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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Fin. DEPARTMENT

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1512/1

GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

19th August 1881, No. 1512.

Municipal—Reports.

Read the following paper :—

From V. RAJAGOPALA CHARI, Vice-President of the Municipal Commission, Tinnevelly, to the President of the Municipal Commission, Tinnevelly, dated Tinnevelly, 2nd June 1881, *No.* 116 [*Current No.* 1592].

I have the honor to submit the following annual report for the official year 1880-81. The usual statements accompany.

2. The gross receipts of this Municipality, according to the budget sanctioned in G.O., No. 489, dated 8th March 1880, should have been Rs. 24,960. The actual receipts including the opening balance, however, have exceeded this amount by Rs. 1,920. This is mainly due to a larger opening balance having remained from the last year's fund than was expected, it having been Rs. 1,980-3-9 against Rs. 547 estimated in the budget. Increase is also to be found more or less in several of the items of the receipts over the budget figures as detailed below. The actual expenditure during the year has been Rs. 23,365-10-7, leaving thus a balance of Rs. 3,514-9-2 to be carried to the accounts of 1881-82.

REVENUE AND RECEIPTS.

3. 1. *Rates and Taxes, &c.*, (*a*) *Rates on Houses.*—The demand for the year as per register was Rs. 6,294-7-0. There were reductions and remissions made to the extent of Rs. 7-3-0 on appeal, thus leaving a net demand of Rs. 6,287-4-0 to be collected. The collections during the year amounted to Rs. 6,220-15-0, *i.e.*, Rs. 20-15-0 in excess of the budget amount and Rs. 66-5-0 fell in arrears. There were in all twenty-six appeals preferred against this tax, in three of which only remission of the full amount was granted. In seven others reductions, amounting to Rs. 5-9-0, were made, while in the other cases the original assessments were confirmed.

4. I regret to mention that during the year under review a larger number of demand-notices* and warrants† had to be issued than usual to collect this tax, and this was due to an agitation in the town against the Municipality during the latter part of the year. Some of the townsmen of the Tinnevelly formed themselves into a committee apparently with the object of watching the proceedings of the Municipal Commissioners but really to thwart their measures and to create a sort of opposition against them. This committee went to work by first collecting a small tax, as it were, from the poor and ignorant classes, some funds being required, as they gave out, to take steps against Municipal oppression, and those poor people having paid this impost were led on to believe that they were completely free from all Municipal taxation. In consequence not only the house-tax, but also the tax on arts and trade, which was till then freely coming in without any coercive measures being adopted, was suddenly discontinued to be paid, and it was to dispel this false idea that so many notices and warrants had to be issued. The Commissioners, however, were lenient as much as circumstances would permit in carrying out the provisions of the law. When it was seen that the people had been disabused of their false hopes and were inclined to pay they freely remitted all notice

* 770 Demand-notices.
† 360 Warrants.

and warrant fees in cases of those poor men who paid the house-tax only. Thus, notwithstanding the difficulties they had to encounter, they have been able to collect over the budget amount.

5. The arrears of house-tax due on account of the year 1879-80 were Rs. 84-9-0, of which Rs. 58-9-0 were collected during the year and Annas 9 subsequently. Rs. 25 have been struck off as irrecoverable, and steps are being taken to collect the remaining Annas 7 if possible.

6. *Rates on Lands.*—The demand under this head, as per register, was Rs. 117-6-0. Of this, Rs. 87-6-0 were collected in the year, and Rs. 30 remain to be collected. Out of Rs. 37-14-0, the arrears of the previous year, Rs. 17-4-0 were realized and Rs. 19-9-0 have been struck off as irrecoverable on the 23rd May 1881, the balance of Re. 1-1-0 being considered likely to be recoverable.

