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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 731 Press Mis.

47-48A.

Dated 5—4—1875.

47/48

Not to be folded or roughly handled

Municipal—Budget.

No. 47. Read the following letter from W. H. COMYN, Esq., President of the Municipal Commission, Tinnevelly, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Tinnevelly, 1st February 1875, No. 34 :—

I have the honor to forward, herewith, the Budget Estimates of receipts and expenditure for 1875-76 for the three Municipalities in this district.

2. TINNEVELLY.—A sum of Rupees 18,360 (including the expected balance of Rupees 100 in the beginning of the year) is proposed to be raised in this town, *i.e.*, Rupees 8,670 on Tolls, Rupees 1,830 on Taxes on Vehicles and Animals and the Registration of Carts, Rupees 2,350 on Houses, Rupees 2,700 on Taxes on Arts, &c., &c.

3. The increase above last year's estimate is due to provision having been made for the levy of the Profession-tax, which was discontinued during the current year, under G.O., No. 434, dated 1st April 1873.

4. The reason for its re-imposition is this:—The town is intersected by the Tinnevelly Irrigation Channel from the Tambrapurni, and is skirted on the north by the Kodagan channel from the same river, and by two large tanks, the Krishnaperi and the Kandiaperi, which that channel supplies. Further north, and on a gradually ascending level, is the rain-fed tank of Karusalkulam, the surplus water of which finds its way into the Kodagan channel west of the town. North of the Karusalkulam is a whole series of rain-fed tanks, all on still higher levels, and all draining southwards to the Karusalkulam.

In seasons of heavy rain a breach in one of the northern series of tanks is almost certainly followed by the breach of all below it, and finally, the waters of Karusalkulam are discharged in great volume into the Kodagan channel and its tanks, which, being already full, burst and send through the town a disastrous flood such as has recently been experienced.

5. To remove this danger, a scheme was mooted by which the surplus waters of Karusalkulam would be carried clear away to the east of the town by a new channel, and allowed to fall into the Kodagan channel lower down in its course.

6. The District Engineer has undertaken to prepare an estimate for the completion of this project, and should the Government, on its submission, think fit to charge any portion of the cost to Municipal Funds, the Commissioners desire to devote the entire proceeds of the Profession-tax, Rupees 2,700, towards a work of such great importance to the town.

7. The House-tax is fixed at the low rate of the $3\frac{1}{8}$ per cent. on the estimated rentals, and I do not think that the re-imposition of the proposed tax on professions,

with a liberal scale of classification and exclusion of petty trades, will press with undue severity on the towns-people. I request therefore that the Government may be pleased to sanction the re-imposition of this tax as proposed.

8. The Tolls are levied at half the maximum rates allowed, and the estimated income to be derived from this source is about the same as that of last year.

9. The tax on Houses is estimated at Rupees 2,350, or nearly the same figure as last year.

10. Rupees 1,730 will be received as contribution to the Tinnevelly Hospital as usual, partly from Langarkhana Funds and partly from the Local Fund Board, Tinnevelly Circle.

11. Fees, Fines, and Miscellaneous Receipts, are estimated at Rupees 1,080.

12. The estimated balance at the end of 1875-76 is Rupees 100.

13. The proposed taxation averages 11 Annas a-head on a population of 20,949, as against 9 Annas last year. The present average is the same as that for the town of Palamcottah, after making the reduction in the taxation of the latter proposed in paragraphs 18 and 27.

14. The proposed expenditure is Rupees 18,260, *viz.* :—

	Rs.
For New Works	3,360
,, Repairs	2,620
,, Education	1,050
,, Conservancy...	3,820
,, Lighting	1,400
,, Medical charges	2,080
,, Vaccination...	250
,, Establishment and Contingencies	3,680
Total ...	18,260

15. The proposed expenditure for New Works includes Rupees 2,700 as the contribution to the Karusalkulam extension scheme referred to in paragraph 5, and Rupees 660 for completing the road on the Nainakulam tank bank and other improvements to the work. The allotment for gravelling streets is made as large as funds would permit.

16. The other items do not seem to call for particular remark.

17. Palamcottah.—Of the Rupees 18,500 (including the expected balance of Rupees 500 in the beginning of the year) proposed to be raised in this town, Rupees 8,000 are from Tolls, Rupees 1,700 from Taxes on Vehicles and Animals and the Registration of Carts, and Rupees 2,550 from Houses.

18. The decrease below last year's estimate is owing to a smaller balance expected to remain at the commencement of the year than last year, and to the proposed reduction in the rate of house-tax from 6 to $4\frac{1}{4}$ per cent. on the estimated rentals per annum, in consideration of the poverty of the majority of the people of this town.

19. The Tolls are levied at half the maximum rates allowed, the increase over last year is only apparent, as Rupees 1,200 have been provided in the Budget Estimate of expenditure for Establishment, in case the Commissioners should, as is

not improbable, find it necessary to take the management of tolls into their own hands.

20. The receipts from the Langarkhana Fund are estimated at Rupees 3,880, and Rupees 460 will be received from the Local Fund Board of the Tinnevelly Circle as a contribution towards the Hospital.

21. Fees, Fines, and Miscellaneous Receipts, are estimated at Rupees 1,410.

22. The balance in hand is estimated at Rupees 300 at the close of 1874-75.

23. The proposed taxation averages 11 Annas a-head on a population of 17,495, against an average of 13 Annas for last year.

24. The proposed expenditure is Rupees 18,200, *viz.* :—

	Rs.
For a New Road, Bridges, Tunnels, &c....	1,650
,, Repairs to do. do.	1,000
,, Education	600
,, Conservancy...	2,440
,, Lighting	1,290
,, Medical charges...	5,920
,, Vaccination....	130
,, Establishment and Contingencies.	5,170
Total ...	18,200

25. The reduction in the estimate for Education is due to certain female schools having been withdrawn from the supervision of the Municipal Commissioners, and supported from Provincial Funds—*vide* G.O., No. 42, dated 14th January 1874. The increase under head Medical Charges is attributable to the growing wants of the Dispensary.

26. To meet the deficit caused by the proposed reduction in the house-tax, a corresponding reduction in the expenditure has been made under Establishment, Conservancy, and Public Works, with due regard to efficiency. The reduction under head of Conservancy is partly due to the fact that the Municipality is provided with scavengering carts purchased in the current year at a cost of Rupees 520. The other items remain about the same as before.

27. The Commissioners were unanimous in considering the reduction in the house-tax necessary. With the proposed reduction, however, the tax will still be higher than the rate already obtaining in Tinnevelly and proposed for Tuticorin, and this is no hardship, as Palamcottah pays no Profession-tax. Under the circumstances, I request the Government will be pleased to approve of the proposed reduction.

28. Tuticorin.—The anticipated receipts during 1875-76 are Rupees 16,114 against Rupees 21,011 for 1874-75; the decrease of Rupees 4,897 is attributable chiefly to the expected reduction of Rupees 1,000 in Tolls, consequent on the opening of the Railway and to the proposed lowering of the rate of House-tax from $6\frac{1}{4}$ to $3\frac{1}{8}$ per cent. (the rate which was in force prior to 1874-75) on the estimated rental of houses. This reduction in the house-tax is made at the urgent request of the Native Commissioners, who have represented that the imposition of such a heavy tax has caused distress to the poorer classes of the towns-people.

29. Tolls are levied at half the maximum rates, and Rupees 8,000 will be realized under this head. Rupees 3,000 will be collected on Houses, Rupees 2,000 from Taxes on Arts, and Rupees 550 from Taxes on Vehicles and Animals and the Registration of Carts. Rupees 700 will be received for the Hospital, and Rupees 150 towards a Choultry (total Rupees 850), from the Local Fund Board, Tinnevelly Circle.

30. Fees, Fines, and Miscellaneous Receipts, are estimated at Rupees 1,414.

31. The balance on hand at the beginning of 1875-76 is estimated at Rs. 300, and the closing balance at Rupees 242.

32. The proposed taxation averages Rupees 1-4-6 a-head on a population of 10,485, as against Rupees 1-14-0 for the current year.

33. The proposed expenditure is Rupees 15,872, *viz.* :—

	Rs.
For New Buildings, Roads and Drains	4,700
,, Repairs to do. do.	1,600
,, Education	700
,, Conservancy	2,318
,, Lighting	880
,, Medical charges	2,938
,, Vaccination	200
,, Establishment and Contingencies, &c.	2,536
Total ...	15,872

34. In the year 1875-76 the Commissioners will have to devote a part of their income in payment for fresh water which is now supplied to the town, and for this Rupees 1,200 is allotted ; and as the conduit to the north of the town is still incomplete, Rupees 1,000 is also allotted for this work.

35. Rupees 1,600 is allotted for repairs, and Rupees 500 has been allotted for levelling and filling up hollows in the swamp, and the work is one which, on sanitary grounds, should not be neglected.

36. Rupees 2,000 will be required for a new road which, from the circumstances of the town spreading to the west, is needed.

37. For Education, the Commissioners have allotted Rupees 700, which has been found amply sufficient during the present year.

38. The provisions for Conservancy and Sanitation are the same as last year, the Commissioners have their own cart and bullocks, and the work is now done more to their satisfaction.

39. Rupees 638 has been budgeted for the Dispensary over and above the last year's grant which was found insufficient, and the Commissioners do not wish to curtail the expenditure under this head, as the Dispensary has proved a very useful institution and is much appreciated.

40. The Commissioners trust that this reduced grant will prove sufficient for all requirements of the Municipality, and, considering the high average of taxation in this town, I beg to support their recommendation regarding the reduction of the house-tax.

No. 48. * * * *

No. 48-A. ORDER THEREON, 5th April 1875, No. 730.

A comparative abstract of the Tinnevelly Estimates for 1874-75 and 1875-76 is given below :—

RECEIPTS.	1874-75.	1875-76.
	Rs.	Rs.
Balance brought forward ...	1,000	100
Assignment by Government	30	20
Rate on Houses, &c.	2,400	2,350
Tax on Arts, &c.	...	2,700
Tax on Vehicles, &c.	1,000	1,200
Registration of Carts	600	630
Tolls	8,300	8,670
Fees	200	200
Fines	150	200
School Fees	170	150
Endowments, &c.	1,284	1,280
Contributions from Local Funds	530	530
Miscellaneous	280	330
Total ...	15,944	18,360

CHARGES.	1874-75.	1875-76.
	Rs.	Rs.
GRANT I.—		
New Works—		
Communications	200	500
Sanitary and Miscellaneous	1,420	2,860
Repairs—		
Communications	1,500	1,700
Sanitary and Miscellaneous	730	100
Establishment ... ... } Tools and Plant ... ... }	770	{ 720 100
GRANT II.—		
Municipal Schools	200	50
Results Grants...	1,000	1,000
GRANT III.—		
Hospitals...	1,950	2,080
Vaccination	250	250
Registration of Births, &c.	180	190
Conservancy	4,050	3,820
GRANT IV.—		
Lighting	1,500	1,400
Other purposes...	334	480
GRANT V.—		
Supervision and Management	1,780	3,010
Balance	80	100
Total ...	15,944	18,360

2. The President should have explained why he estimates that only a small sum of Rupees 100 will remain unexpended at the close of the year 1874-75, although the actual opening balance of that year exceeded the estimate by Rupees 1,121.

