 Municipal Schools				
Masters				
Clerks				
Servants				
Total				
Grant III Sanitation and Medical Services				
1 Hospital & Dispensaries				
Medical Subordinates	1	110	1320	
Clerks	1	12	144	
Compounder	1	8	96	
Peon	1	4	48	
Sweeper				
Total	134		1608	1608
2. Vaccination				
Vaccinator	1	15	180	
Peon				
Total	15		180	180

	No	Salary per mensem	Salary per annum	Total Major heads.
Grant III Sanitary &c (continued)				
3. Registration				
Registrar	1	20	240	
Peons				
Total		20	240	240
4. Conservancy				
Nuisance Inspector	1	30	360	
Peons	2	14	168	
Scavengers (Contract)				
Lolties.				
Total		44	528	528
Grant IV Miscellaneous Municipal Purposes				
1 Lighting (Contract)				
Masalgees				
Total				
2 Markets				
Superintendents				
Servants.				
&c &c				
Total				
Grant V Supervision & Management				
1 Office				
Head Clerk	1	35	420	
Clerk.				
Peons	2	14	168	
Tax Collections				
&c &c				
Total	49		588	588

Statement III

Municipality of Tuticorin

Abstract of Deposits account for the year 1874-75.

	Rs As		Rs As
Balance Brought forward		Credited to Muni-	
Deposits by appellants		cipal Funds	
Do by Renters		Returned to Appellants	
Do by Contractors		Do to Renters	
Do as security by		Do to Contractors	
Municipal Servants.		Do to Municipal	
Deposites for the execution		servants.	
of work for which pri-		Work done	
vate parties are liable		Returned to parties	
Deposits under sections		Paid to Claimants.	
55, 76, 79, 122, 143, 149 or		Balance	
Byelaws			
Total		Total.	

Statement IV. Municipality of Tuticorin.

Demand, Collection, and Balance statement for the year 1874-75.

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Current

	1 Demand Assessed	2 Collected	3 Remitted on appeal or otherwise	4 Written off as irrecoverable	Total Columns 2, 3, 4	Balance
	Rs As P	Rs As P	Rs As P	Rs As P	Rs As P	Rs As P
Rate on Houses &c						
Tax on arts &c						
Tolls Tolls						
Total.						

Statement IV (Continued)

Arrears

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

Signed J. A. Boyle
Vice President

True Copy

R K Pierce
President

Statement I. Estimate of Receipts & the Balance of the Municipality for 1874-75

	1874-75 Detail of minor heads	1874-75 Total of major heads	Probable Receipts in 1873-74
	R A P	R A P	R A P
1. Opening Balance			
(a) Municipal Fund	2000 " "	2000 " "	1947 " "
(b) Endowments	" " "	" " "	1600 " "
2. Assignments & allotments by Government	40 " "	40 " "	" " "
	Arrears / Current		
	R A P R A P		
3. Rates & Taxes &c			
(a) Rates on Houses Section (40)	" " 3200 "	3200 "	3200 " "
(b) Taxes on Vehicles &c Section (43)	" " 1300 "	1300 "	1275 " "
(c) Registration of carts (73)	" " 450 "	450	450 " "
(d) Tolls (77 & 81)	" " 9000 "	9000 "	8300 " "
(e) Fees 106. 123 &c and Schedule A	" " 150 "	150 "	140 " "
(f) Magisterial Fines (87)	" " 200 "	200 "	200 " "
		14300 "	14300 " "
4. Fees in Schools and Training Institutions			
5. Endowments and Sundry Contributions & Donations			
(a) Hospitals			
Interest on the invested Fund	3670 " "		
Sale of Medicines	" " "		
Sundries	30 " "		
(b) Shoultries	" " "		
(c) Educational	" " "		
(d) Miscellaneous	" " "	3700 " "	3775 " "
6. Contribution from Local Fund			
(a) For Public Works			
Carried over		20040 " "	20887 " "

1874 - 75 Rondale

	Detail of Minor heads	Total of Major heads	Receipts in 1873-74
		R AP R AP	R AP
	Brought forward	" " " 20040 " "	20887 " "
(b)	Educational		
(c)	Hospitals	460 " " 460 " "	460 " "
7	Miscellaneous		
(a)	Fees from Travellers Bungalow	140 " "	
(b)	Rent of Market	600 " "	
(c)	Rents and fees in Municipal Slaughter Houses	40 " "	
(d)	Sale of materials, tools and Plants	120 " "	
(e)	Avenues, Coppices & Trees	100 " " 1000 " "	900 " "
8.	Advances recovered	" " " " " " " "	
	Grand Total	" " " 21500 " " 22247 " "	

Note to Statement I

I House Rates leviable at 6 Percent

II. Taxes on Vehicles leviable at the maximum rates under Schedule C

III Carts & Bullocks registered at half the maximum rate

IV Tolls leviable at half the maximum rates

V Licence Fees leviable at the rates Sanctioned in G.O. No 330 dated 18th March 1868.

(Signed) S R Locke
Vice President

Statement I A. Establishments entertained by the Municipal Commissioners of Palamcottah under Section 15 & 16 for the Official year 1874-75

Nature of Establishments	Amount of Establishment	Salaries	Total Salaries	Remarks
		R AP	R AP	
Establishments	1 Secretary & Head Clerk	30	360	
	1 Assistant Secretary & Cashier	25	300	
	1 Accountant	20	240	
	1 Overseer	15	180	
	1 Sanitary Inspector	15	180	
	1 Conservancy Jamadar	8	96	
	1 Peon	6	72	
	1 Peon	6	72	
	1 Peon	6	72

Statement II Estimate of expenditure from the Municipal Fund of the town of Palamcottah during the year 1874-75

	1874—75 Detail of Minor heads	Probable Total of Major heads	Total expenditure in 1873—74
	R A P	R A P	R A P
Grant I Public Works			
1. New Works			
(a) Communications	925		
(b) Educational	.. .. ..		
(c) Sanitary & Miscellaneous	1825	2250	2000 .. ..
2 Repairs			
(a) Communications	150		
(b) Educational	.. .. ..		
(c) Sanitary & Miscellaneous	300	450	500 .. ..
3 Establishment	540	540	500 .. ..
4 Tools, Plants & Contingencies	20	20	15 .. ..
5 Contribution to Local Fund	.. .. ..	.. .. ..	.. .. ..
Total Grant I	.. .. ..	3260	3015 .. ..
Grant II Education			
1 Salary Grant	500		
2. Result Grant	600		
3. Contribution to Local Fund for Educational Inspectorate	.. .. ..		
Total Grant II	.. .. ..	1100	1050 .. ..
Grant III Sanitation & Medical Services			
1. Hospitals & Dispensaries			
(a) Establishment	1272		
(b) Pay & out Pensioners	960		
(c) Medicines & Supplies	480		
(d) Diet of Patients	1200		
(e) Boarding & Clothing of Orphans	108		
(f) Contingencies	50		
(g) Contribution to Tinnevelly Branch Dispensary	1200	5270	6640 .. ..
Carried over		5270	6640 .. ..

	1874-75 Detail of Minor heads	Total of Major heads	Probable expenditure in 1873-74
	R A P	R A P	R A P
Brought forward	.. .. ..	52[illegible]	6640 .. ..
2 Vaccination			
(a) Establishment	120		
(b) Contingencies	10	130	110 .. ..
3 Registration of Births & Deaths			
(a) Establishment	216		
(b) Contingencies	14	230	200 .. ..
4 Conservancy			
(a) Establishment	1686		
(b) Hire of 9 pair of Bullocks at 10½ Rs each per mensem	1134		
(c) Construction & Repair of Conservancy carts	428		
(d) Cleansing of Tanks Wells &c	50		
(e) Contingencies	12	3310	3100 .. ..
Total Grant III	.. .. ..	8740	10050 .. ..
Grant IV Miscellaneous municipal purposes			
1 Lighting			
(a) Contract sum for lighting 120 lamps	1500		
(b) Repair of Lanterns	20	1520	1200 .. ..
2 Markets			
(a) Establishments	252		
(b) Cost of Tickets	80		
(c) Contingencies	18	350	290 .. ..
3 Planting Avenues			
(a) Establishment	1482		
(b) Construction & repair of garden fences	200		
(c) Purchase and repair of garden implements	18	1700	1500 .. ..
4 Travellers Bungalows			
(a) Establishment	132		
(b) Contingencies	10	142	120 .. ..
Carried over	.. .. ..	3712	3110 .. ..