7. *Taxes on Arts.*—The demand under this item was Rs. 4,379 on 1,296 individuals. Rs. 446 were remitted on appeal, and thus the net demand amounted to Rs. 3,933. Out of this Rs. 3,415-8-0 were collected in the year, and there remained a balance of Rs. 517-8-0 at the beginning of the current year. The collections made in the year are in excess of the budget figure by Rs. 415-8-0. Necessary steps are being taken to collect as much as possible of the balance. Out of Rs. 144, the arrears of the previous year, Rs. 36 were collected and the balance has been struck off as irrecoverable on the 31st January 1881. It was mostly due from Vakils who had removed to the Tuticorin Munsif's Court.

8. *Taxes on Vehicles and Animals.*—Rs. 483 and Rs. 826-4-0 were collected under each of the above heads, being in excess of the estimate by Rs. 3 and Rs. 26-4-0 respectively. This slight increase calls for no remark.

9. *Registration of Carts.*—Notwithstanding the increased rate of fee levied during the year, the number of carts registered was greater than that of the previous year, and the amount realized was more than the budget figure by Rs. 648. The Inspectors were directed to pay special attention in their walks about the town to examine that all the carts had been registered, and hence the result.

10. *Tolls.*—The tolls were let on contract for Rs. 7,800, and the contractor having failed after the first eight months, they had to be resold. Then they fetched only Rs. 2,125 for the remaining months, *i.e.*, at the rate of Rs. 531-4-0 per month, and the loss was recovered from the first contractor. He was also made to forfeit Rs. 200-1-0 from the compound license fees due to him on account of the failure of the contract in accordance with the stipulations entered into by him.

11. *Compound License Fees, Section* 81.—Rs. 531-3-0 were collected in all under this head and paid to the contractor with the exception of the amount which was required to make good the loss resulting from the resale of tolls. As it was found that the liberal granting of licenses to outsiders for carts tended much to diminish the tolls, the Commissioners resolved for the second-half of the year not to grant such licenses to carts outside the town, and this resolution is in force during the current year also. The share of tolls due to the Local Fund Board was paid within the year as soon as each instalment was paid by the contractor.

12. *Licenses.*—Nine cart-stands and one slaughter-house were licensed as usual for Rs. 10, and ten wood depôts for Rs. 5 each, respectively. The total amount realized under this item was Rs. 150. If to this be added Rs. 150 the fees levied for temporary erections, it will be found to correspond with the amount shown in the budget.

13. *Imperial License Tax.*—The first demand as per list was Rs. 2,120, and in the disposal of appeals Rs. 255 were deducted, and there thus remained a net demand of Rs. 1,865 due to Government. This figure is much below the budget amount, as the last class was abolished subsequent to its preparation. There was some difficulty in the collection of this tax also, and fourteen persons were recommended for fine to the Collector who was pleased to impose a fine of Rs. 10 on each. To four persons, however, half the amount of fine was refunded, and the collection on account of fine amounted to Rs. 100. Two persons, assessed at 10 rupees each, have not yet paid the

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tax, and it does not seem likely that it would be recovered from them at all. The other particulars regarding this tax are embodied in a separate report.

14. *Contribution from Special Fund.*—Of the receipts due under this head only Rs. 7-11-0 were realized on account of pound fund, while nothing was recovered on account of road-cess. The latter item is in arrears for the previous year also, and the Deputy Collector has been more than once addressed on the subject. The fishery rents yielded only Rs. 32 against Rs. 35 the budget amount.

15. *Contributions from Local Funds.*—The usual contribution of Rs. 530 was paid by the Local Fund Board on account of the dispensary.