3. The President advocates the re-imposition of the Profession-tax on the ground that funds are required to carry out a project by which the surplus waters of the Karusalkulam will be diverted so as to prevent the possibility of the recurrence of a disastrous flood such as has lately been experienced.

4. It appears that the scheme is not yet matured, and that the Commissioners entertain some expectation that, on its submission, the Government may not insist on its being carried out from Municipal Funds. Under these circumstances, it would be premature to discuss any proposal for the resuscitation of the Profession-tax for the purpose indicated. The entry against the Profession-tax, and allotment for the work in question must consequently be struck out of the Budg

5. It appears to be the intention of the Commissioners to retain the Tolls under their own management as in 1873-74, when a combination appeared to have been entered into by the bidders when the farm was put up for auction for that year. It is to be noted, however, that under the proposed arrangement the net proceeds, after deducting the cost of collection, are estimated at Rupees 7,250 only, or Rupees 1,850 less than the amount realised by the sale of the farm for 1872-73, when the effects of the loop-line had not been experienced. Unless the combination is such as to preclude so high a bid as Rupees 7,250, it would be better for the Commissioners to revert to the contract system.

	Rs.
Tolls	8,670
Collection and Contingencies	1,420
Total ...	7,250

PALAMCOTTAH.

Receipts.	1874-75. Rs.	1875-76. Rs.
Balance brought forward ...	2,000	500
Assignment by Government.	40	40
Rate on Houses, &c.	3,200	2,550
Tax on Arts, &c.	...	...
Tax on Vehicles, &c.	1,300	1,275
Registration of Carts	450	425
Tolls	9,000	8,000
Fees	150	150
Fines	200	100
Endowments, &c.	3,700	3,880
Contribution from Local Funds	460	460
Miscellaneous	1,000	1,120
Total ...	21,500	18,500

Charges.	1874-75. Rs.	1875-76. Rs.
Grant I.—		
New Works—		
Communications	925	1,200
Sanitary and Miscellaneous...	1,325	450
Repairs—		
Communications	150	700
Sanitary and Miscellaneous...	300	300
Establishment	560	180
Tools and Plant		70
Grant II.—		
Salary Grants	500	84
Results Grants	600	430
Contributions for Inspection	...	86
Grant III.—		
Hospitals	5,270	5,920
Vaccination	130	130
Registration of Births, &c.	230	130
Conservancy	3,310	2,440
Grant IV.—		
Lighting	1,520	1,290
Markets	350	335
Travellers' Bungalows ...	142	140
Planting Avenues	1,700	1,500
Other Items	168	15
Grant V.—		
Supervision and Management	2,820	2,800
Balance...	1,500	300
Total ...	21,500	18,500

6. The Commissioners propose to reduce the rate on houses from 6 to 4½ cent. on the estimated annual rental "in consideration of the poverty of the

majority of the people of the town," and as the consequent reduction in the estimated expenditure is said to have been made with a due regard to efficiency, the Government have no objection to sanction the reduced rate.

7. In explaining the entry against Tolls, the President remarks, "the increase over last year is only apparent, as Rupees 1,200 have been provided in the Budget Estimate of expenditure for Establishment." It is presumed that this remark has reference to the regular estimate for the current year, as the receipts from tolls in 1873-74 and the estimate for 1874-75 are both in excess of the present estimate.

8. Under Expenditure, a smaller provision is made for Education, in consequence of the charges connected with Girls' Schools having been transferred from Municipal to Provincial Funds.

TUTICORIN.

Receipts.	1874-75. Rs.	1875-76. Rs.
Balance brought forward ...	201	300
Assignment by Government...	142	150
Rate on Houses, &c.	18,764	3,000
Tax on Arts, &c.		2,000
Tax on Vehicles.		400
Registration of Carts		150
Tolls		8,000
Fees		400
Fines		100
Endowments, &c....	446	420
Contributions from Local Funds	850	850
Miscellaneous	607	344
Total ...	21,010	16,114

Charges.	1874-75. Rs.	1875-76. Rs.
Grant I.—		
New Works—		
Communications	7,887	2,000
Sanitary and Miscellaneous		2,700
Repairs—		
Communications ...	1,529	1,500
Sanitary and Miscellaneous		100
Establishment	796	792
Grant II.—		
Results Grants	221	700
Grant III.—		
Hospitals	2,919	2,938
Vaccination	196	200
Registration of Births, &c.	240	240
Conservancy	3,562	2,318
Grant IV.—		
Lighting	854	880
Choultries...	92	122
Other purposes	1,107	344
Grant V.—		
Supervision and Management	1,099	1,038
Advances and Refunds ...	208	...
Balance—		
Municipal Fund	300	27
Educa Fund		215
Total ...	21,010	16,114

9. Under the circumstances represented by the President, the Government will not object to the rate of House-tax being again reduced to 3½ per cent. on the annual rental value. It is observed that even with this reduction, the amount available for New Works will still be high when compared with that in most other Municipalities.

10. No further remarks seem called for, and the Budget is accordingly passed as submitted.

(True Extract.)

Chief Secretary.

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

Exd. T. O'Connor.

Govt. of [illegible] Records.

FINANCIAL.

To THE PRESIDENT, MUNICIPAL COMMISSION.

Tinnevelly, &c.

&c., &c.

Dated April 5th.

Issued

Read

Read.

G.O., 5th April 1875, *No.* 730.

APRIL.
Nos. 47–48-A.

Tinnevelly District Municipalities.—The Budget Estimates for 1875-76 of the Tinnevelly, Palamcottah, and Tuticorin Municipalities, reviewed.



And 730
Proof

Encl 11

No. 48. MINUTE by the Hon. W. ROBINSON, C.S.I., dated 18th March 1875.

Budget Estimates of the Municipalities in the Tinnevelly District for 1875-76.

When the Budget Estimates of the Tinnevelly Municipalities for 1874-75 were reviewed, I submitted the inexpediency of putting the trades tax in abeyance in any of them. The effect of the measure is already felt in Tinnevelly, and I certainly think that an irresistible case has been made out for its revival there. An emergent work which is needed for the safety of the town is in hand—the Budget provision is in anticipation of the plans and estimates which doubtless will be submitted almost before it is sanctioned—and must be provided for and encouraged. I would therefore accept the proposals of the Commissioners to revive the tax in Tinnevelly. This work cannot otherwise be provided for.

2. The House-rate is low but will have to be raised when the adjustment of Tolls takes place next year.

3. I agree to maintain the House-tax in Palamcottah—5 per cent. should be the ordinary rate, but the Toll-tax will have to be adjusted next year, and probably other arrangements made in adjustment of the incidence of taxation generally. It will then be time to reconsider this point.

4. For the same reason I would retain the House-tax of Tuticorin, although 5 per cent. should, I think, be the normal rate. The burden is much exaggerated; one-half of the whole town income (of a most rising seaport town) is raised by tolls and therefore *ab aliunde*, and the valuation both of house property and income is evidently most moderate.

W. ROBINSON.

No 68 Minute by the Hon W. Robinson C.S.I. 7/18 March 1875

Budget Estimates of the Municipalities in the Tinnevelly District, for 1875-76.

Minute over leaf

When the Budget Estimates of the Tinnevelly Municipalities for 1874-75 were reviewed, I submitted the inexpediency of putting the Trades tax in abeyance in any of them. The Effect of the measure is already felt in Tinnevelly and I certainly think that an irresistible case has been made out for its revival there. An Sluice work which is needed for the safety of the town is in hand — the budget provision is in anticipation of the plans & Estimates which doubtless will be submitted almost before it is sanctioned — and must be provided for and

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B/3 [illegible]

No. 8.

Budget Estimate

17

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tinnevelly during the Official year 1875-76.

	1875-76. Detail of minor heads.			1875-76. Totals of major heads.			Estimated Receipts of 1874-75		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Balance brought forward.—									
(a) Municipal Fund.	100	"	"	100	"	"	1000	"	"
(b) Endowmeuts.	"	"	"	"	"	"	"	"	"
2. Assignments and allotments by Government.									
(a) Surplus Pound Fund.	20	"	"	20	"	"	10	"	"
(b) Ferry Rents.	"	"	"	"	"	"	"	"	"
(c) Fishery Rents.	"	"	"	"	"	"	20	"	"
3. Rates & Taxes, &c.—	Arrears.			Current.					
	R.	A.	P.	R.	A.	P.			
(a) Rate on Houses, &c. (Section 40) ...	"	"	"	2350	"	"	2350	"	"								2400	"	"
(b) Taxes on Arts, &c. (Section 57) ...	"	"	"	2700	"	"	2700	"	"								"	"	"
(c) Taxes on Vehicles, &c. (Section 63) ...	"	"	"	1200	"	"	1200	"	"								1000	"	"
(d) Registration of Carts. (Section 73)	"	"	"	630	"	"	630	"	"								600	"	"
(e) Tolls (Section 77)	"	"	"	8670	"	"	8670	"	"								8300	"	"
(f) Fees (Sections 106, 123, 125, 130, 131, 136, Byelaws, & Schedule A)	"	"	"	200	"	"	200	"	"								200	"	"
(g) Magisterial Fines (Section 17) ...	"	"	"	200	"	"	200	"	"	15950	"	"	150	"	"
4. Fees in Schools & Training Institutions.	150	"	"	150	"	"	170	"	"
5. Endowments & Sundry Contributions and Donations.—									
(a) Hospitals.	1200	"	"				1200	"	"
(b) Choultries.	"	"	"				"	"	"
(c) Educational.	"	"	"				"	"	"
(d) Miscellaneous, Water Pandal, ...	80	"	"	1280	"	"	84	"	"

Memo of the Municipal Council dated 18th March 1875—

See remark at the foot of H.E.'s letter

Financial Dept. 15th March 1875

Statement of Receipts 1875-76

This result to Romanised numerals to be printed— The others are mere notes

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

	1875-76.			
	Detail of minor heads.		Totals of major heads.	
	Rs.	A. P.	Rs.	A. P.
6. Contributions from Local Funds.—				
(a) For Public Works.—				
Communications.				
School buildings.				
(b) Educational—				
For Training Schools.				
(c) Miscellaneous—				
Hospitals.	530		530	
7. Miscellaneous.				
(a) Rents of Municipal Markets.				
(b) Rents & fees in Municipal Slaughter Houses.	260			
	10			
(c) Sale of Sweepings (Section 98). ...	20			
(d) Private Scavenging.	"			
(e) Sale of materials & Tools & Plant.	20			
(f) Avenues.	20		330	
(g) Pensions Refund fee	"			
8. Advances recovered.				
(a)				
(b)				
(c)				
TOTAL.			18860	

Note to Statement I.