	1874-75 Detail of Minor heads	Total of Major heads	Probable expenditure in 1873-74
	R A P	R A P	R A P
Brought forward	.. .. ..	3712	3110 .. ..
5 Firing a time gun			
(a) Establishment	84		
(b) Contingencies	64	148	160 .. ..
6. Reward for killing dogs	20	20	10 .. ..
Total Grant IV	.. .. ..	3880	3280 .. ..
Grant V Supervision & Management			
1 Office			
(a) Establishment	1164		
(b) Contingencies including Printing charges	108		
(c) Office rent	168	1440	1400 .. ..
2. Collection of Tolls			
(a) Establishment	1086		
(b) Contingencies including the cost of Tickets	194	1280	1280 .. ..
3. Miscellaneous			
(a) Auditor's fee	100	100	100 .. ..
Total Grant V	.. .. ..	2820	2780 .. ..
Total expenditure	.. .. ..	20000	20175 .. ..
Balances			
(a) Municipal Fund	.. .. ..	1510	
(b) Endowments	.. .. ..	.. .. ..	
Grand Total	.. .. ..	21510	

(Signed) H R Locke
Vice President

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

Part I New Works

No	Project	Amount Paid in 1873-74	Probable Expenditure & expenditure in estimate 1874-75	Remarks
		R A P	R A P	
(a)	Communications			
1	Construction of 3 Roads & Tunnels in Pudupettah	300 " "	" " " 300 " "	
2	Do of 1 Road from the Jail Hospital to the east Street of Sivan Koil	275 " "	" " " 275 " "	
3	Do of 1 Road for the Vegetable Bazar Street with 2 Tunnels	100 " "	" " " 100 " "	
4	Do of 1 Tunnel Edakudi Pelli=amakali ammman Koil Koil Street	50 " "	" " " 50 " "	
5	Do of 1 Tunnel near Pellamman Koil Street			
6	Do of 1 Road from the Cattar Bridge to Gate No 8	150 " "	" " " 150 " "	
	Total	925 " "	" " " 925 " "	
(b)	Educational	" " "	" " " " " "	
(c)	Sanitary & Miscellaneous			
1	Construction of 50 Dust Boxes	250 " "	" " " 250 " "	
2	Do of 2 Bathing Ghauts in Pudupettah	300 " "	" " " 300 " "	
3	Do of 1 Bathing Ghaut in Padakupettah	100 " "	" " " 100 " "	
4	Do of 1 Bathing Ghaut in Murugankurichi	75 " "	" " " 75 " "	
5	Construction of 1 Bathing Ghaut and revetment near the Bridge on the road leading to Rajakudi Erupu	100 " "	" " " 100 " "	
	Carried over	825 " "		825 " "

Continued

No.	Project	Amount of Estimate	Part Expenditure in 1873-74	Expenditure in 1874-75	Remarks
		R A P	R A P	R A P	
	Brought forward	825 " "	" " "	825 " "	
6	Construction of a drain for conveying water along the line Bazaar Street from near the Christian Church to Broadanbulam	300 " "	" " "	300 " "	
7	Do of a Parapet wall protecting the drain near the Baker's Shop in Lungerkhana Road	50 " "	" " "	50 " "	
8	Construction of a House for the Travellers Bungalow Society and a Stable there	150 " "	" " "	150 " "	
	Total	1325 " "	" " "	1325 " "	

Part II Repairs

No.	Project	Amount	Remarks
		R A P	
(a)	Communications		
1	Maintenance of existing Roads and Streets	150 " "	
	Total	150 " "	
(b)	Educational		
(c)	Sanitary and Miscellaneous		
1	Repairs of Wells & Drains	100 " "	
2	Repairs of Lungerkhana Building	50 " "	Charge to be Lungerkhana Road
3	Repairs of Markets & Slaughter House Building	50 " "	
4	Petty Works & Repairs	100 " "	
	Total	300 " "	
	Grand Total	450 " "	

(Signed) F. R. Locke
Vice President

Statement II B. Detail of Municipal Establishment

	No	Salary per mensem Rs A P	Salary per annum Rs A P	Total of Major heads Rs A P
Grand I Public Works				
Mistry	1	12 - -	144 - -	
Milemen at 5 Rs each	5	25 - -	300 - -	
Mile boys at 4 Rs each	4	8 - -	96 - -	540 - -
Grand II Education				
Grand III Sanitation and Medical Services				
1 Dispensary				
Hospital Assistant	1	40 - -	480 - -	
Do Peon	1	7 - -	84 - -	
Servants	11	52 - -	624 - -	
Clerk in the Office	1	7 - -	84 - -	1272 - -
2 Vaccination				
Vaccinator	1	10 - -	120 - -	120 - -
3. Registration				
Registrars at 6 Rs each	2	18 - -	216 - -	216 - -
4 Conservancy				
Inspectors at 2 2½ 1 7½ & 6 Rs	3	46 - -	552 - -	
Peons at 6 Rs each	2	12 - -	144 - -	
Sweepers at 8 at 5, 3 at 4½, 1 at 2 ½ at 1 Rupee	8	31 8 -	378 - -	
Tobies 8 at 6 and 1 at 3 Rs	9	51 - -	612 - -	1686

Statement III Municipality of Palamcottah

Abstract of Deposit accounts for the year 1874-75

	R	a	p
Balance brought forward	270	..	..
Deposits by Appellants	100	..	..
Do by Renters	..	..	..
Do by Contractors	70	..	..
Do as Security by Municipal Servants	..	..	..
Deposits for the execution of works for which private parties are liable	..	..	..
Deposits under Sections 55, 76, 122, 144 & 149 of Bye laws	..	..	..
Total	740	..	..

	R	a	p
Credited to Municipal Fund	100	..	..
Returned to Appellants	300	..	..
Do to Renters	..	..	..
Do to Contractors	70	..	..
Do to Municipal Servants	..	..	..
Work done	..	..	..
Returned to parties	..	..	..
Paid to Claimants	..	..	..
Balance	270	..	..
	740	..	..

(Signed) J R Locke
Vice President

Statement No IV Municipality of Pelaneestlab

Demand, Collection & Balance Statement for the year 1874-75.

Current

	1 Demand assessed	2 Collected	3 Remitted on appeal &c	4 Written off as irrecoverable	5 Total Columns 3 & 4	6 Balance	Remarks
	R A P	R A P	R A P	R A P	R A P	R A P	
Rates on Houses &c	3300 " "	3200 " "	100 " "	" " "	3300 " "	" " "	
Tolls	9000 " "	9000 " "	" " "	" " "	9000 " "	" " "	
Total	12300 " "	12200 " "	100 " "	" " "	12300 " "	" " "	

Arrears

	1 Balance of old demand	2 Arrears of previous year	3 Total demand	4 Collected	5 Remitted	6 Written off &c	7 Total Columns 4, 5 & 6	8 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
Rates on houses &c								
Tolls								
Total								

(Signed) S R Locke
Vice President

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Abstract of Estimates Receipts and Charges of the Palamcottah Municipality for 1874-75

	Actuals of 1872-73.	Current year Budget	Current year Eight months actuals	Current year Regular	Next Year
	R A P	R A P	R A P	R A P	R A P
1. Opening Balance	4945 6 10	1000 - -	3547 1 2	- - -	2000 - -
2 Assignments and allotments by Government	" " "	" " "	14 " "	" " "	40 " "
3 Rates and Taxes - -	14902 5 5	14900 " "	10879 11 2	4020 4 10	14300 " "
4 Fees in Schools and Training Institutions	" " "	" " "	" " "	" " "	" " "
5 Endowments and Sundry Contributions and Donations	7006 8 9	3920 " "	1923 " 6	1996 15 6	3700 " "
6. Contributions from Local Funds - -	460 " "	460 " "	460 " "	" " "	460 " "
7 Miscellaneous -	861 12 8	1180 " "	569 15 6	620 " 6	1000 " "
8 Advances recovered -	" " "	" " "	" " "	" " "	" " "
Total Receipts	28230 11 10	20460 " "	13836 11 2	6687 4 10	19500 " "
Grand Total	28176 1 8	21460 " "	17384 8 4	6687 4 10	21500 " "
Expenditure					
Grant I Public Works -	9773 10 1	5805 " "	1950 1 1	2854 14 11	8260 " "
Grant II Education -	1083 11 8	1160 " "	591 2 8	568 12 4	1110 " "
Grant III Sanitation & Medical Service	8501 12 11	7885 " "	6447 14 11	1487 1 1	8940 " "
Grant IV Miscellaneous Municipal purposes	2856 14 6	2950 " "	2191 14 6	758 1 6	3880 " "
Grant V Supervision & management	2408 2 7	2700 " "	2076 2 7	623 12 5	2820 " "
Debits paid - -	4 " "	" " "	" " "	" " "	" " "
Total expenditure	24628 14 6	20500 " "	13257 4 9	7242 11 8	20000 " "
Closing Balance	2547 1 2	960 " "	4127 3 7	" " "	1500 " "
Grand Total	28176 1 8	21460 " "	17384 8 4	7242 11 8	21500 " "

(Signed) S&R Locke
Vice President

'True Copy'

R K Ruthnaswamy
President

Comptr AV

Budget Estimates.