16. *Fines and Fees.*—The sum of Rs. 718-3-0 under this head includes as usual the fees collected for temporary erections Rs. 150, the demand and warrant fees Rs. 291-12-0, and the Magisterial fines Rs. 276-7-0. The details of demand and warrant fees are shown below:—

Year.	No. of Notices or Warrants.	Amount. Rs. A. P.
1880-81 ..	Notices 608	154 12 0
	Warrants 198	68 4 0
1879-80 ..	Notices 69	17 12 0
	Warrants 69	23 0 0
	Land Tax.	
1880-81 ..	Notices 32	8 0 0
	Warrants 12	3 0 0
1879-80 ..	Notices 44	11 0 0
	Warrants 22	6 0 0
	Total ..	291 12 0

17. *Fees in Schools.*—The amount collected under this head has been this year much in excess of the budget amount, being Rs. 268-1-6 against Rs. 145. The school got on well during the year so much so that three scholars passed the Middle School Examination. The Commissioners have notwithstanding, partly in deference to the wishes of Government and partly from want of funds, arranged to reduce the standard of the school to Upper Primary and thus make it purely elementary.

18. *Rent of Markets.*—The receipts under this item were below the estimate by Rs. 213-12-0. The old meat market, which in the previous year was leased out for Rs. 307, fetched only Rs. 246 in the year under review, and there was also a reduction by about Rs. 185-14-0 in the rental of stalls of the Pennington Market. To make both these markets more attractive the Commissioners have tiled a greater portion of the first and are erecting four substantial stalls in the second. The stalls of the Pennington Market were, it should be remembered, erected only as a temporary measure and not in a substantial form. Naturally, therefore, as years roll on the attraction they had at first is also gradually becoming worn out, and it is only when proper stalls are built of the kind now in the course of erection, which would cost about 3,000 rupees or so, the Commissioners will be in a position to hope for permanent and good income therefrom.

19. *Payments for Municipal Service by private parties.*—Rs. 20 were paid by the residents of Vayal street as contribution towards the cost of repairing the pathway leading to it. It being rather in an out-of-way locality, the Commissioners were not inclined to undertake the work solely from the Municipal Funds. Rs. 10 were paid by a female to light a private lamp fixed by her in front of her house.

20. *Endowments, &c.*—The receipts under this head were as usual Rs. 1,200 on account of the dispensary paid by the Palamcottah Municipality, and Rs. 84-13-7 on account of water-pandal paid by Government.

21. *Miscellaneous.*—The amount realized by sale of sweepings was only Rs. 130 against Rs. 225 provided in the budget. This is due to the second night-soil pit not having been sold within the year. As it was filled up only in the month of February, the manure had not become sufficiently ripe, and it was, therefore, thought advisable

to postpone the sale. The other pit was sold for Rs. 100, and the balance of Rs. 30 was recovered from the sale of the dung of the Municipal conservancy bullocks.

22. *Avenue.*—The produce of cocoanut trees was let on lease for Rs. 162-8-4, and Rs. 84-5-9 were realized by sale of clippings.

23. The sum of Rs. 319-1-0, shown under the minor head "Miscellaneous," comprises the following:—

RS.	A.	P.	
100	0	0	the value of a piece of land sold by the Commissioners during the year.
19	0	0	the price of conservancy bulls sold.
200	1	0	the fine levied from the toll contractor for default.

EXPENDITURE.

24. *Grant I—Public Works, Buildings.*—Out of Rs. 800 provided in the budget towards the improvement of the Pennington Market, only Rs. 253-14-5 have been utilized for the purpose within the year. An archway was opened and a tiled cook-room for traders resorting to the market was constructed. The other improvements cost Rs. 119-5-0. Four new stalls, likely to cost Rs. 1,810, are in the course of erection, which will have to be paid for during the current year.

25. *Drainage.*—No expenditure was incurred under this head as the amount provided in the budget was found too little for any work of utility.

26. *Water-supply.*—A bathing ghât was erected for Rs. 326-6-3 in Nainakulam. It is much used by the townspeople and is considered a boon by them.

27. *Miscellaneous.*—Two good latrines, costing Rs. 448 and Rs. 646-8-0 respectively, were erected during the year under review. The first is on the dry-earth system with a covered roof, and has 34 seats; the second consists at present only of two large enclosures with brick and chunam walls, one for males and the other for females. The Commissioners intend converting this also into one on the dry-earth system when funds become available. As they had to purchase the land for Rs. 163-8-0, they have not been able to complete the work within the year. A urinal also was constructed at a cost of Rs. 10-14-0 in the latrine within the office compound.