1. House and land Rates are levied at 3 ¾ per cent.
2. Taxes on Arts &c. are levied at
3. Taxes on vehicles are levied at
4. Carts are registered at
5. Tolls are levied at
6. License fees are at the rates sanctioned in G. O.

Tinnevelly.
Municipal Office.

President.

Statement I. A.— Endowments entrusted to the Municipal Commissioners under Sections 15 & 16, for the Official year 1875-76.

Name of Institution.	Amount of funded capital.	Balance.	Interest or produce of land	Appropriation from capital for expenditure.	Contributions & donations of all kinds.	Sale of medicines or sundry property.	Total (Columns 3-7.)	Current charges (Statement II.)	Allotted for Public works (Statement II. A.)	Total charges.	Balance.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
1. Hospitals & Dispensaries.	"	"	"	"	1730	"	1730	2080	"	2080	-350	Minus balance
2. Choultries.	"	"	"	"	"	"	"	"	"	"	"	
3. Educational.	"	"	"	"	"	"	"	"	"	"	"	
4. Miscellaneous—												
Water Pandal.	"	"	80	"	"	"	80	80	"	80	"	
Total.	"	"	80	"	1730	"	1810	2160	"	2160	-350	

Tinnevelly.
Municipal Office.

President.

Statement II—Expenditure from the Municipal Fund of the Town of Tinnevelly for the Official year 1875-76.

	1875-76						Estimated Expenditure for 1874-75.		
	Detail (minor heads.)			Totals (major heads)					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Grant I.— (Public Works)—									
1. New Works.—									
(a) Communications.	500	"	"				200	"	"
(b) Educational.	"	"	"				"	"	"
(c) Sanitary & Miscellaneous. ...	2860	"	"	3360	"	"	1420	"	"
2. Repairs.—									
(a) Communications.	1700	"	"				1500	"	"
(b) Educational.	"	"	"				"	"	"
(c) Sanitary & Miscellaneous. ...	100	"	"	1800	"	"	730	"	"
3. Establishment	720	"	"	720	"	"	720	"	"
4. Tools & plant & Contingencies. ...	100	"	"	100	"	"	50	"	"
5. Contributions to Local Funds. ...									
(a)									
(b)									
(c)									
Total, Grant I.				6980	"	"	4,620	"	"
Grant II.— (Education)—									
1. Training Schools.—									
(a) Establishment.	"	"	"						
(b) Contingencies.	"	"	"						
2. Municipal Schools.—									
(a) Establishment.	36	"	"						
(b) Contingencies.	14	"	"	50	"	"	200	"	"
3. Salary Grants.....	"	"	"	"	"	"	"	"	"
4. Results, Grants.	1000	"	"	1000	"	"	1000	"	"
5. Contributions to Local Funds for Educational Inspectorate.....									
6. Miscellaneous.									
Total, Grant II.				1050	"	"	1200	"	"

Statement II — Expenditure &c. Continued.

	1875/76 Detail (minor heads.)			1875/76 Totals (major heads)			Estimated expenditure for 1874/75.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Grant III — Sanitation & Medical Services.—									
1. Hospitals & Dispensaries.—									
(a) Establishment.	1128	~	~	~	~	~	1128	~	~
(b) Medicines & Supplies.	900	~	~				322	~	~
(c) Diet of Patients.	400	~	~				400	~	~
(d) Sundries & Contingencies. ...	252	~	~	2080	~	~	100	~	~
2. Vaccination.—									
(a) Establishment.	240	~	~				240	~	~
(b) Contingencies.	10	~	~	250	~	~	10	~	~
3. Registration of births & deaths.—									
(a) Establishment....	180	~	~				180	~	~
(b) Contingencies...	10	~	~	190	~	~	~	~	~
4. Conservancy.—									
(a) Establishment.	420	~	~				468	~	~
(b) Sanitary Service (Cost of Conservancy Carts &c)	2800	~	~				2532	~	~
(c) Cleansing of Tanks, Wells, & Drains.	500	~	~				1000	~	~
(d) Contingencies.	100	~	~	3820	~	~	50	~	~
Total, Grant III.				6340	~	~	6450	~	~
Grant IV.— Miscellaneous Municipal purposes.—									
1. Lighting.—									
(a) Establishment.	~	~	~						
(b) Contingencies.	1400	~	~	1400	~	~	1580	~	~
(c)									
2. Markets.—									
(a) Establishment.	~	~	~						
(b) Contingencies.	~	~	~	~	~	~	~	~	~

Statement II— Expenditure &c. (Continued)

(23)

	1875/76 Detail (minor heads.)			1875/76 Totals (major heads.)			Estimated expenditure for 1874/75.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
3. Choultries —									
(a) Establishment.	~	~	~						
(b) Contingencies-Water Pandal.	80	~	~	80	~	~	84	~	~
(c) Feeding travellers.	~	~	~						
4. Watering streets & planting avenues.	400	~	~	400	~	~	250	~	~
5.									
Total, Grant IV.				1880	~	~	1834	~	~
Grant V.— Supervision & Management.—									
1. Office.									
(a) Establishment.	1326	~	~				1326	~	~
(b) Contingencies.	64	~	~	1390	~	~	54	~	~
2. Miscellaneous.— Toll gate Establishment	1800	~	~						
" Contingencies	120	~	~						
" Auditor's fee	100	~	~	~	~	~	100	~	~
" Printing charges	100	~	~	1620	~	~	900	~	~
Total, Grant V.				3010	~	~	1780	~	~
				1420					
Advances recoverable.									
Refunds other than of current taxes.									
Grant Total, Expenditure.	~	~	~	18280	~	~	15864	~	~
Balances.—									
(a) Municipal Fund.	~	~	~	100	~	~	80	~	~
(b) Endowment.									
Total.				18380	~	~	15944	~	~

Financially.
~~Municipal Office~~

W H Lyons
President.

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

No.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1875-76	Remarks.
(a)	Communications.				
	Metalling and Gravelling road along Kainakulam South bank	- - -	- - -	500 - -	
	Petty works & reserve	- - -	- - -	- - -	
	Total			500 - -	
(b)	Educational				
	Petty works & Reserve	- - -	- - -	- - -	
	Total	- - -	- - -	- - -	
(c)	Sanitary & Miscellaneous				
	1 Contribution to Karicode Kulam Extension Scheme	8100 - -	- - -	2700 - -	
	2 Growth in Kainakulam	- - -	- - -	160 - -	
	Petty works & reserve	- - -	- - -	- - -	
	Total	- - -	- - -	2860 - -	
	Grand Total			3360 - -	

Part II. Repairs.

No.	Project	Grant.	Remarks.
(a)	Communications.		
	Maintenance of 16 Roads and Street	1700	
	Petty Repairs & Reserve		
	Total	1700	
(b)	Educational		
	Petty Repairs & Reserve		
	Total		
(c)	Sanitary and Miscellaneous.		
	Petty Repairs and Reserve	100	
	Total	100	
	Grand Total	1800	

Statement II B.— Detail of Municipal Establishments.

	No.	Salary per mensem Rs.	A.	P.	Salaries per annum. Rs.	A.	P.	Totals, major heads Rs.	A.	P.
Grant I.— Public Works.										
Overseers.										
Inspectors. ratable pay	4	35	-	-	420	-	-			
Maistries.										
Road Coolies.	5	25	-	-	300	-	-			
Total.								720	-	-
Grant II.— Education.										
1. Training Schools.										
Masters.										
Clerks.										
Servants.										
Total.										
2. Municipal Schools.										
Masters.										
Clerks.										
Servants.	1	3	-	-	36	-	-			
Total.								36	-	-
Grant III.— Sanitation & Medical Services.—										
1. Hospitals & Dispensaries.—										
Medical subordinates.	1	60	-	-	720	-	-			
~~Clerks.~~ Peon	1	7	-	-	84	-	-			
Servants.	5	27	-	-	324	-	-			
Total.								1128	-	-
2. Vaccination.—										
Vaccinators.	2	20	-	-	240	-	-			
Peons.	-	-	-	-	-	-	-			
Total.								240	-	-
3. Registration.—										
Registrars.	1	15	-	-	180	-	-			
Peons.	"	"	"	"	"	"	"			
Total.								180	-	-

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

	No.	Salary per mensem Rs.	A.	P.	Salaries per annum. Rs.	A.	P.	Totals of major heads Rs.	A.	P.
4. Conservancy.—										
Nuisance Inspectors/Jamadars/Peons										
Maistries.	1	35			420					
Scavengers.	"	"	"	"	"	"	"			
Toties.	"	"	"	"	"	"	"			
Total.								420		
Grant IV.—Miscellaneous Municipal purposes—										
1. Lighting.	"	"	"	"	"	"	"			
Masaljees.	"	"	"	"	"	"	"			
Total.								"	"	"
2. Markets.	"	"	"	"	"	"	"			
Superintendents.	"	"	"	"	"	"	"			
Servant.	"	"	"	"	"	"	"			
3.										
Total.										
Grant V.— Supervision & Management.										
1. Office.										
Manager.	1	35			420					
Clerk.	1	30			360					
Accountant.	1	15			180					
Attender.	1	9			108					
Peons.	3	1/2	2	8	225					
Tax Collectors.	1				30			4320		
Toll Collectors.	15				1080					
Toll Peons.	1/2	20			240			1320		
Total.								2826		

Tinnevelly
Municipal Office

President

Statement III— Municipality of Tinnevelly,
Abstract of Deposits Account for the year 1875-76

	Rs.	A.	P.		R.	A	P.
Balance brought forward.				Credited to Municipal Funds.			
Deposits by appellants.				Returned to appellants.			
Do. by renters....				Do. to renters.			
Do. by contractors.				Do. to Contractors.			
Do. as security by Municipal Servants.				Do. to Municipal Servants.			
Deposited for the execution of work for which private parties are liable.				Work done....			
				Returned to parties.			
Deposits under Sections 55, 76, 79, 122, 143, 149, or bye laws.				Paid to Claimants.			
				Balance.			
Total.				Total.			

Tinnevelly,
Municipal Office.

President.

Statement IV.— Municipality of Tinnevelly,
Demand, Collection, and Balance Statement for the year 1875-76.

Current.

	1 Demand assessed.	2 Collected.	3 Remitted on appeal or otherwise.	4 Written off as irrecoverable.	Total, Columns, (2, 3, 4)	Balance.	
Rate on Houses &c.							
Taxes on Arts &c.							
Tolls.							
Total.							