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Tinnevelly during the Official year 1874-75.

	Detail of minor heads	Totals of major heads	1874-75 Estimates	Receipts of 1873-74
1. Balance brought forward				
(a) Municipal Fund		1000		1550
(b) Endowments			1,000	
2. Assignments & allotments by Government				
(a) Surplus Pound Fund		10		
(b) Ferry Rents				
(c) Fishery Rents		20	30	20
			Arrear Current	
3. Rates & Taxes &c:—				
(a) Rate on Houses & Section 40		2400	2400	2400
(b) Taxes on Arts &c (Section 57)				3000
(c) Taxes on vehicles &c (Section 63)		1600	1000	700
(d) Registration of carts (Section 73)		600	600	450
(e) Tolls (Section 77)		8300	8300	8300
(f) Fees (Sections 106 123, 125, 130, 131, 136 bye-laws and Schedule A)		200	200	250
(g) Magisterial Fines (Section 17)		150	150	200
			12650	
4. Fees in Schools & Training Institutions		170	170	170
5. Endowments & Sundry Contributions and Donations				
(a) Hospitals		1200		1200
(b) Choultries				
(c) Educational				
(d) Miscellaneous				
Water Pundal		84	1284	
Carried over		15134	15134	18240

	1874-75 Detail Totals of minor heads	Estimates	Receipts of 1873-74
Brought forward	15134 - -	15134 - -	18240 - -
6. Contributions from Local Funds			
(a) For Public Works.			
Communications			2000 - -
School buildings			
(b) Educational			
For Training Schools			
(C) Miscellaneous			
Hospitals	530 ✓	530 ✓	500 - -
7. Miscellaneous			
(a) Rents of Municipal Markets	170 - -		100 - -
(b) Rents & Fees in Municipal Slaughter-houses.	10 - -		10 - -
(c) Sale of Sweepings (Section 98)			
(d) Private scavenging			
(e) Sale of materials, & cost of plant.	50 - -		50 - -
(f) Avenues			
(g) Demand Notice Fees	50 - -	280 ✓	20 - -
8. Advances recovered.			
Total		15944 - -	20920 - -

Note to Statement I

1. House rates are levied at 3/8 per Cent.
2. Taxes on vehicles are levied at the maximum schedule rates.
3. Carts are registered at half the maximum rates.
4. Tolls are levied at half the maximum schedule rates.
5. Licenses fees are at the rates sanctioned in G.O.# 330 dated 13th March 1868.

Tinnevelly Municipal Office 20th December 1873

/Signed/ A. T. Arundel
Vice President

Statement I. A. Endowments entrusted to the Municipal Commissioners under Sections 15 & 16, for the Official year 1874-75.

No.	Name of Endowment	Amount of Assessment	Remarks.
1	2	3	4
1. Mosque Calayilpalayam	5,500	1200 - -	
2. Choultries			
3. Educational			
4. Miscellaneous			
Water fund			84
Total.	5,500	1210 - -	6 1/4

Tinnevelly Municipal Office 20th December 1873

/Signed/ A. T. Arundel
Vice President.

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Budget Estimates

Statement II. Expenditure from the Municipal Fund of the Town of Timmevelly for the Official year 1874-75.

Detail of Totals (Major heads)	1874-75 Estimate for 1874-75		Totals for minor (major heads)		Estimate expenditure for 1874-75	
	Rs	A/p	Rs	A/p	Rs	A/p
Grant I. Public Works						
1. New Works						
(a) Communications	200	--			600	--
(b) Educational						
(c) Sanitary & Miscellaneous	1420	--	1620	--	3950	--
2. Repairs						
(a) Communications	1500	--			2500	--
(b) Educational						
(c) Sanitary & Miscellaneous	730	--	2230	--	750	--
3 Establishment	720	--	720	--	660	--
4. Tools and Plant & Contingencies	50	--	50	--	100	--
5. Contributions to Local Funds						
Total Grant I			4620	--	8360	--
Grant II. Education						
1. Training Schools						
(a) Establishment						
(b) Contingencies						
2. Municipal Schools						
(a) Establishment					636	--
(b) Contingencies	200	--	200	--	84	--
3. Salary Grants					200	--
4. Results Grants	1000	--	1000	--	250	--
5. Contributions to Local Funds for Educational Inspectorate					64	--
6. Miscellaneous						
Total Grant II			1200	--	1234	--

	1874-75 Detail (minor heads)	1874-75 Totals (major heads)	Estimated Expenditure for 1873-74
Grant III (Sanitation & Medical services)			
1. Hospitals & Dispensaries			
(a) Establishment	1128 - -		1128 - -
(b) Medicines & Supplies	322 - -		170 - -
(c) Diet of patients	400 - -		500 - -
(d) Sundries & Contingencies	100 - -	1950 - -	102 - -
(e) Lock Hospital			500 - -
2. Vaccination			
(a) Establishment	240 - -		120 - -
(b) Contingencies	10 - -	250 - -	- - -
3. Registration of Births & Deaths.			
(a) Establishment	180 - -		180 - -
(b) Contingencies		180 - -	
4. Conservancy			
(a) Establishment	468 - -		1680 - -
(b) Sanitary Service (Cost of Conservancy Carts &c.)	2532 - -		1600 - -
(c) Cleansing of Tanks, Wells and Drains.	1000 - -		200 - -
(d) Contingencies	50 - -	4050 - -	80 - -
Total Grant III		6430 - -	6260 - -
Grant IV (Miscellaneous Municipal purposes)			
1 Lighting			
(a) Establishment			84 - -
(b) Contingencies	1500 - -		1906 - -
(c) Lanterns	- - -	1500 - -	200 - -
Carried over	1500 - -	1500 - -	2190 - -

	1874-75 Detail (minor heads)	1874-75 Totals (major heads)	Estimated Expenditure for 1873-74
Brought forward	1500 - -	1500 - -	2190 - -
2. Markets			
(a) Establishment			
(b) Contingencies			
3. Chouttries			
(a) Establishment			
(b) Contingencies			
Water pandal	84 - -	84 - -	
(c) Feeding Travellers	- - -		
4. Watering streets & planting avenues			
(a) Establishment	200 - -		300 - -
(b) Fences	50 - -	250 - -	76 - -
Total Grant IV		1834 - -	2566 - -
Grant V (Supervision & Management)			
1 Office			
(a) Establishment	1326 - -		1450 - -
(b) Contingencies	54 - -	1380 - -	50 - -
2. Miscellaneous			
(a) Auditors fee	100 - -		- - -
(b) Printing & binding Charges	300 - -	400 - -	300 - -
Total Grant V		1780 - -	1800 - -
Advances recoverable / Refunds other than of current taxes			
Grant Total of Expenditure		15864 - -	20420 - -

	1874-75 Detail (Minor heads)	1874-75 Totals (major heads)	Estimated Expenditure for 1873-74
Balances			
(a) Municipal Fund		80 - -	500 -
(b) Endowments			
Total		15944 - -	20920 -

Tinnevelly Municipal Office
20th December 1873

(Signed) A. F. Arundel
Vice President

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

Part I New Works.