28. *Repairs—Communications.*—Rs. 2,059-10-1 were spent under this head. The maintaining of the roads and streets already gravelled cost Rs. 1,618-15-1. Eleven streets were newly gravelled during the year. The Commissioners would have gravelled a larger number of streets had it not been for the heavy drain on their funds on account of repairing the roads and streets damaged by the flood in the months of November and December. The town is unfortunately subject to periodical floods caused by the overflow of the water of Karisalkulam tank, and heavy charges are now and then to be incurred on that account; and it seems to me reasonable that the Government should be moved either to protect the town from such floods or contribute towards the cost of repairing the losses thereby sustained. A bridge over Nainakulam channel was repaired at a cost of Rs. 138-2-2, and Rs. 68-3-1 were spent in repairing the other bridges. One street, which was extremely narrow with rows of thatched buildings on either side, was widened with great difficulty almost at a nominal cost of Rs. 13-3-5, and the street has been gravelled subsequently. Tiled and terraced buildings have for the most part taken the place of thatched huts therein.

29. *Buildings.*—Twenty-one stalls of the meat market were tiled in the year. Rs. 196-3-5 were paid for seven stalls, and Rs. 637 remain to be paid. Certain improvements in the dispensary building were also made at a cost of Rs. 67-14-11, and in whitewashing and doing sundry repairs to other buildings Rs. 23-14-4 were spent.

30. *Drainage.*—Two tunnels near Tamaraikuttam and Kulataddi street were repaired at a cost of Rs. 36-8-0, and the third in Tandiyalsavadi street for Rs. 69. Though no provision was made in the budget under this head, these charges were incurred by reason of these improvements having been emergent.

31. *Water-supply.*—A bathing ghât in Nainakulam channel was improved at a cost of Rs. 109-15-11.

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32. *Miscellaneous.*—The cattle shed, which was formerly a thatched building, was tiled in the year, and two latrines in Vagaiyadi street and Tirupanipillaiyar street were also repaired.

33. The minor heads 3 and 4 under Grant I call for no remarks.

34. *Grant II—(Education)—Municipal School.*—The Municipal school was worked with four teachers on salaries of Rs. 24, 12, 10, 10, respectively, and it got on pretty satisfactorily. The average number of boys that attended the school was 43. The total cost incurred on this account inclusive of contingencies was Rs. 737-1-1. Results grant was also paid to eight schools and the amount so paid came up to Rs. 601-8-0.

35. *Grant III—Sanitation and Medical Services.*—The establishment entertained on account of the dispensary cost Rs. 1,247, which is less than the budget figure only by one rupee. There has been considerable decreases under the other heads of "Medicines and Supplies," "Diet of Patients," and Sundries and Contingencies, and this can be accounted for only by the absence of diseases of any virulent form. The institution on the whole has worked very satisfactorily, and seems to be freely resorted to by all classes.

36. The increase under Contribution to Medical College is due to the amount due for the year 1880-81 having been paid within the year instead of as hitherto in the year following.

37. *Vaccination.*—The charge incurred under this head was Rs. 202-8-3, being the pay of two vaccinators on Rs. 10 and Rs. 7 each, and the contingency amounted to Rs. 16-10-3. I am glad to mention that good progress was made in respect of vaccination during the year. The Police were requested to assist the vaccinators in their beats, and they seem to have rendered good assistance in that way. The total number of cases vaccinated is more than double the last year's number with the results marginally noted. The cost per each case was As. 2-4.

Successful	1,150
Unsuccessful	236
Unknown	119
Total ..	1,505

38. *Registration of Births and Deaths.*—In this respect also the results of this year are much better than the last year's. The number of males and females registered to have been born was 405 and 412 against 325 and 298 respectively. The number of deaths was 418 and 426 against 421 and 393. The Registrar was, as in the former year, paid Rs. 10 a-month with a commission of 1 anna for every detected case. The commission paid to the Registrar amounted to Rs. 29-10-0 and his pay to Rs. 120. Thus the total cost under this head was Rs. 149-10-0.