Arrears.

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

Tinnevelly
~~Municipal Office.~~
1st February 1876.

Asst. President.

Budget Estimate.

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Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Palamcotta ~~Tinnevelly~~ during the Official year 1875-76.

	1875-76. Detail of minor heads.			1875-76. Totals of major heads.			Probable Receipts in 1874-75.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Balance brought forward.—									
(a) Municipal Fund.	500	"	"	500	"	"	2890	"	"
(b) Endowmeuts.	"	"	"	"	"	"	"	"	"
2. Assignments and allotments by Government.	40	"	"	40	"	"	40	"	"
(a) Surplus Pound Fund.									
(b) Ferry Rents.									
(c) Fishery Rents.									
	Arrears. R. A P.	Current. R. A P.							
3. Rates & Taxes, &c.—									
(a) Rate on Houses, &c. (Section 40) ...	" " "	2550 " "	2550	"	"			3200	"	"
(b) Taxes on Arts, &c. (Section 57) ...	- - -	- - -	-	-	-			-	-	-
(c) Taxes on Vehicles, &c. (Section 83) ...	- - -	1275 - -	1275	-	-			1250	-	-
(d) Registration of Carts. (Section 73)	" " "	425 " "	425	"	"			400	"	"
(e) Tolls (Section 77)	" " "	8000 " "	8000	"	"			7400	"	"
(f) Fees (Sections 106, 123, 125, 130, 131, 136, Byelaws, & Schedule A.)	" " "	150 " "	150	"	"			140	"	"
(g) Magisterial Fines (Section 17) ...	" " "	100 " "	100	"	"	12500	"	"	50	"	"
4. Fees in Schools & Training Institutions.	"	"	"	"	"	"		"	"	"
5. Endowments & Sundry Contributions and Donations.—									
(a) Hospitals.	3667 8 -								
(b) Choultries.	82 8 "								
(c) Educational.	" " "								
(d) Miscellaneous, Water Pandal, ...	" " "			3880	"	"		3770	"	"

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

	1875-76. Detail of minor heads. Rs.	A.	P.	Totals of major heads. Rs.	A.	P.	Probable receipts in 1874-75 Rs.	A.	P.
6. Contributions from Local Funds.—									
(a) For Public Works.—									
Communications.	"	"	"						
School buildings.	"	"	"						
(b) Educational—									
For Training Schools.	"	"	"						
(c) Miscellaneous—									
Hospitals.	460	"	"	460	"	"	460	"	"
7. Miscellaneous.									
(a) Rents of Municipal Markets.									
(b) Rents & fees in Municipal Slaughter Houses.	600	"	"						
(c) Sale of Sweepings (Section 98). ...	60	"	"						
(d) Private Scavenging.									
(e) Sale of materials & Tools & Plant.									
(f) Avenues. & Lopping of trees	150	"	"						
(g) Fees from Travellers' Bungalow	160	"	"	1120	"	"	900	"	"
8. Advances recovered.									
(a)	"	"	"	"	"	"	"	"	"
(b)									
(c)									
TOTAL.				18,500	"	"	20500	"	"

Note to Statement I.

1. House and land Rates are levied at Rs 1-11- per cent.
2. Taxes on Arts &c. are levied at —
3. Taxes on vehicles are levied at the maximum rates under schedule C
4. Carts are registered at half the maximum rates
5. Tolls are levied at half the maximum rates
6. License fees are at the rates sanctioned in G. O. No 330 dated the 13 March 1868.

~~Timevelly~~
~~Municipal Office.~~

W. Thomas.
Esq President.

Statement I. A.— Endowments entrusted to the Municipal Commissioners under Sections 15 & 16, for the Official year 1875-76.

Name of Institution.	1	Amount of funded capital. 2	Balance. 3	Interest or produce of land 4	Appropriation from capital for expenditure. 5	Contributions & donations of all kinds. 6	Sale of medicines or sundry property. 7	Total (Columns 3-7.) 8	Current charges (Statement II.) 9	Allotted for Public works (Statement II. A.) 10	Total charges. 11	Balance. 12	Remarks. 13
		Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Hospitals & Dispensaries.		81,500	"	366-8-	"	460	212-8-	1340	5920	180	6100	1760	To be made good from Municipal Fund.
2. Choultries.		"	"	"	"	"	"	"	"	"	"	"	
3. Educational.		"	"	"	"	"	"	"	"	"	"	"	
4. Miscellaneous—		"	"	"	"	"	"	"	"	"	"	"	
Water Pandal.		"	"	"	"	"	"	"	"	"	"	"	
Total.		81500	"	366-8-	"	460	212-8-	1340	5920	180	6100	1760	

~~Timevelly.~~
~~Municipal Office.~~

W. Thomas.
Esq. President.

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Statement II—Expenditure from the Municipal Fund of the Town of ~~Tinnevelly~~ Palamcottah for the Official year 1875-76.

	1875-76						Probable expenditure in 1874-75		
	Detail (minor heads.)			Totals (major heads)					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Grant I.— (Public Works)—									
1. New Works.—									
(a) Communications.	1200	"	"						
(b) Educational.	"	"	"						
(c) Sanitary & Miscellaneous. ...	450	"	"	1650	"	"	2900	"	"
2. Repairs.—									
(a) Communications.	700	"	"						
(b) Educational.	"	"	"						
(c) Sanitary & Miscellaneous. ...	300	"	"	1000	"	"	650	"	"
3. Establishment	180	"	"	180	"	"	180	"	"
4. Tools & plant & Contingencies. ...	70	"	"	70	"	"	20	"	"
5. Contributions to Local Funds. ...	"	"	"	"	"	"	"	"	"
(a)									
(b)									
(c)									
Total, Grant I.	"	"	"	2900	"	"	3750	"	"
Grant II.— (Education)—									
1. Training Schools.—									
(a) Establishment.	"	"	"	"	"	"	"	"	"
(b) Contingencies.	"	"	"	"	"	"	"	"	"
2. Municipal Schools.—									
(a) Establishment.	"	"	"	"	"	"	"	"	"
(b) Contingencies.	"	"	"	"	"	"	"	"	"
3. Salary Grants..... ...., ...	84	"	"	"	"	"	100	"	"
4. Results, Grants.	430	"	"	"	"	"	800	"	"
5. Contributions to Local Funds for Educational Inspectorate.....	86	"	"	"	"	"	100	"	"
6. Miscellaneous.	"	"	"	"	"	"	"		
Total, Grant II.	"	"	"	600	"	"	1000	"	"

	1875-76. Detail (minor heads.)			1875-76. Totals (major heads)			Probable expenditure in 1874-75		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Grant III.— Sanitation & Medical Services.—									
1. Hospitals & Dispensaries.—									
(a) Establishment.	1524	-	-						
(b) Medicines & Supplies.	400	-	-						
(c) Diet of Patients.	1800	-	-						
(d) Sundries & Contingencies. ...	136	-	-						
(e) Pay of out Pensioners									
(f) Rewards & Clothing to Orphans	720								
(g) Contribution to Tinnevelly Mental Dispensary	1200	-	-	5920	-	-	6800	-	-
2. Vaccination.—									
(a) Establishment.	120	-	-						
(b) Contingencies.	10	-	-	130	-	-	130	-	-
3. Registration of births & deaths.—									
(a) Establishment.....	120	-	-						
(b) Contingencies....	10	-	-	130	-	-	200	-	-
4. Conservancy.—									
(a) Establishment.	1308	-	-						
(b) Sanitary Service (Cost of Conservancy Carts &c)	960	-	-						
(c) Cleansing of Tanks, Wells, & Drains.	132	-	-						
(d) Contingencies.	20	-	-						
(e) Repair of Conservancy carts	20	-	-	2440	-	-	3000	-	-
Total, Grant III.				8620	-	-	10130	-	-
Grant IV.— Miscellaneous Municipal purposes.—									
1. Lighting.—									
(a) Establishment.	72	-	-						
(b) ~~Contingencies.~~ Contract sum for lighting 120 Lamps	1200	-	-						
(c) Repair of Lanterns	18			1290	-	-	1540	-	-
2. Markets.—									
(a) Establishment.	252	-	-						
(b) Contingencies.	13	-	-						
(c) Cost of Tickets	70	-	-	335	-	-	350	-	-

	1875-76. Detail (minor heads.)			1875-76. Totals (major heads)			Probable expenditure in 1874-75		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
3. ~~Choultries~~ Travellers Bungalow.									
(a) Establishment.	108	-	-						
(b) Contingencies- ~~Water Pandal~~	32	-	-	140	-	-	200	-	-
~~(c) Feeding travellers.~~									
4. ~~Watering streets &~~ planting avenues.	1152	-	-						
(a) Establishment	300	-	-						
(b) Construction and Repair of fences	48	-	-	1500	-	-	1300	-	-
(c) Purchase & repair of Garden implements	15	-	-	15	-	-	10	-	-
5. Reward for killing Dogs									
Total, Grant IV.				3280	-	-	3400	-	-
Grant V.— Supervision & Management.—									
1. Office.									
(a) Establishment.	1188	-	-						
(b) Contingencies.	144	-	-						
(c) Office rent	168	-	-	1800	-	-	1620	-	-
2. ~~Miscellaneous.~~ Collection of Tolls	336	-	-						
(a) Establishment	204	-	-	1200	-	-			
(b) Contingencies	100	-	-	100	-	-	100	-	-
3 Miscellaneous.									
(a) Auditors fee									
Total, Grant V.				2800	-	-	1720	-	-
Advances recoverable.									
Refunds other than of current taxes.									
Grant Total, Expenditure.				18200	-	-	20000	-	-
Balances.—									
(a) Municipal Fund.	-	-	-	300	-	-	500	-	-
(b) Endowment.	-	-	-	-	-	-	-	-	-
Total.				18500	-	-	20500	-	-

~~Tinnevelly.~~
~~Municipal Office.~~

Vice-President.

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

No.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1875/76	Remarks.
(a)	Communications.				
1	Construction of 1 Stone Bridge in Pudupettah over the Palein Channel	500 " "	" " "	500 " "	
2	Construction of 1 Stone Bridge over the Palein Channel near Mulikulam	500 " "	" " "	500 " "	
3	Construction of 1 Road & Tunnel in Pudupettah	100 " "	" " "	100 " "	
4	Construction of Tunnel near the Edakudi Pchi: inimakali ammen Kovil Street	50 " "	" " "	50 " "	
5	Construction of 1 Tunnel near the Ellammankovil Street	50 " "	" " "	50 " "	
	Total	1200 " "	" " "	1200 " "	
(b)	Educational	- - -	- - -	- - -	
(c)	Sanitary & Miscel: laneous.				
1	Construction of 25 dust Bones	150 " "	" " "	150 " "	
2	Construction of 1 Bathing Chaut in Pudupettah	100 " "	" " "	100 " "	
3	Construction of Bathing Chaut in Murugankurichi	100 " "	" " "	100 " "	
4	Construction of 1 Bathing Chaut in Vadakupettah	100 " "	" " "	100 " "	
	Total	450 " "	" " "	450 " "	

Part II. Repairs.