No	Project	Amount of Estimate	Cash Expenditure in 1874-75	Remarks
(a) Communications				
	Petty Works & reserve		200 - -	
	Total		200 - -	
(b) Educational				
	Petty Works & reserve			
	Total			
(c) Sanitary & Miscellaneous				
1.	Improvements in Naina-Kulam Channel		500 - -	
2.	Do in Karuvelamkurttam		500 - -	
3.	Taking levels towards the system of drainage		400 - -	
	Petty Works & reserve		20 - -	
	Total		1420 - -	
	Grand Total		1620 - -	

Part II Repairs

N°	Project	Amount
(a)	Communications	
	1. Gravelling & improving the streets	1500 - -
	Petty repairs & reserve	- - -
	Total	1500 - -
(b)	Educational	
	Petty repairs & reserve	- - -
	Total	- - -
(c)	Sanitary & Miscellaneous	
	1. Cleansing and improving the river-fed channels	480 - -
	2. Repairing the side walls of Sammandamirtiv Teppakulam	250 - -
	Petty repairs & reserve	- - -
	Total	730 - -
	Grand Total	2230 - -

Tinnevelly
Municipal Office
20th December 1873

[Signed] A. J. Arundel
Vice President

Statement II B. Detail of Municipal Establishment

	N°	Salary per annum	Salaries (Major heads)	Totals
Grant I Public Works				
Overseers				
Inspectors [rateable pay]	4	35	420	
Maistries				
Road Coolies	5	25	300	
Total				720 - -
Grant II Education				
Total				
Grant III Sanitation & Medical services				
1. Hospitals & Dispensaries				
Medical Subordinate	1	60	720	
Clerks				
Peon	1	7	84	
Servants	4	27	324	
Total				1128 - -
2. Vaccination				
Vaccinators	2	20	240	
Peons				
Total				240 - -
3. Registration				
Registrar	1	15	180	
Peon				
Total				180 - -
4. Conservancy				
Nuisance Inspectors [rateable pay]	4	35	420	
Maistries				
Scavengers				
Lorries				
Kavalgars	1	4	48	
Total				468 - -
Grant IV Miscellaneous Municipal purposes				
Total				
Grant V Supervision & Management				
1 Office				
Manager	1	35	420	
Clerk	1	30	360	
Accountant	1	15	180	
Attender	1	9	108	
Peons	3	19	228	
Masaljee	1	2 8	30	
Total				1326 - -

Tinnevelly
Municipal Office
Copy & 20th December 1873

[Due Copy] A. K. Ruddle
President

[Signed] A. J. Arundel
Vice President

No. 91 Municipal Commissioners Office
Tuticorin 17th January 1874

From

The Vice President
Tuticorin Municipality

To

The President
Municipal Commissioners
Trincomalee

Sir

I beg to submit for the approval of Government the Budget of this Municipality for the year 1874-75.

I cannot send it, as it went last year, without a word of remark or explanation; for there are several points in it that demand notice.

2 We have first to obey the Order of Government contained in para 5 of the Government Order of 1st April 1873, and to dispense with the profession tax. The Government expressed a hope that this change might be made without the proposal of any material increase in the other forms of taxation. It is difficult to see how such a result can be attained.—

1874
Dec: Tuticorin Collector's
the Resident to the
Secretary, to [illegible]
Sat Collector, 1874 & 75

From Vice Pres Tut
To Collector
Copy of Receipts & Charges
Received for Sanitary
& the Servicewell Tuticorin
Estimate for 1874-75
Received from the above
Collector
for Trin 13/2/74

given a town of 10,000 inhabitants, a revenue of about Rs 20,000 is required from it, and the amount, if not raised as before by tolls, house tax and profession tax, must be raised by tolls and house tax only, after the abolition of the profession tax: I shall not venture to say anything as to the advisability of abolishing the trade tax, as I suppose the decision of Government is final; and obviously the advantage of ease and simplicity in collection will result from the restriction of our revenues to two sources. We have then to raise a revenue of about Rs 20,000 and abandoning the trade tax we can only do this by increasing the rates of House tax and of tolls.

3 There is no alternative; for the other sources of revenue all collectively only yield about 2000 yearly. The House tax as at present levied at 3 1/8, yields very nearly 3000 Rupees; and though there has been an increase in the number of houses, the increase of revenue will be very small

as almost all the newly erected houses are of an inexpensive type.

4 The Commissioners therefore propose to double the rate of House tax, and to draw from this source a revenue of Rs 6,000. If the Municipality is to live and do good work, it must have money; and the first people to pay are the residents who reap its benefits.

5 The other source of income that remains is the toll collections, which at a rate of 2 annas per vehicle yield at this year Rs 8150. The Circumstances of this seaport town are peculiar; there is absolutely no through traffic that enters the town; and the Crowds of produce-bearing carts that come in from the rural districts enjoy almost as much as the residents the advantages of good roads, markets, cart-stands and water supply, which the funds of the Municipality are paid to support. The visitors are therefore

as liable as the residents to a reasonable share of the charges. nor is there the least danger that an increase of tolls will repel traffic from this line. The rural districts have no choice of a port of shipment. Calicoonin has the monopoly of the whole coast; and if the money has to be collected from the two sources of House tax and Tolls, the Commissioners see no reason to relieve one body of recipients of Municipal Services at the cost of the other. The Commissioners also refrain from recommending a fractional increase in the rate of Tolls from 2 Annas to 2½, because they feel convinced that the Calicoonins will exact the full annas, even if only the ½ anna is Sanctioned, and that it will be impossible to protect the cartmen from this fraud at the expense of Municipal revenues. They therefore recommend Simply that the rate of tolls be raised from 2 to 3 Annas.

6. The only other considerable Contributions to our revenue comes from Local Funds, and is this year Estimated at Rs 850. The other items, which altogether only reach Rs 1350, are left at nearly the same figures as those for last years.

7. I come now to the ends in which the Commissioners propose to Spend their revenues; and must ask you to note that Calicoonin in the present must not be judged by its requirements and conditions in the past. The town is Spreading and is being changed from a densely packed pookery between the Swamp and the sea, into a well built town of broad Streets and regular blocks of dwelling houses and warehouses. The change is essential and Salutary, but it involves increased expense. Pookeries want no roads, and have no room for granetted streets. The town is now opened up by the Railway, which has eaten up the ill built heart of the old town and has sent the poorer

classes to live at a greater distance from the Beach. There too they must have roads, and the present want of Intercom, especially on its northern side, is new roads to connect the new Settlements with the old ones.

8. In the present year we have spent on our water project no less than Rs 9333, and the result so far is excellent as almost the whole town is supplied with excellent water from the Saw-lerapurra river, instead of the brackish Solutions that they had to drink before.

9 The value of such a change is simply incalculable in money; as it implies improved conditions of health and life, fertility to the soil, and a Considerable change of climate. Of the money so spent only Rs 1500 were taken from the revenues of the current year, as we carried over a balance from last year of Rs 1705. The Conduit has the

carried along a further distance of ⅓ mile to its point of completion on the Beach, and for this purpose we have entered Rs 3000 as an absolutely necessary expenditure in the Coming year.

10 Another undertaking that should have been carried through long since, and cannot wait, is the removal of the dreadful nuisance caused by the Commissioners themselves, by the unfortunate practice, that has prevailed for years, of depositing the rubbish from the Scavengers' carts in the Swamp. This putrescent mass of vegetable refuse has become so dreadfully offensive that the nuisance is absolutely intolerable; and the Commissioners cannot venture to render themselves responsible for the disease that may easily be generated by such an accumulation of filth. The space covered by it extends over several acres; and the Commissioners propose to remove the refuse, to fill up the hollow

with Sand, and then to allot the ground under the Sanction of Revenue Authorities, to building plots. The value of the site so created will more than repay the expense of this improvement, but the present charge will probably amount to Rs 1500, which sum has been allotted to this purpose in the Budget.

11 The sum of Rs 4000 has been allotted for new roads, and will be chiefly spent on a new road to connect the northern end of the town with the Salamoottah and Koolpatty roads, from which it is now completely cut off by the Railway. The Railway Company are under the obligation of constructing a Roadway across their premises in Mellur, and the Commissioners propose to carry out the line of road at the same time. The road must be carried through heavy sand, and will have to be very well built, the cost will therefore be not less than

Rs 2000 per mile.

12 Repairs are put down at the same figure as last year Rs 1500 which has been found to be sufficient.

13 For Education the Commissioners have allotted Rs 700 and though the grant this year has as yet only amounted to Rs 240, they think it advisable to make this provision, as they are aware that large elementary schools both for boys and girls have recently been brought under inspection, and will demand Rewards next year.

14 Conservancy and Sanitation are nearly the same as last year, the slight increase being occasioned by the extension of the town, and construction of new streets.

15 The cost of the Dispensary and Vaccination has risen during this year from 1730 to 2300 at which rate it is budgetted for next year. The cause lies in the increase of the Apothecary's Salary from Rs 70 to Rs 110, and a slight increase to the pay of Servants, besides a

largely increased consumption of medicines, due to the popularity of the Dispensary under its present management.

16. Registration and Lighting remain ab last years figures, so do the Establishment and other charges.

17 In conclusion I need only request that the usefulness of the Commission may now be reduced by any serious reduction in its revenues. That its services are appreciated, and its taxes willingly paid, are proved by the neglect of all compulsory process in collection, and by the smallness of our fines which only amount to Rs 170 for the year. The slight increase in our revenues that is proposed from about Rs 18000 our income of this year to Rs 20,200 for the coming year, is rendered necessary by the extension of the town, which also renders it politic.

I have &c &c

(Signed) J. A Boyle
Vice President.

(True Copy).

R K Puckle
President.

No 246 + + —
No 247 + + +
No 248 + + —
No 249 + + +

No 29 Tinnevelly 6th February 1874

245

From R. K. Puckle Esqre
President Municipal Commissions

To The Honourable W. Hudleston
Chief Secretary to Government
For. St. George

Sir,

I have the honour to forward herewith, the Budgets of Receipts & Expenditure for 1874-75 for the three Municipal towns of this district.

2. Of the Rupees 15,944 proposed to be raised in the town Rupees 9,900 are from tolls taxes on vehicles and Animals & the registration of Carts. This is a trifle more than last years estimate the tolls are levied at half of the maximum rates allowed.

3. The tax on houses is estimated at Rupees 2400, the same figure as last year. this tax is levied at 3⅛ per Cent on the estimated rentals.

4. Rupees 1200 will be received from the Palamcottah Municipality as a Contribution to the Tinnevelly Hospital from Langerkhana Funds, and Rupees 630 will be received for the same purpose from the Local Funds Board of the Tinnevelly Circle

1874
Enclosed I send a Letter from the President of the Municipal Council of Tinnevelly dated 6th Feby 1874 & Budgets

Proceedings of Collector of Tinnevelly
No 29 dated 6th Feby 1874

Rec'd 9th "
Ans'd 11th "

Copy of Letter from the President Municipal Council Tinnevelly dated 6th February 1874 with Budgets

R. Fuit. 3rd Feb 74

5. Fees, fines and Miscellaneous Receipts are estimated at Rupees 884.

6. The balance in hand is estimated at Rupees 1,030

7. The proposed taxation averages 9 Annas a head on a population of 20,949.

8. The proposed Expenditure is Rupees 15,864 viz

Rupees 1,200 for Education.
" 1,950 for Medical Charges
" 1,620 for new buildings, Roads & drains.
" 3,000 for Repairs to do.
" 4,050 for Conservancy.
" 1,500 for Lighting.
" 2,544 for Establishment & Contingencies.
15,864

9. Of the Rupees 21,500 proposed to be raised in this town, Rupees 10,750 are from tolls, taxes on Vehicles and Animals & the Registration of Carts. this is a trifle below the Estimate for last year, and is attributable to a second line for through traffic having been opened clear of the town. the tolls are levied at half the maximum rates allowed.

10. The tax on houses is estimated at Rupees 3,200 which is also a trifle less than last year. This tax is levied at 3⅛ per Cent on the estimated rentals.

11. The net receipts from the Langarkhana fund are estimated at Rupees 3,700.

12 Rupees 460 will be received from the Local Fund Board of the Tinnevelly Circle, as a Contribution towards the Hospital.

P. Ramachandrah

Tuticorin.

13. Fees fines & Miscellaneous Receipts are Estimated at Rupees 1,350.

14 The balance in hand is estimated at Rupees 2,040.

15. The proposed taxation averages 13 Annas a head on a population of 17,495.

16. The proposed Expenditure is Rupees 20,000 viz

Rupees 1,100 for Education
" 5,270 for Medical Charges
" 2,250 for new buildings Roads & drains
" 1,010 for Repairs to do
" 3,310 for Conservancy
" 1,520 for Lighting
" 5,540 for Establishment & Contingencies
20,000

17. Of the Rupees 20150 proposed to be raised in this town. Rupees 12,550 are from tolls taxes on Vehicles & Animals & the registration of Carts. this is Rupees 5300 in excess of last year, and the increase is due to the Municipality proposing to raise the tolls from 2 to 3 Annas for Cart

18. When Commenting on last years budget, the Government objected in proceedings No. 434 dated 1st April 1873, to raise the tolls at Tuticorin, so I cannot support this proposal, though good reasons for raising the tolls are put forward by the Vice President in para 5 of his letter.

19. The present revenue derived from this source is Rupees 8150, at half of the maximum Rates allowed.

20. The tax on houses is Estimated at Rupees 6,000 or double that of last year. the Municipality proposing to raise the Rate from 3⅜ to 6¼ per Cent on the Estimated Rentals. This again, I cannot support, as though the Revenue so raised would no doubt be advantageously spent, it was only 2 Years ago that the General feeling against the house tax was so repeatedly expressed that on 8th December 1871, I addressed the Government requesting that this tax might be struck off. It is hardly conceivable therefore that the very people, who objected so strongly to this tax in toto, should 2 years later desire to double it, vide paras 2 to 4 of the Vice Presidents letter.

* Vide G.O. 2 No 867 dated 20th May 1872

21. The present Revenue derived from this source, is Rupees 3000, at 3⅜ per Cent on the Rentals.

22. Rupees 700 will be received for the Hospital from the Local Fund Board of the Tinnevelly Circle, also Rupees 150 towards the upkeep of a Section of Road in Municipal limits, to allow through traffic to pass untaxed and Rupees 150 towards a Choultry.

23. Fees Fines and Miscellaneous Receipts are Estimated at Rupees 500.

24. The balance in hand, is Estimated at Rupees 100.

25. The proposed taxation averages Rupee 1. 14 -- a head on a population of 10485.

26. The proposed Expenditure is Rupees 20150 [illegible]

Rupees 700 for Education
" 2120 for Medical Charges
" 8500 for new buildings Roads & drains
" 2232 for Repairs to do
" 6450 for Conservancy
" 900 for lighting
" 2248 for Establishment Contingencies &c
20150

27. Tuticorin has no doubt Special Expenses in the distribution of water and the formation of roads, but Schemes for improvement need not be pushed on so rapidly, as to require the outlay of a larger Revenue than is raised in Tinnevelly where the population is double that of Tuticorin.

28. The water supply is already brought up to the back of the town & needs but Rupees 3000 to carry it on to the beach. this can no doubt be effected without increased taxation.

It is proposed to charge the Municipality 10 Rupees a day for water supplied from the Srivaikuntam Anicut works. Some special arrangements will have to be made to meet this charge but on this I will report later.

29. The road on the north of the railway is not of pressing importance, and if the Rubbish heaps are levelled down & covered over with Earth, as they might be at a very moderate Cost, the nuisance complained of would cease

30 Tuticorin has made great progress & much remains to be done, but this need not

be done all at once, and the completion of the water project seems to me to be quite sufficient for one year.

I have the honour to be

Sir

Your Most Obed Servt

R K Pueblo

President

Sent by Hon Chief Secy to the Commissioner in Coy
Dated 20th May 1874

33 Ag

Municipal Budgets of
Palamcottah Tinnevelly & Tuticorin

With regard to the
Budgets of Palamcottah
and Tinnevelly they
have been prepared
in accordance with
the orders of Govt and
I would accept them
as they stand - Except
as regards such modifica-
tions as are suggested
in the Draft.

With respect to
Tuticorin I think the
Hon'ble J Sim makes out
a good case for the
retention of a Modified
Profession Tax - & think
if the municipality
could

Encl 6 in Board's Proc 940 dt.
— do — dt 15-20 Oct.
— — 1874 — — 65-89.