No.	Project.	Grant.	Remarks.
(a)	Communications.		
1	Maintanance of Existing Roads and Streets	700 - -	
	Total	700 - -	
(b)	Educational	- - -	
(c)	Sanitary & Miscellaneous.		
1	Reconstructing the Bathing Ghaut of Ramasamy Kovil Seppakulam	20 - -	
2	Repairing and whitewashing of the Lungerkhana Buildings	180 - -	
3	Repairing and whitewashing the Market and Slaughter house building	100 - -	
	Total	300 - -	

Statement II B.— Detail of Municipal Establishments.

	No.	Salary per mensem Rs.	A.	P.	Salaries per annum. Rs.	A.	P.	Totals, major heads Rs.	A.	P.
Grant I.— Public Works.										
Overseers.	-	-	-	-	-	-	-	-	-	-
Inspectors.	-	-	-	-	-	-	-	-	-	-
Maistries.	1	15	-	-	180	-	-	180	-	-
Road Coolies.	-	-	-	-	-	-	-	-	-	-
Total.	1	15	-	-	180	-	-	180	-	-
Grant II.— Education.										
1. Training Schools.										
Masters.	-	-	-	-	-	-	-	-	-	-
Clerks.	-	-	-	-	-	-	-	-	-	-
Servants.	-	-	-	-	-	-	-	-	-	-
Total.	-	-	-	-	-	-	-	-	-	-
2. Municipal Schools.										
Masters.	-	-	-	-	-	-	-	-	-	-
Clerks.	-	-	-	-	-	-	-	-	-	-
Servants.	-	-	-	-	-	-	-	-	-	-
Total.	-	-	-	-	-	-	-	-	-	-
Grant III.— Sanitation & Medical Services.—										
1. Hospitals & Dispensaries.—										
~~Medical subordinates.~~ Hospital Assistant	1	60	-	-	720	-	-			
~~Clerks.~~ Medical Pupil	1	8	-	-	96	-	-			
Servants.	2 10	13 4 6	-	-	156 552	-	-			
Total.	14	127	-	-	1524	-	-	1524	-	-
2. Vaccination.—										
Vaccinators.	1	10	-	-	120	-	-	120	-	-
Peons.	-	-	-	-	-	-	-	-	-	-
Total.	1	10	-	-	120	-	-	120	-	-
3. Registration.—										
Registrars.	1	10	-	-	120	-	-	120	-	-
Peons.	-	-	-	-	-	-	-	-	-	-
Total.	1	10	-	-	120	-	-	120	-	-

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

	No.	Salary per mensem. Rs.	A.	P.	Salaries per annum. Rs.	A.	P.	Totals of major heads Rs.	A.	P.
4. Conservancy.—										
Nuisance Inspectors.	2.	20	"	"	240	"	"			
~~Maistries.~~	2.	12	-	-	144	-	-			
Scavengers.	50	8	-	-	560	-	-			
Ties.	46	8	-	-	538	-	-			
Total.	20	109	-	-	1304	-	-	1304	-	-
Grant IV.—Miscellaneous Municipal purposes—										
1 Lighting.										
~~Masalgees.~~	1	6	-	-	72	-	-			
Total.	1	6	-	-	72	-	-	72	-	-
2. Markets.										
Superintendents	1	10	-	-	120	-	-			
Servant.	1	5	-	-	60	-	-			
3. ~~Scavenging~~ Coolies.	18	6	"	"	864	"	"	252	-	-
~~Sanitary~~ Conservancy	1	80	-	-	960	-	-	1152	-	-
~~4. Inspectors and Sanitary~~ Conservancy Subordinates	1	6	-	-	72	-	-			
	1	3	-	-	36	-	-			
Total.	25	126	-	-	1572	-	-	1572	-	-
Grant V.— Supervision & Management.										
1. Office.										
Manager.										
Clerks	3	72	"	"	864	"	"			
Accountant.										
Attenders										
Peons.	2	114	"	"	1368	"	"	1152	"	"
Tax Collectors.	2	138	"	"	1656	"	"			
Toll Collectors.										
Toll Peons.	15 2	75 8	"	"	900 96	"	"	996	"	"
Total.	24	182	-	-	2184	-	-	2148	-	-

~~Tinnevelly~~
~~Municipal Office~~

President

Statement III— Municipality of ~~Tinnevelly~~, Palamcottah

Abstract of Deposits Account for the year 1875-76.

	Rs.	A.	P.		R.	A	P.
Balance brought forward.	670	"	"	Credited to Municipal Funds.	30	"	"
Deposits by appellants.	50	"	"	Returned to appellants.	20	"	"
Do. by renters....	"	"	"	Do. to renters.	"	"	"
Do. by contractors. ~~& Gate Keepers~~	270	"	"	Do. to Contractors.	670	"	"
Do. as security by Municipal Servants.	"	"	"	Do. to Municipal Servants.	"	"	"
Deposited for the execution of work for which private parties are liable.	"	"	"	Work done....	"	"	"
				Returned to parties.	"	"	"
Deposits under Sections 55, 76, 79, 122, 143, 149, or bye laws.	"	"	"	Paid to Claimants.	"	"	"
				Balance.	270	"	"
Total.	990	"	"	Total.	990	"	"

~~Tinnevelly~~,
~~Municipal Office~~.

President.

Statement IV.— Municipality of ~~Tinnevelly~~, Palamcottah.
Demand, Collection, and Balance Statement for the year 1875-76.
Current.

	1 Demand assessed.	2 Collected.	3 Remitted on appeal or otherwise.	4 Written off as irrecoverable.	Total, Columns, (2, 3, 4)	Balance.
Rate on Houses &c.	2600 - -	2550 - -	20 - -	30 - -	2600 - -	- - -
Taxes on Arts &c.						
Tolls.	8000 - -	8000 - -	- - -	- - -	8000 - -	- - -
Total.	10600 - -	10550 - -	20 - -	30 - -	10600 - -	- - -

Arrears.

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

Tinnevelly
~~Municipal Office.~~
1st February 1876

President.

Budget Estimate.

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of Tuticorin ~~Tinnevelly~~ during the Official year 1875-76.

	1875-76. Detail of minor heads.			1875-76. Totals of major heads.			Probable receipts for the Current year 1874-75.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Balance brought forward.—	..	..	..	..	..	..	200	10	11
(a) Municipal Fund.	112	9	6						
(b) Endowmeuts.	187	6	6	300	..	..			
2. Assignments and allotments by Government.	..	..	..	..	..	..	142	4	..
(a) Surplus Pound Fund.	150	..	..						
(b) Ferry Rents.	..	..	..						
(c) Fishery Rents.	..	..	..	150	..	..			

	Arrears.			Current.								
	R.	A.	P.	R.	A.	P.						
3. Rates & Taxes, &c.—	..	..	..	..	..	..	..	..	..	..	..	..	1876	6	..
(a) Rate on Houses, &c. (Section 40) ...	..	..	..	3000	..	..	3000	..	..						
(b) Taxes on Arts, &c. (Section 57) ...	..	..	..	2000	..	..	2000	..	..						
(c) Taxes on Vehicles, &c. (Section 63) ...	..	..	..	400	..	..	400	..	..						
(d) Registration of Carts. (Section 73)	..	..	..	150	..	..	150	..	..						
(e) Tolls (Section 77)	..	..	..	8000	..	..	8000	..	..						
(f) Fees (Sections 106, 123, 125, 130, 131, 136, Byelaws, & Schedule A.)	..	..	..	400	..	..	400	..	..						
(g) Magisterial Fines (Section 17) ...	..	..	..	100	..	..	100	..	..	14,050	..	..			
4. Fees in Schools & Training Institutions.	..	..	..	..	..	..	..	..	..	..	..	..			
5. Endowments & Sundry Contributions and Donations.—	..	..	..	..	..	..	..	..	..	..	..	..	446	5	6
(a) Hospitals.	..	..	..	..	..	..	420	..	..						
(b) Choultries.	..	..	..	..	..	..	..	..	..						
(c) Educational.	..	..	..	..	..	..	..	..	..						
(d) Miscellaneous, Water Pandal, ...	..	..	..	..	..	..	..	..	..	420	..	..			

G.O. No. 7308 dated 15th November 1875.

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

	1875-76. Detail of minor heads. Rs.	A.	P.	Totals of major heads. Rs.	A.	P.	Probable receipts for the Current year 1874-75. Rs.	A.	P.
6. Contributions from Local Funds.—	"	"	"	"	"	"	850	"	"
(a) For Public Works.—									
Communications.	"	"	"						
School buildings.	"	"	"						
(b) Educational—									
For Training Schools.	"	"	"						
(c) Miscellaneous—									
Hospitals.	700	"	"						
Choultries	150	"	"	850	"	"			
7. Miscellaneous.									
(a) Rents of Municipal Markets.	"	"	"	"	"	"	410	"	"
(b) Rents & fees in Municipal Slaughter Houses.	"	"	"						
(c) Sale of Sweepings (Section 98). ...	"	"	"						
(d) Private Scavenging.	"	"	"						
(e) Sale of materials & Tools & Plant.	"	"	"						
(f) Avenues.	20	"	"						
(g) Fees from Public Bungalows	300	"	"						
(h) Rents of old Toll House	24	"	"	344	"	"			
8. Advances recovered.									
(a)	"	"	"	"	"	"	197	2	7
(b)	"	"	"	"	"	"			
(c)	"	"	"	"	"	"			
TOTAL.	16114	"	"	16114	"	"	21010	13	"

Note to Statement I.

1. House and land Rates are levied at 3 1/8 per cent.
2. Taxes on Arts &c. are levied at the maximum Rates
3. Taxes on vehicles are levied at the Shedule Rates
4. Carts are registered at Re 1 per half year.
5. Tolls are levied at Half the maximum Rates
6. License fees are at the rates sanctioned in ~~G. O.~~ Bye Laws.

~~Tinnevelly~~
~~Municipal Office.~~

V. Thomas.
Ag President.

Statement I. A.— Endowments entrusted to the Municipal Commissioners under Sections 15 & 16, for the Official year 1875-76.