1874 Encl to Board's Proc 28 May 74
From
The Collector
Tinnevelly
To
The Chief Secretary
to Government
Fort St George

Dated 6th May 1874
Rec'd 12th do

Sir

I have the honor to forward herewith a Report from the Municipal Commissioners for 1874-75 for the Municipal Towns of this District.

I have &c

C 24/2
C 3/3
C 3/3
12/—
24/—

No 2145.

[illegible]
apparently be reckoned
to Great Britain

Rud. Geo. Haines

20 May 74

Prov. 28th May 1874

Financial 1874 Despatch

No. 909

Minute by His Excellency
the Commander-in-Chief
dated 20th May 1874 —

S.R. 909

No 119 —

B No 248.

Minute by the Govt. from the President Dated 20th May 1874

Minute on Municipal Bill

The Govt. are desirous of
the Municipality that it must
dispense with the Professional Tax
for 1874-5. It is now proposed
by the Chapters to remove that
order, & to substitute the tax.
I suppose that I am unable to see
sufficient power for exemption in this case
to a deliberate & recent decision.
The tax amounts to little more than
1/5th of a Municipal income of Rs 1575

~~[illegible]~~
~~[illegible]~~
and its abolition will reduce that
income to Rs 12150: but this latter
is a larger income, in prospect to
perpetuity, than is enjoyed by almost
any other Municipality (a). The Resident
& this Municipality expresses a very
decided opinion that it is large
enough: and his opinion is entitled
to some weight from those of
the Commissioners. For my own part, I do

(a) Primarily, with the exception of the Municipality,
is Ootacamund the year Rs 154/44.

not doubt that there is ample room
for "schemes of improvement" such as that
"pursued in some other" than is implied
in this income reduced [illegible]
Perfection can. I submit that it is very
easy to show, as has been done in this
case, by figures. Allegations to this
in a plain Municipality contain many words
an imperatively required. There is in
fact no limit to the works for which
in any Municipality Income is required
to show with similar conclusiveness
that they are of extreme importance

Minute by the Hon W Roberts
Tasks 11th May 1874

I regret that I am unable to agree to this Draft and with reference to the notes of my Honorable Colleagues - must record my strong opinion that the tax on trades and Professions should not be relinquished in any one of the three Municipalities - more especially in Intramuros

Experience has already told us that the relinquishment cannot be Effected almost anywhere without seriously crippling the benefits of Municipal arrangements & efficiency and deranging the incidence of

S.O.C.G.

of the inhabitants: but I submit that it is the bounden duty of Govt to see that the ostensible needs of Municipal Boards are duly limited by the interests of the people whose capacity for supporting the municipal taxation is by no means so boundless: and to check the tendency (inevitable perhaps in any combination of men) in these Boards, unconstitutional as they are & public opinion to extravagant & spend more than their inhabitants can afford to pay.

Considering the objections in this particular case as in assessing the house-tax and this, I think the Municipality should be required to submit or the to be satisfied with the income which they would receive less the produce of the Professions tax.

Herbert May 20/74

of taxation.

The principle of the tax on trades and professions is itself I hold, thoroughly unobjectionable. It is a pecuniary tax raised for town purposes on those who enjoy the benefit of the improvement, which it partly enables the Executive and is in this respect, I believe, in consonance with sound principles of taxation. It is practically assessed by those who best know what each can bear - is easy of administration, moderate and absolutely unoppressive. This tax is a reasonable demand, which is

in accordance with the principles of the political Economy of the Country; for the "Metayer" is one of its oldest and best established forms of taxation as may be seen by a reference to Mr Wilson's speech on the introduction of the Income Tax in 1861. The tax has been levied as an Imperial tax from the earliest years & is almost everywhere ~~[illegible]~~ - and finally the whole subject was most carefully canvassed and the tax deliberately continued as a local tax by the legislature so recently as 1871. The tax

tax forms, I believe, part of the Municipal taxation of many other part of India.

Whatever may have led to its being put in abeyance by G.O in 1873, facts clearly show that the income cannot in general be dispensed with and that the intended relief has too generally resulted either in undue retrenchments of necessary Expenditure or Endeavours to throw the burden of taxation on the trade or Tolls other forms of property. I am therefore strongly of opinion that no further action should be taken in the

direction. The Income Tax, I am inclined to think, lies in the action of Government in 1873 not in the retention of a legal and sound tax.

In the Budget for the Town of Tinnevelly I would remark that considerably more than one-half of the whole Municipal income is levied in the shape of Tolls on the through traffic of the country - Immediate relief is required here. For the transfer of one-half the money realized to the Local Fund Board, who maintain the Roads of the Country I

I observe that retrenchment is proposed under the head of Communications and it is proposed to spend only Rs: 1700 out of an income of Rs: 9,900 derived from tolls and wheel tax on the Streets and Roads. The President should be called on to state what means have been taken to provide a loophole to enable through traffic to escape town taxation.

No increase to the general allotment on account of Roads has apparently been possible. Rs: 2000 only were allotted in 1873-74 and the same amount appears differently

Income.

Registration of Carts		600
Tolls		8,300
Wheel tax		1000
		9,900

Communications:-

New Works		200
Repairs		1500
		1,700

differently arranged in the budget of 1874-75.

The same remarks apply to the budget of Pt. Calimere Ch. - Rs: 9,000 are levied by Tolls and Rs: 1,075 only are to be applied to Roads.

I agree with the two Commissioners of the rising Sea-port town of Tuticorin that the full income derivable from all legal sources is required in the public interest and I think that (crossed) the now existing and early prospective circumstances of the rising Sea-port which will soon become the terminal station of the Southern System of Railway - necessitate vigorous "pushing-on" of all

all the needful works
to be undertaken
in Para 5 and other
parts of the Vice Presidents
letter. The last mentioned
proposal of the Commissioners
in the dilemma caused
by the proposal to abolish
the Trade tax is to
raise the tolls — in other
words the specific
Export duty levied
at this port of Embarkation
and the house tax.
The former is out of the
question. The proper
course would be
to abolish the Exaction
altogether. The rate
of House tax is low
and may admit of
raising as the
requirements of the
town increase, but

I think that it would
be improper to force
its immediate subversion
by the action of Government
by the abolition of so
reasonable a ~~tax~~
tax as the tax on
trades & professions.
I would therefore
retain the latter and
not meddle with the
former at present.

I cannot agree
with Mr Pickle that
the influence of
Commissioners can
safely or properly be
thrown back by
crippling the existing
resources of the Municipality

11/6 W Robinson

11 May

No. 217. 8.

From C. H. Wood, Esq.
Financial Secretary
No. 605.

Minute by the Hon'ble Mr. Laing
No. 216.

B. No. 216.—

216. Minute by the Hon'ble Mr. Laing
dated 9th April 1875.

I accept the Budget of the Municipalities of Tuticorin and Tuticorin for 1874/5

I accept the Budget of the Tuticorin Municipality as submitted by me. The loss by the discontinuance of the Profession Tax (Rs 3000) will not be felt - and may be safely be combated, if necessity arises, by raising

the Hindu Tax which
is extremely moderate while
as opposed the rate of the va
luation of Burdwan Esq. The Presi
dent should have explained
the cause of the decrease in
the allowance - more large - for
repairs of roads. & for lighting
the streets for which the native
community attach great im
portance.

I accept also the Budget

for Pulwan attach - There has
been a large decrease in the
allowance for repairs of roads
which should have been ex-
-plained. The Contr. Income
has a balance of Rs 1500 at
their disposal.

But these Municipalities
as Mr Robinson remarks has
while he celebrarent from the
marginal
allotment does
a very large
portion of

Tumerly	Rs.	Pulwan-dell	Rs
House Tax -	2400 -	3200	
Other Taxes	2080	2900	
	4480 -	6100	
Tolls	8300 -	9000.	

their revenue from Tolls. as has
been the general question of the
principles which should regulate
the levy of a Pilots privilege of Tolls
which shortly come under our
consideration - and as these
Municipalities have embraced
only half the Navigable water
allowed by Law. I would leave
matters as they are in the
current year.
The Municipality of Tuticorin
head in the year pickled 1873/4

an income of Rs 15750,
and calculated their Ex
penditure at Rs 15385. Their revenue
here derived as
shewn in the
margin. The
abolition of the
Town Duty
entails a con-
siderable loss - and the Municipal
Councillors report that not only
can they not dispense with
the amount - but various pressing
necessities which the town detail

Balance	500
Trade Town	2.800.
Town Duty	3.600
Tolls	6.600
Miscellaneous	2250 -
Rs	15750

Thinks it necessary to
raise a larger revenue in
the current than in the last
year - "if" - as the Vice President
writes - "the Municipality is to
live & do good work". The Comm.
Inspector therefore - in giving us
the Professional Cost as ordered -
to raise the House Tax and the
Water of Tolls - and thus to secure
an Income of Rs 20 150. The Presi
dent does not subscribe to the
Inspectors. He admits that Tatacoa

has special advantages but he considers
that "schemes for improvement
need not be pushed on so rapidly
as to require the outlay of a
larger revenue than is raised
in Immediately where the Inhab-
itation is dense". The consti-
tution of the Water Project however
he regards as Essential & for
this 3000 Rs are required - The
Water has also to be provided for -
& for this provision has to be made
hereafter - it will cost quite 2000 Rs
more - how it is not difficult to

re fer to Mr Packles plan & the
remarks from his own admission.
The revenue of Tuticorin is
Rs 15.944. that of Tuticorin
excluding the Professional Tax
& disallowing the proposed in-
crease in Horse Tax & Tolls is
only Rs 11550. & that of Tinne-
velly is to be our guide, viz
one at once met by a deficit
of Rs 4394. say 40 per cent. Again
comparing 4 Jurisdictions, Tinnevelly
& spares only Rs 1620 for less work
than as Tuticorin. by the Packles

own admission needs one
work which will cost Rs 3000.
and will have to keep a con-
siderable sum for its mainte-
nance which Tinnevelly is
not to get. The other items
are entered as last
in the margin
and it will
at the least
that they are
Rs 2594 less
in Tuticorin
than in Tin-
nevelly — & that

	Tinnevelly. Rs	Tuticorin
Rehandle	3000	2232.
Grant II. Education	1200	700.
Grant III.	6430	5990
IV.	1834.	1730
V.	1700.	998
~~Interest~~	~~80~~	0
	14344	11650

the administration of
the former is more economically
and no one has seen both systems
can fail to admit that in sanitary
respects Jutiacorin labours under
greater natural difficulties than
Tuticorin. But there is another
way of looking at the matter —
the difference in the marginal
abstract above — which Mr
Pinckle admits — aggregate Rs 11,650
adding to that Rs 2000 for the
water boat — and Rs 2000 for

the water staff — should
be paid for.
Mr Pinckle — we obtain
a total of a sum of Rs 16,650.
or Rs 57,000 more than the total
revenue — if, according to Mr
Pinckle's figures, we simply di-
minish the Professional Tax,
leave the other sources of Revenue
as they were last year —
Thus viewing the matter
in every possible way, it is
quite clear that Mr Pinckle's
proposition is simply impractica

the and he may then for let
aside him recommend a sum
as may seem reasonable but impossible.
It for from carrying out improve-
ment gradually, he would first
have the Comrs a sum for any
improvement whatever!

The real question for con-
sideration is what sum the
Comrs are likely really to require
for improvement in the current
year. The Comrs propose to under-
take only 3 works. The first is a
road to connect the northern
end of the town with the rest.
I do not think any one can
read para 7 + 11 of the Vice
President's letter with out
at once admitting the ne-
cessity of this work. The est.
letted charge is Rs 4000.- The
Comrs let aside Rs 1500 for
the removal of a very serious
nuisance - created by them
selves - which must in best to your.

Pumble makes light of
it but the Court evidently
in the two declare it to be
"absolutely intolerable" & "Can
not venture to render themselves
liable for the disease that may
easily be generated by such an
accumulation of filth" They
describe it as a dreadfully offensive
putrescent mass of vegetable refuse.
It covers several acres - & they
therefore think it manifestly the
only legal remedy - to remove the
refuse - fill up the hollow with solid
& convert the whole eventually
into building sites - which while
they leave the tenement
outlook exactly as it does at present
idea of building on that
ground at present - at least
for some time to come - but
must a nuisance cease to
be abated by the
Court
in the next place -
obliged to for the time being
desirable, indeed necessary
at present.

Agent. The third work is the water-project - for which as the Public admits 3000 should now be provided. It seems to me, as it is unfortunately desirable to avoid adding to the burdens of the borrower - to set the water-project - which in the Reservoirs he is likely to cost a considerable sum before it is completed - might well be made a loan-work - its cost being then spread over a number of years. If this

5. Cause be added that the Cost need only provide in the current year the Rs 5500 required for the work & maintenance & interest on the loan say 6000 Rs in all.

The taxes which the Govt have imposed & in-
creased - & make the total from the Water-project in all say Rs 6000 & the remaining needs are fully & the

Proof: The value of its Export Trade in 1872-3 was Rs 1141 15.000.

Hamilton Esq.

In the former days Rajahs dictum existed. as observed by Mr Robinson - In fact was in the hands of the District - and the produce titled by them.

Municipality is the sea-borne trade of the whole of the District and also as part of the adjoining District of Madura - The Municipality already being built Rates & Realise Rs 6600. from

24

this source - and to allow them little further to tax the commerce of the District would be obstructive to the policy of the Government put and unjust to the Local Funds Boards & people of the District who have to defray the Expenses of Managing & maintaining the Roads which the Municipality will not take at the termini without contributing a portion thereof by them

cost. The increase of the Hamilton

the Jury is a fair one termi-
-nate the action but it does
will not justify the Superior
funds and therefore I see no
alternative but to allow the
Comrs to retain the Professional
Jury - & pass on the rest - to the
Classes of the residents are
concerned - treating the
lower classes - as I have by
fixed in the case of some
other municipalities & on the

I am Extremely Sorry
I wish this necessity were
avoided - but I can suggest
no alternative - The Comrs ac-
-cepted the loss of Rate in case
from the Professional Jury; out
of deference to the first - but it
is clear from the tenor of their
letter that they do not look
the Structure with favor. In the
last para of his letter the Vice.

President keeps hint the
Means of the Municipality
keep it not to criticise - he
keeps the hint its services are appreciated
by the hint its taxes are willingly paid.
The hint
hint to embolden us if
unnecessary - and to at first
have merely the intended. This
is, I think, the conclusion on
- how to let Franklin strictures -

Respectfully your post

L. D. Sun 29.4

- so far as my person can be by
letter the first hint not to cancel
a single compliment or the subject.

Financial Department

10

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President Municipal Commissioner Tinnevelly, dated 6th February 1874 No 29 Min. I.D. Letter 29 April 74 Minute by the Hon. W. Robinson 11 May " " " The President 29 " " " " The Chief Secretary 28 May 1874 No. 909.

Thereon Ordered

The subjoined abstract shows the budget Estimates of the Tinnevelly Municipality for 1874-75 compared with those for the current year.

Receipts	1873-74.	1874-75
Balance	1550	1000
Assignment by Govt.	20	30
Rates on houses	2400	2400
Tax on Arts	3000	"
Tax on Vehicles	700	1000
Registration of Carts	450	600
Tolls	8300	8300
Fees	250	200
Fines	200	150
School fees	170	170
Dispensary	1200	1284
Contribution from Local Funds	2500	530
Miscellaneous	180	280
Total.	20920	15944

Charges.

S.D. 909

Read 1874.

Charges	1873-74	1874-75
Grant I		
New Works { Communications	600	200
New Works { Buildings	3950	1420
Repairs { Communications	2500	1500
Repairs { Miscellaneous	750	730
other Items	760	770
Grant II		
Municipal Schools	720	200
Salary Grants	200	"
Results Grants	250	1000
Inspection	64	130
Grant III	1234	
Hospitals & Dispens.	2400	1950
Vaccination	120	250
Registration of Births and Deaths	180	180
Conservancy	3560	4050
Grant IV		
Lighting	2190	1500
other Items	376	334
Grant V		
Supervision	1800	1780
Balance	500	80
Total	20920	15944

No addition to the other taxes has resulted from the abolition of the Profession tax. The decrease in the Contribution from the Local Fund Board appears to be owing to a sum of Rs. 2000 paid on account of the Construction of a road having been entered in the budget for the current year. It should however have been explained in the covering letter which should also have contained full particulars regarding the reductions in expenditure under Public Works, Hospitals and Lighting which appear to have been rendered necessary by the decrease in the income from taxes. The allotment under Hospital must be increased by Rs 180 to admit of the employment of a paid Hospital Apprentice in lieu of the present medical subordinate of a lower grade. It is observed that the allotment for municipal schools has been reduced, and that for Results grants raised from Rupees 250 to Rs 1000 in accordance with the

the determination of the Commissioners referred to in the annual report for 1872-73. The reduced allotment for lighting is not much below the actual expenditure in 1872-73.