Name of Institution.	1	Amount of funded capital. 2	Balance. 3	Interest or produce of land 4	Appropriation from capital for expenditure. 5	Contributions & donations of all kinds. 6	Sale of medicines or sundry property. 7	Total (Columns 3-7.) 8	Current charges (Statement II) 9	Allotted for Public works (Statement II. A.) 10	Total charges. 11	Balance. 12	Remarks. 13
1. Hospitals & Dispensaries.		"	18-6-6	"	"	700	420	1120	2938	"	3060	25-6-6	Negative Balance Rs 1818
2. Choultries.		"	18-6-6	"	"	150	"	168-6-6	122	"			
3. Educational.		"	"	"	"	"	"						
4. Miscellaneous—		"	"	"	"	"	"						
Water Pandal.		"	"	"	"	"	"						
Total.		"	18-6-6	"	"	850	420	1288-6-6	3060	"			

~~Tinnevelly.~~
~~Municipal Office.~~

V. Thomas.
Ag President.

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Statement II—Expenditure from the Municipal Fund of the Town of ~~Tinnevelly~~ Tuticorin for the Official year 1875-76.

	1875-76						Probable Expenditure for the current year 1874-75.		
	Detail (minor heads.)			Totals (major heads)					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	"	"	"	"	"	"	7886	8	4
Grant I.— (Public Works)—									
1. New Works.—									
(a) Communications.	2000	"	"						
(b) Educational.	"	"	"						
(c) Sanitary & Miscellaneous. ...	2700	"	"	4700	"	"			
	"	"	"	"	"	"	1528	9	5
2. Repairs.—									
(a) Communications.	1500	"	"						
(b) Educational.	"	"	"						
(c) Sanitary & Miscellaneous. ...	100	"	"	1600	"	"			
3. Establishment	792	"	"	792	"	"	795	13	8
4. Tools & plant & Contingencies. ...	"	"	"	"	"	"	"	"	"
5. Contributions to Local Funds. ...	"	"	"	"	"	"	"	"	"
(a)	"	"	"	"	"	"	"	"	"
(b)	"	"	"	"	"	"	"	"	"
(c)	"	"	"	"	"	"	"	"	"
Total, Grant I.	7092	"	"	7092	"	"	10,210	15	5
	"	"	"	"	"	"	220	8	"
Grant II.— (Education)—									
1. Training Schools.—									
(a) Establishment.	"	"	"						
(b) Contingencies.	"	"	"						
2. Municipal Schools.—									
(a) Establishment.	"	"	"						
(b) Contingencies.	"	"	"						
3. Salary Grants.....	"	"	"						
4. Results, Grants.	700	"	"	700	"	"			
5. Contributions to Local Funds for Educational Inspectorate.....	"	"	"	"	"	"			
6. Miscellaneous.	"	"	"	"	"	"			
Total, Grant II.	700	"	"	700	"	"	220	8	"

	1875-76. Detail (minor heads.)			1875-76. Totals (major heads)			Probable Expenditure for the Current year 1874-75.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Grant III — Sanitation & Medical Services.—									
1. Hospitals & Dispensaries.—									
(a) Establishment.	"	"	"	"	"	"	2918	14	1
(b) Medicines & Supplies.	1788	"	"						
(c) Diet of Patients.	750	"	"						
(d) Sundries & Contingencies. ...	100	"	"						
	300	"	"	2938	"	"			
2. Vaccination.—									
(a) Establishment.	"	"	"	"	"	"	196	6	2
(b) Contingencies.	180	"	"						
	20	"	"	200	"	"			
3. Registration of births & deaths.—									
(a) Establishment.....	"	"	"	"	"	"	240	"	"
(b) Contingencies....	240	"	"						
	"	"	"	240	"	"			
4. Conservancy.—									
(a) Establishment.	"	"	"	"	"	"	3562	5	4
(b) Sanitary Service (Cost of Conservancy Carts &c)	1758	"	"						
(c) Cleansing of Tanks, Wells, & Drains.	500	"	"						
(d) Contingencies.	"	"	"						
(2) Latrines	10	"	"						
	50	"	"	2318	"	"			
Total, Grant III.	5696	"	"	5696	"	"	6917	9	7
Grant IV.— Miscellaneous Municipal purposes.—									
1. Lighting.—	"	"	"	"	"	"	"	"	"
(a) Establishment. (Contract.)	"	"	"	"	"	"	854	1	3
(b) Contingencies.	858	"	"						
(c)	22	"	"	880	"	"			
2. Markets.—									
(a) Establishment.	"	"	"	"	"	"	"	"	"
(b) Contingencies.	"	"	"	"	"	"	"	"	"

	1875-76. Detail (minor heads.)			1875-76. Totals (major heads.)			Probable Expenditure for 1874-75.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	"	"	"	"	"	"	92	3	"
3. Choultries —									
(a) Establishment.	72	"	"						
(b) Contingencies- ~~Water Pandal~~	50	"	"						
(c) Feeding travellers.	"	"	"	122	"	"			
4. Watering streets & planting avenues.	100	"	"	100	"	"	385	1	2
5 Audit fee	100	"	"	100	"	"	200	"	"
6 Remuneration for killing dogs-	5	"	"	5	"	"	3	15	"
7 Public Bungalows (a) Establishment	114	"	"	139	"	"	518	"	"
(b) Contingencies	25	"	"						
Total, Grant IV.	1346	"	"	1346	"	"	2053	4	5.
Grant V.— Supervision & Management.—									
1. Office.	"	"	"	"	"	"	693	10	9
(a) Establishment.	588	"	"						
(b) Contingencies.	100	"	"	688	"	"			
	-	-	-	-	-	-	405	10	3
2. Miscellaneous.—	300	"	"						
(a) Rent (b) Cost of books, forms & Printing Charges	50	"	"	350	"	"			
Total, Grant V.	1038	"	"	1038	"	"	1099	5	"
Advances recoverable.	"	"	"	"	"	"	196	10	7
Refunds other than of current taxes.	"	"	"	"	"	"	12	8	"
Grant Total, Expenditure.	15872	"	"	15,872	"	"	20710	13	"
Balances.—									
(a) Municipal Fund.	26	9	6						
(b) Endowment.	215	6	6	242	"	"	300	"	"
Total.	16114	"	"	16114	"	"	21010	13	"

~~Tinnevelly~~.
~~Municipal Office~~

V. Narayana.
Sg -President.

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

No.	Project.	Amount of estimate.	Past expenditure.	Expenditure in 1870/71	Remarks.
(a)	Communications.				
	Road in the South part of the town, to connect it with the Palamcottah road.	2000 - -	- - -	2000 - -	
	Total	2000 - -		2000 - -	
(b)	Educational				
	Petty works & Reserve —				
	Total	- - -	- - -	- - -	
c	Sanitary and Miscellaneous				
	Water Chasge	1200 - -	- - -	1200 - -	
	Conduit	1000 - -		1000 - -	
	Filling up Swamps	500 - -		500 - -	
	Petty works & Reserve —				
	Total	2700 - -	- - -	2700 - -	
	Grand Total	4700 - -	- - -	4700 - -	

Part II. Repairs.

No.	Project	Grant.	Remarks.
(a)	Communications.		
	Beach Road		
	Great Cotton Road		
	South Cotton Road		
	Victoria Street		
	South and North Rajah Streets.		
	Kaliappa Pillai Street	1500 " "	
	Petty works & Reserve.		
	Total	1500 " "	
(b)	Educational.		
	Petty works & Reserve	" " "	
	Total	" " "	
(c)	Sanitary & Miscellaneous.		
	Tank	50 " "	
	Channel	50 " "	
	Petty works & Reserve	" " "	
	Total	100 " "	
	Grand Total	1600 " "	

Statement II B.— Detail of Municipal Establishments.

	No.	Salary per mensem Rs.	A.	P.	Salaries per annum. Rs.	A.	P.	Totals, major heads Rs.	A.	P.
Grant I.— Public Works.										
Overseers.	1	20	"	"	240	"	"			
Inspectors.	"	"	"	"	"	"	"			
Maistries.	"	"	"	"	"	"	"			
Road Coolies.	12	46	"	"	552	"	"			
Total.	13	66	"	"	792	"	"	792	"	"
Grant II.— Education.										
1. Training Schools.										
Masters.	"	"	"	"	"	"	"	"	"	"
Clerks.	"	"	"	"	"	"	"	"	"	"
Servants.	"	"	"	"	"	"	"	"	"	"
Total.	"	"	"	"	"	"	"	"	"	"
2. Municipal Schools.										
Masters.	"	"	"	"	"	"	"	"	"	"
Clerks.	"	"	"	"	"	"	"	"	"	"
Servants.	"	"	"	"	"	"	"	"	"	"
Total.	"	"	"	"	"	"	"	"	"	"
Grant III.— Sanitation & Medical Services.—										
1. Hospitals & Dispensaries.—										
Medical subordinates.	1	110	"	"	1320	"	"			
~~Clerks~~ Dispenser Compounder	1	10	"	"	120	"	"			
Servants.	3	12	"	"	144	"	"			
		17	"	"	204	"	"			
Total.	6	149	"	"	1788	"	"	1788	"	"
2. Vaccination.—										
Vaccinators.	1	15	"	"	180	"	"			
Peons.	"	"	"	"	"	"	"			
Total.	1	15	"	"	180	"	"	180	"	"
3. Registration.—										
Registrars. (Second Clerk)	1	20	"	"	240	"	"			
Peons.	"	"	"	"	"	"	"			
Total.	1	20	"	"	240	"	"	240	"	"

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

	No.	Salary per mensem.			Salaries per annum.			Totals of major heads		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
4. Conservancy.—										
Nuisance Inspectors.	1	30			360					
Maistries.	2	12			144					
Scavengers.	8	10			960					
Toties.	3	15			180					
Female do.	3	10			120					
Total.	22	146	8		1758			1758		
Grant IV.—Miscellaneous Municipal purposes—										
1 Lighting (...Contract...) ...										
Masaljees.										
Total.										
2. Markets.										
Superintendents.	1	5			60					
Servant.	1	5			60					
Conservancy Establishment										
Police Duty Establishment										
Total.	5	15	8		180			180		
Grant V.— Supervision & Management.										
1. Office.										
Manager.	1	35			420					
Head Clerk.	1	14			168					
Accountant.	2	14			168					
Attender.										
Peons.										
Tax Collectors.										
Toll Collectors.										
Toll Peons.										
Total.	3	49			588			588		

Tinnevelly
Municipal Office } 2nd May 1876

[signature] President

Statement III— Municipality of ~~Tinnevelly,~~ Tuticorin

Abstract of Deposits Account for the year 1875-76.

	Rs.	A.	P.		R.	A	P.
Balance brought forward.				Credited to Municipal Funds.			
Deposits by appellants.				Returned to appellants.			
Do. by renters....				Do. to renters.			
Do. by contractors.				Do. to Contractors.			
Do. as security by Municipal Servants.				Do. to Municipal Servants.			
Deposited for the execution of work for which private parties are liable.				Work done....			
				Returned to parties.			
Deposits under Sections 55, 76, 79, 122, 143, 149, or bye laws.				Paid to Claimants.			
				Balance.			
Total.				Total.			

Tinnevelly,
Municipal Office. }

[signature] President.

Statement IV.— Municipality of ~~Tinnevelly~~, Tuticorin
Demand, Collection, and Balance Statement for the year 1875-76
Current.

	1 Demand assessed.	2 Collected.	3 Remitted on appeal or otherwise.	4 Written off as irrecoverable.	Total, Columns, (2, 3, 4)	Balance.	
Rate on Houses &c.							
Taxes on Arts &c.							
Tolls.							
Total.							

Arrears.

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

Tinnevelly
~~Municipal Office~~.
1st February 1876

President.

63

Memo:

With reference to the Ipticorin Municipality, orders are requested on the President's proposal at the urgent request of the Native Commissioners to reduce the House Tax from 6¼ to 3⅜ per cent.

In the current year it was raised to the former figure at the instance of the Commissioners but they now say it has caused much distress to the poor according to the regular estimate for the current year the incidence of taxation per head of population will be about Rs 1-12-0 per head of population which is higher than it was in any Municipality in the Presidency in 1872-73. If the rate be not reduced the incidence for

and reduced to 3⅜ only in 1874-75

I prepared, when last year's Budget was under consideration to reduce the House Tax to 3⅜ per cent but was negatived: and I now appeal to the Council in the case that it is intended to be abolished. If there is still a surplus I would recommend that the Tax be abolished.

The minimum vote allowed: and except that the minimum be taken

Secretariat in a letter from the President Municipal Commissioner, Tinnevelly to the Chief Secretary to Government dated 7th February 1876 No 730 G.O. No 730 dated 8th February 1876.

Submitted to Board of Revenue

Submitted to Board of Revenue

Submitted to Board of Revenue

for 1875-76 will be about Rs 1-9-6 and if it be reduced the incidence will be about Rs 1-5-0. It is to be borne in mind however that 12 annas of this is owing to tolls which only falls indirectly on the townspeople and probably affects the mercantile community only to any considerable extent, as the town is a somewhat important sea port.

Even with the reduced taxation the estimated allotment for new works is Rs 4700 or more than was spent in that way in 1873-74 in 27 out of the 47 Municipalities. The allotment for education is Rs 700 which is fair when it is considered that the population of the town is only # 10565. Under conservancy however there is a reduction of Rs 852 when compared with the actuals for 1873-74 & the Secy's letter the amount is said to be the same as last year but this appears to be a mistake.

1873-74 Rs 3170
1875-76 2318
Rs 852

Note

The incidence of taxation in Tuticorin according to the present budget is only Rs 0-12-11 or excluding tolls Rs 0-6-4

In Palamcottah Rs 0-11-2 excluding tolls Rs 0-4-0

Tuticorin & tolls = 0-11-9

Loss if reduction of Rs 852 be made.

is in principle sound, I would suggest the adoption of the byelaws recently framed by Municipalities should so strongly object to it as they do. The proposed reduction should not be carried out in other places where any high rate of taxation per head is not found to be necessary. Immediately on completing the Lighthouse it is proposed to reduce the house-tax.

I agree with His Excellency and reduce the house tax R.E. 21/3

47

No. 34. Tinnevelly 1st February 1875

From.

H. H. Conyn Esqre

President Municipal Commission

To The Honorable D. F. Carmichael

Chief Secretary to Government

Sir. Fort Saint George

I have the honor to forward herewith the Budget Estimates of receipts and Expenditure for 1875-76 for the 3 Municipalities in this District.

Tinnevelly. 2. A sum of Rupees 18,360 (including the expected balance of Rupees 100 in the beginning of the year) is proposed to be raised in this Town, i.e Rupees 8670 on Tolls, Rupees 1830 on Taxes on Vehicles and animals and the Registration of Carts. Rupees 2,350 on houses, Rupees 2700 on Taxes on arts, &c &c.

3 The increase above last years estimate is due to provision having been made for the levy of the Profession tax, which was discontinued during the current

year, under Government Order No. 434
dated 1st April 1873.

4 The reason for its re-imposition is this.
The Town is intersected by the Tinnevelly irrigation Channel from the Tambraparni and is skirted on the north by the Kodagan Channel from the same river, and by two large tanks, the Krishnaperi and the Kandiaperi, which that Channel supplies. Further north, and on a gradually ascending level, is the rain-fed tank of Karisalkulam, the surplus water of which finds its way into the Kodagan channel west of the Town. North of the Karisalkulam, is a whole series of rain-fed tanks, all on still higher levels, and all draining southwards to the Karisalkulam.
In seasons of heavy rain, a breach in one of the northern series of tanks is almost certainly followed by the breach of all below it, and finally, the waters

of Karisalkulam are discharged in great volume into the Kodagan Channel and its tanks, which being already full burst and send through the Town, a disastrous flood, such as has recently been experienced.

5. To remove this danger, a scheme was mooted by which the surplus waters of Karisalkulam would be carried clear away to the east of the Town by a new Channel, and allowed to fall into the Kodagan Channel lower down in its course.

6 The District Engineer has undertaken to prepare an estimate for the completion of this project, and should the Government, on its submission, think fit to charge any portion of the cost to municipal funds, the Commissioners desire to devote the entire proceeds of the Profession tax, Rupees 2700, towards a work of such great importance to the Town.

7. The house taxes fixed at the low rate of the 3/8 per cent on the

estimated rentals, and I do not think that the re-imposition of the proposed tax on professions, with a liberal scale of classification and exclusion of petty trades, will press with undue severity on the towns people. I request therefore that the Government may be pleased to sanction the re imposition of this tax, as proposed.

8 The Tolls are levied at half the maximum rates allowed, and the estimated income to be derived from this source is about the same as that of last year.

9 The Tax on houses is estimated at Rupees 2,350 or nearly the same figure as last year.

10 Rupees 1730 will be received as contribution to the Tinnevelly Hospital, as usual, partly from Sangarkhana funds and partly from the Local Fund Board, Tinnevelly Circle.

11 Fees, Fines and Miscellaneous Receipts are estimated at Rupees 1080.

12. The estimated balance at the end of 1875-76 is 100 Rupees.

13 The proposed taxation averages 11 annas a head on a population of 20949. as against 9 annas last year. The present average is the same as that for the Town of Palamcottah, after making the Reduction in the taxation of the latter proposed in paras 18 and 27.

14. The proposed expenditure is Rupees 18,260 viz.

Rupees	3360.	for New Works
	2620.	for Repairs
	1050.	for Education
	3820.	for Conservancy
	1400.	for Lighting
	2080.	for Medical Charges
	250.	for Vaccination
	3680.	for Establishment & Contingencies
	18260	

15. The proposed Expenditure for New Works includes Rupees 2700 as the contribution to the Karisalkulam Extension scheme referred to in para 5, and Rupees 660 for completing the road on the Nainakulam tank bank and other improvements to the work. The allotment for gravelling

streets

streets is made as large as funds would permit.

16. The other items do not seem to call for particular remark.

17. Of the Rupees 18,500 (including the expected balance of Rupees 500 in the beginning of the year) proposed to be raised in this town, Rupees 8000 are from Tolls, Rupees 1700 from Taxes on Vehicles and animals and the Registration of Carts & Rupees 2550 from Houses. Palamcottah

18. The decrease below last years' estimate is owing to a smaller balance expected to remain at the commencement of the year than last year, and to the proposed reduction in the rate of house tax from 6 to 4 11/16 per cent, on the estimated rentals per annum, in consideration of the poverty of the majority of the people of this town.

19 The Tolls are levied at half the maximum rates allowed, the increase over last year is only apparent as Rupees 1200 have been provided in the budget estimate of expenditure for establishment in case the Commissioners should, as is not improbable, find it necessary to take the management of tolls into their own hands.

20 The receipts from the Sanitary fund are estimated at Rupees 3880, Rupees 160 will be received from the Local Fund Board of the Tinnevelly Circle, as a contribution towards the hospital.

21 Fees, Fines and Miscellaneous Receipts are estimated at Rupees 1410.

22. The balance in hand is estimated at Rupees 300 at the close of 1874-75.

23. The proposed taxation averages 11 annas a head on a population of 17,495, against an average of 13 annas for last year.

24 The proposed expenditure is Rupees

Rupees 18,200 viz

Rupees 1650 for a New Road, Bridges, Tunnels &c
1000 for Repairs to Do. Do.
600 for Education
2440 for Conservancy
1290 for Lighting
5920 for Medical charges
130 for Vaccination
5170 for Establishment & Contingencies
18200.

25 The reduction in the estimate for education is due to certain female Schools having been withdrawn from the supervision of the Municipal Commissioners, and supported from Provincial Funds. Order Government Order No 42 dated 14th January 1874. The increase under head Medical Charges, is attributable to the growing wants of the Dispensary

26 To meet the deficit caused by the proposed reduction in the House tax, a corresponding reduction in the expenditure has been made under Establishment, Conservancy & Public Works with due regard to efficiency. The reduction under head of Conservancy is partly due to the fact that the Municipality is provided with Scavengering Carts purchased in the current year at a cost of Rupees 520. The other items remain about the same as before.

27 The Commissioners were unanimous in considering the reduction in the House Tax necessary. With the proposed reduction, however, the tax will still be higher than the rate already obtaining in Tinnevelly and proposed for Tuticorin, and thus is no hardship, as Palamcottah pays no profession tax. Under the circumstances, I request the Government will be pleased to approve of the proposed reduction.

Tuticorin

28. The anticipated receipts during 1875-76 are Rupees 16,114 against Rupees 21,011 for 1874-75. the decrease of Rupees 4,897 is attributable chiefly to the expected reduction of Rupees 1000 in Tolls consequent on the opening of the Railway and to the

proposed lowering of the rate of House tax from 6¼ to 3⅛ per cent (the rate which was in force prior to 1874-75) on the estimated rental of houses. This reduction in the house tax is made at the urgent request of the Native Commissioners, who have represented that the imposition of such a heavy tax has caused distress to the poorer classes of the Towns people.

29 Tolls are levied at half the maximum rates, and Rupees 8000 will be realized under this head. Rupees 3000 will be collected on Houses. Rupees 2000 from taxes on arts, and Rupees 550 from taxes on Vehicles and animals and the Registration of Carts. Rupees 700 will be received for the Hospital and Rupees 150 towards a Choultry (total Rupees 850) from the Local Fund Board, Tinnevelly Circle.

30 Fees, Fines and Miscellaneous receipts, are estimated at Rupees 1414.

31 The balance on hand at the beginning of 1875-76 is estimated at Rupees 300 and the closing balance at Rupees 242.

32 The proposed taxation averages 1 Rupee 4½ annas a head on a population of 104185 as against Rupees 1-11-0 for the current year.