Received in my hands
March 6/74

The Pet. Draft the
sufficiency of
the grant for the
years of 1873
and 1874 as
a debt on
the subject.

Palamcottah

Receipts	1873-74.	1874-75.
Balance	1000	2000
Assignment by Govt.	"	40
Rates on houses	3300	3200
Tax on carts	50	"
Tax on Vehicles	1500	1300
Registration of Carts	475	450
Tolls	9000	9000
Fees	175	150
Fines	400	200
Dispensary	3920	3700
Contribution from Local Funds	460	460
Miscellaneous	1180	1000
Total	21460	21500

Charges

Charges	1873-74	1874-75
Grant I		
Spw Works { Communications	400	925
Spw Works { Buildings	3750	1325
Repairs { Communications	1000	150
Repairs { Miscellaneous	150	300
other Items	505	560
Grant II		
Salary Grants	516	500
Results Grants	484	600
Inspection	160	"
Grant III		
Dispensary	4920	5270
Vaccination	135	130
Registration of Births and Deaths	210	230
Conservancy	2620	3310
Grant IV		
Lighting	1100	1520
Market	290	350
Travellers Bungalows	150	142
Avenues	1300	1700
Firinga time gun	90	148
Reward for killing dogs	20	20
Grant V		
Supervision	2700	2820
Balance	960	1500
Total	21460	21500

As in the case of Tinnevelly, little information, regarding the Palamcottah Estimates, is given in the covering letter. The Government would especially have desired some explanation of the circumstances under which

which it is anticipated that the opening of a second line for through traffic will lead to a falling off under "Tax on vehicles" and "Registration of Carts" without causing any diminution in the Receipts from Tolls. The length of this line of road as compared with the Direct road thro' the pass - and its condition will be explained -

The allotments for Public Works, as detailed in Statement II A,* seem unobjectionable. The increase in the Dispensary Charge appears to be Chiefly owing to provision being made for dieting a large number of patients and it is observed that an increase is expected in the rate of hiring as well as in the number of the Carts to be employed for Conservancy purposes.

† enabling the Municipality to advance a sum of Rs 150 for the hire of Carts.

Judicial

(This sheet cancelled

for Wanderer
It will be interesting
to see what
Lord Mayo
will say
about
increase of
House Tax
in Calcutta -
Will there
be a
Petition
against
this increase
- and
whether
Lord Mayo
will be
induced
to withhold
his assent
from
the
Bill?

been disallowed, and that so recently as December 1871 the feeling of the people against the House tax was so strong that he found it necessary to address Govern- ment on the subject. The objections to an increase in the rate of tolls are as strong now as when by O, dated 30th May 1872 No 729, was passed but the Government then saw no objection to an increase in the rate of the House tax and as the Commissioners themselves have come to think the same, the Government see no reason to withhold their consent. The disallowance of the increased rate of toll will probably cause a decrease in the income from 5000 to 6000 rupees ~~which must be saved from~~ and as the Govt consider the

~~the allotment of Rs 19732~~
~~for Public Works by the~~
~~adoption of each of the~~
~~suggestions of the President~~
~~in my most commend~~
~~the nuisance caused by the~~
~~deposit of filth in the~~
~~be spoken double of the~~
~~effectually dealt with in~~
~~the way proposed by Sec~~
~~Pocket.~~

improvement
"Upgraded" as
suggested by the
Resⁿ The public
result of increasing
rates a house tax
a late Sᵉ h a
large "opening taken"
useful to all
concerned

Subject to the above remarks the budgets of the three Municipalities are passed ~~and notifications~~ will issue authorizing the levy of rates and taxes.

H.

~~that the Commissioners have shown~~
~~good reason for the prosecution of the~~
~~works proposed & them to until such~~
~~time as the retention of the professional~~
~~staff except as regards the~~
~~6ᵗʰ, 7ᵗʰ and 8ᵗʰ classes specified~~
~~in Schedule B. It is also expected~~
~~that some of the more~~
~~important works such as the~~
~~Greater supply Project should be~~
~~carried out & unless of a loan and the expenses~~
~~thus incurred over a number of years~~

To,

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

69/13

Tuticorin

Receipts.	1873-74	1874-75
Balance	500	"
Assignment	"	100
Rates on houses	2,800	6000
Tayon carts	3,600	"
Tayon Vehicles	350	400
Registration of carts	100	150
Tolls	6600	12,000
Fees	250	100
Fines	500	100
Endowments	150	150
Contrib.ⁿ from Local Funds	650	850
Miscellaneous	250	300
Total	15750	20150

Charges		
Grant I		
New Works — Communications	1350	4000
New Works — Buildings	3300	4500
Repairs — Communications	1200	1500
Repairs — Miscellaneous	300	"
other items	1175	732
Grant II		
Rasalo Grants	500	700
Grant III		
Hospitals & Dispensaries	1730	2120
Vaccination	240	180
Registn of Births & Deaths	240	240
Conservancy	3060	3450
Grant IV		
Lighting	900	900
Watering streets	300	300
Traveller's Bungalows	"	130
Miscellaneous	"	400
Grant V		
Supervision	1090	998
Balance	365	"
Total	15750	20150

The

The Tuticorin Municipal Commissioners consider that a larger expenditure will be required in 1874-75 than in the current year and therefore not unnaturally report that they find a difficulty in the way of attaining the result desired by Government namely that the Profession tax may be dispensed with without the proposal of any material increase in the other forms of taxation. The President on the other hand sees no difficulty as he does not think that the schemes for improvement need be pushed on so rapidly as the Commissioners desire and he also deprecates on their own merits the proposals submitted by the Commissioner for the increase of the existing rates of tolls and House tax pointing out that an increase to the rate of tolls has already been disallowed, and that so recently, as December 1871 the feeling of the people against the House Tax was so strong, that he found it necessary to address Government on the subject. The objections to an increase in the rate of tolls are as strong now as when G.O. dated 31 May 1872 No. 729 was passed, but the Govt. even then saw no objection to an increase in the rate of the House tax and as the Commissioners themselves have come to think the same, the Government see no reason to withhold their consent. The disallowance of the increased rate of tole will probably cause a decrease in the income of from 5000 to 6000 rupees, and as the Govt. consider that the Commissioners have shown good ground for the prosecution of the

M&J 2015

the works proposed by them, they ~~[will not object~~ Sanction ~~to~~ the retention of the Profession Tax, except as regards the 6th, 7th and 8th Classes specified in Schedule B. ~~[It is also desirable that some of the more important works such as the water supply project should be carried out by means of a loan and not by expenditure thereon out of yearly~~ ~~grants.]~~

Subject to the above remarks the Budgets of the three Municipalities are passed.

Sanction

Passed say
the Bill will allow the Municipal Bodies concerned severally and collectively an additional taxation (in addition with Act 24 of 1871) for a term for the Water Project.

To
The Presidt. Municipl. Commrs. Triplicane
" Public Works Department
" Revenue Department 6
" Board of Revenue 14 6
" Accountant General 6
" Sanitary Commissioner 6
" Surgeon General Ind. Med. Dept.
" Director of Public Instruction
" Presidt. of the Local Fund Boards, Ennaveram

Govt. of 1874 Madras.

Financial

To

The Pred.t Muns.l Commr.
Tinnevelly

Dated May 28
Recd. 1874, No. 909.

Nos. 245-257

Tinnevelly, Palcondah & Tuticorin Municipal Budget Estb. of the said Municps. for 1874-75, reviewed & passed.

Draft returned with a Minute in the case of Tinnevelly and Palamcottah and the proceedings in the case of Tuticorin.

C 27/2
R 3/3
C 5/5
12-
24-

Read 2/6/74 Rec'd 1/6/74