33 The proposed expenditure is Rupees 15872 viz

Rupees 1700	for New Buildings, Roads & Drains
1600	for Repairs to Do. Do.
700	for Education
2318	for Conservancy
880	for Lighting
2938	for Medical charges
200	for Vaccination
2536	for Establishment & Contingencies
15872.	

34 In the year 1875-76, the Commissioners will have to devote a part of their income in payment for fresh water which is now supplied to the town, and for this Rupees 1200 is allotted; and as the Conduit to the north of the town is still incomplete, Rupees 1000 is also allotted for this work.

35 Rupees 1600 is allotted for Repairs,

and Rupees 500 has been allotted for levelling and filling up hollows in the swamps and the work is one which, on Sanitary grounds, should not be neglected.

36 Rupees 2000 will be required for a new Road which, from the circumstances of the town spreading to the west, is needed.

37 For Education, the Commissioners have allotted Rupees 700, which has been found amply sufficient during the present year.

38. The provisions for Conservancy and Sanitation are the same as last year, the Commissioners have their own Carts & Bullocks, and the work is now done more to their satisfaction.

39. Rupees 638 has been budgetted for the Dispensary over and above the last years grant which was found insufficient, and the Commissioners do not wish to curtail the expenditure under this head, as the Dispensary has proved a very useful institution

institution and is much appreciated.

40 The Commissioners trust that this reduced grant will prove sufficient for all requirements of the Municipality, and, considering the high average of taxation in this Town, I beg to support their recommendation regarding the reduction of the House Tax.

No-48 I have the honor to be
Sir
Your most Obed Servt
V. H Lowis.
President

Municipal 1875 8/83

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commission Tinnevelly dd 1st Feby 1875 No 34

Minuted by the Hon'ble W. Robinson. c.s.i 3/18 March 1875. 69

Order thereon 5 April 75 No 730.

A comparative Abstract of the Tinnevelly Estimates for 1874/75 and 1875/76 is given below

Receipts -	1874/75	1875/76
Balance Brought forward	1000	100.
Assignment by Government	50	20.
Rate on houses &c.	2400.	2350.
Tax on Arts &c.	"	2700
Tax on Vehicles &c.	1000	1200.
Registration of Carts	600	630.
Tolls	8300	8670.
Fees	200	200.
Fines	150	200.
School Fees	170	150.
Endowments &c.	1284	1280.
Contributions from Local Funds	530	530.
Miscellaneous	280	330.
	15944.	18,360

See minute 20/3 1876

Charges.

Grants

New Works.

Communications	200	500.
Sanitary and Miscellaneous	1420.	2860.

Repairs

Repairs			
	Communications	1500.	1760.
	Sanitary & Miscellaneous	730.	100.
	Establishment	} 770.	120.
	Tools & Plant.		100.
Grant II.			
	Municipal Schools.	200	50.
	Results Grants	1000	1000.
Grant III			
	Hospitals	1950	2080.
	Vaccination	260	250.
	Registration of Births &c.	180	190.
	Conservancy	4050	3820.
Grant IV.			
	Lighting	1500	1400.
	Other purposes.	334.	480.
Grant V			
	Supervision & Management	1780.	3010.
	Balance	80	100.
		15944	16360

The President should have explained why he estimates that only a small sum of Rs 100 will remain unexpended at the close of the ~~current~~ year 1874-75 although ~~the Estimate~~ ~~is more moderate~~ than the actual opening balance of ~~the current~~ that year exceeds the Estimate by Rs 1121.

The President advocates the re-imposition of the Profession tax on the ground that funds are required to carry out a project by which the Surplus waters of the Kamsalkulam will be diverted so as to prevent the possibility of the recurrence of a disastrous flood such as has lately been experienced.

It appears that the scheme is not yet matured and that the Commissioners entertain some expectation that on its submission the Govt. may not insist on its being carried out from Municipal funds. Under these circumstances it would be premature to discuss any proposal for the resuscitation of the Profession tax for the purpose indicated. The entry against the Profession tax and the allotment for the work in question must consequently be struck out of the Budget.

It appears to be the intention of the Commissioners to retain the tolls under their own management as in 1873-74 when a combination appeared to have been entered into by the bidders when the farm was put up for Auction for the year. It is to be noted however that under the proposed arrangement the net proceeds after deducting the cost of Collection are estimated at Rs 4250 only or Rs 850 less than the amount realised by the sale of the farm for 1872-73 when the effects of the loop-line had not been experienced

Should not the scheme be referred to the P. W. Dept? We need the advice of a duly qualified Engr. officer as to the feasibility of the proposal.

Note
The scheme is still under consideration as far as is known. It may very probably be submitted to the Dr Engr with the P.W. Dept in the first instance but if the latter should be referred to the latter Dept it will be referred to the latter Dept for consideration

Tolls Rs 8,670.
Collection and Contingencies " 1420
7250

Experienced. Unless the Combination is such as to preclude so high a bid as Rs 1250 it would be better for the Commissioners to revert to the Contract system.

Palamcottah

Receipts

Balance brought forward	874-75	875-76
Assignment by Government	2000	500.
Rate on houses &c	40	40.
Tax on Arts &c	3200	2550.
Tax on Vehicles &c	"	"
Registration of Carts	1500.	1275
Tolls.	450	425.
Fees	9000	8000.
Fines	150	150.
Endowments &c	200	100
Contribution from Local Funds	3700	3280
Miscellaneous	400	450.
	1000	1120.
	21500	18500.

Grant I.
Pay Works.

Communications	925	1200.
Sanitary & Miscellaneous	325	450.

Repairs

Communications	150	700.
Sanitary & Miscellaneous	300	300
Establishment	560.	180
Tools & Plant		70.

Grant II.

Salary Grants	500	84.
Result Grants	600	430.
Contributions for Inspection	"	86.

Grant III.

Hospitals	5270.	5920.
Vaccination	130	130.
Registration of Births &c	230	130.
Conservancy	810	2440.

Grant IV.

Lighting	1520	1290
Markets	350	355.
Travellers Bungalows	142	140.
Planting Avenues	1700	1500.
Other Items	168	15

Grant V.

Supervision & Management	2820	2800.
Balance	1500	300
	21500	18500

(87)

I am not inclined to agree to the proposal to reduce the rate on houses from 6 to 4 ½ per cent on the Estimated Annual Rental in consideration of the poverty of the majority of the people of the Town, and as the contingent reduction in the Estimated expenditure is said to be small, I do not consider that any attempt to reduce the rate should be made with a view to afford relief to the poor, and I would not recommend the reduction of the rate if it involved the sacrifice of any of those Direct Municipal Taxes which press on the well-to-do classes. I would rather leave the rate as it is, leaving it to the discretion of the Municipality to reduce the rate if they find that the income from the Taxes is more than sufficient for the purposes for which they are levied. I would also recommend that the Municipality be empowered to remit the Taxes on property assessed at a low value, and to exempt from taxation altogether property assessed at a very low value. I would also recommend that the Municipality be empowered to remit the Taxes on property assessed at a low value, and to exempt from taxation altogether property assessed at a very low value.

The Commissioners propose to reduce the rate on houses from 6 to 4 ½ per cent on the Estimated Annual Rental "in Consideration of the poverty of the majority of the people of the Town," and as the contingent reduction in the Estimated expenditure is said to be small, I do not consider that any attempt to reduce the rate should be made with a view to afford relief to the poor, and I would not recommend the reduction of the rate if it involved the sacrifice of any of those Direct Municipal Taxes which press on the well-to-do classes. I would rather leave the rate as it is, leaving it to the discretion of the Municipality to reduce the rate if they find that the income from the Taxes is more than sufficient for the purposes for which they are levied. I would also recommend that the Municipality be empowered to remit the Taxes on property assessed at a low value, and to exempt from taxation altogether property assessed at a very low value.

~~in the rate cannot be sanctioned especially as the recent abolition of the Octroi Tax also renders it undesirable the adoption of any measure calculated to cripple still further the resources of the Municipality~~

In explaining the Entry against Tolls, the President remarks "the increase over last year is only apparent as Rs1200 have been provided in the Budget Estimate of Expenditure for Establishment. It is presumed that this remark has reference to the regular Estimate for the current year as the receipts from Tolls ~~last year~~ in 1873-74 and the Estimate ~~of the current year~~ for 1874-75 are both in excess of the present Estimate

Under Expenditure, a smaller provision is made for Education in consequence of the Charges connected with Girls Schools having been transferred from Municipal to Provincial Funds

and leaving the maintenance of a tax on horses, lesser than the average. I think they are unduly apt to mislead to misjudge taxes for new works.

Japan with R.L's note

Funds.

The proposed reduction in the Conservancy and Lighting Charges, will not be necessary, with House tax continued at the present rate.

Ipticoreen

Receipts.	1874/75	1875/76.
Balance brought forward	201	300
Abatement by Government.	142	150.
Halcon hackles &c.		3000.
Tax on carts &c.		2000.
Tax on Vehicles		400.
Registration of Carts	1876	150.
Tolls.		8000.
Fees		400.
Fines		100.
Endowments &c.	446	420.
Contributions from Local Funds.	850	850.
Miscellaneous	607	344
	21010	16114.

21/3

Charges.

Grant I. New Works.		
Communications		2000.
Sanitary & Miscellaneous	7587	2700.
Repairs		
Communications		1500
Sanitary & Miscellaneous	1529	100.
Establishment	796	792.
Grant II.		
Result Grants.	221	700.
Grant III.		
Hospitals	2919	2938.
Vaccination	196	200
Registration of Births &c.	240	240.
Conservancy	3562	2518.

Grant IV. Lighting	854	880.
Cemeteries	92	122.
Other purposes.	1107	344.
Grant V. Supervision & Management	1099	1038
Balance advances refunds	208	-
Municipal Fund		24/
Educational Fund	300	215
	21010	16114

Under the circumstances represented & the Board the Govt will not object to the rate of House-tax being again reduced to 3/8 on the annual rental value.

It is observed that even with this reduction the amount available for loan works will still be high when compared with that in most other Municipalities

No farther remarks seem called for and the budget is accordingly passed as submitted.

H
3/4

Jo Pres'd Mun. Com: Jaffna 6
Public Works Dept 16
Revenue Dept 6
Board of Revenue 14
Accts Genl: 6
Sanitary Comr 6
Surv: Genl: Irr: Mal Dept 6
Director of Pub Wks 7
Pres't of the Local Fund 6
Jaffna

Dep 7/4

100 240
Pres of Jaffna

Govt. of {187} Madras.

To

Dated
Recd. } 187 . No.

Nos.

2. Dispatch as amend.
as per orders.

17-10-08

Govt. of {187 } Madras.

Fwl

G. O., 5th Augt. 1875, No. 730.

Nos. 47-82

Immediately Dr. Cramp - the Budget Estimate for 75-6 of the Tinnevelly, Palamcottah & Tuticorin Railway, forwarded