39. *Conservancy—Establishment.*—The expenditure under this head was Rs. 2,296-6-10 comprising the following items:—

	RS.	A.	P.
Pay of the two Inspectors, at Rs. 20 each	480	0	0
Pay of the two peons, at Rs. 6 each during the whole year, and two more peons for January and February	162	14	10
Pay of the toties, ranging from 31 to 35 in number according to the heaviness of the work, at Rs. 3 to Rs. 5 per month ..	1,648	9	1
Pay of a watch to guard the Teppakulam during summer season	4	14	11
Total ..	2,296	6	10

The budget figure was exceeded slightly, and in doing so the Commissioners had in view the better sanitation of the town.

40. *Sanitary Service—Cost of Conservancy Carts, &c.*—Out of Rs. 1,600 provided in the budget under this head, only Rs. 433-10-3 were spent on account of feeding of bulls. This amount, divided by the number of bullocks maintained during the year, gives an average of Rs. 2-12-10 only per month per bullock. Eight new carts, four for sewage water and four for rubbish, were constructed during the year at a cost

of Rs. 434. Two night-soil carts of iron were also got from Madras for Rs. 238-11-5, and the railway charge and certain repairs amounted to Rs. 15-2-0. The repairing of the wooden carts cost Rs. 97-3-0. Previous to the construction of the sewage carts, two carts were engaged for hire, and under that head Rs. 32-14-10 were spent. Three bullocks were also purchased during the year for Rs. 120. Rs. 61-8-0 were spent on account of special sanitary service during the Anni festival, and the remaining amounts 38 + 60 + 2-4 were spent respectively in shoeing the bulls, in paying the bandyman, and in hiring the bulls in lieu of those that became sick for a time.

41. *Cleaning of Tanks and Wells.*—Rs. 65-0-2 were spent in cleaning the beds of channels intersecting the town, and Rs. 17-12-0 in cleaning a well and doing sundry repairs to the same.

42. *Contingencies.*—The amount spent under the heads "Contingencies" and "Miscellaneous" includes the following:—

	Rs.	A.	P.
Conservancy baskets, ropes, mamoties, &c.	32	2	8
Tar	19	4	6
Ten wooden dust-bins	4	8	8
For removing the earth which accumulated during the flood ..	3	8	0
Screens for Teppakulam	4	11	4
Total ..	64	3	2

Moveable wooden dust-bins were used for the first time during the year and they having been found successful, it is intended to increase the number.

43. *General Sanitation.*—Every possible attention was paid to the subject. The streets and lanes were kept scrupulously clean by employing as many toties and carts as were necessary. To supervise their work thoroughly two more peons were also appointed from the month of January. The Commissioners have been exerting themselves to the best of their ability also in the way of improving private privies and insisting upon the contents thereof being removed once in twenty-four hours as provided by the Municipal Act. I must, however, state that their efforts in this direction have been attended only with partial success. Another object which the Commissioners had chiefly in view was to prevent the use of combustible materials in buildings, they have been declining to grant permission to rethatch whenever they found that the applicants were men of means enough to tile their houses, notwithstanding that this measure of theirs gave rise to much dissatisfaction. In consequence of their thus exercising their discretion properly without granting indiscriminate permission, I am glad to mention that fifty-four buildings, which were formerly thatched, have been converted into tiled ones during the year.

44. *Grant IV—(Miscellaneous Municipal Purposes)—Lighting, Establishment.*—The number of lights was increased from 126 to 170 about the end of April 1880, and one masalchi, in addition to the seven already employed, was entertained to meet the increased work. Their pay was fixed at Rs. 5 each, but from the month of January 1881 it was raised to Rs. 5-4-0, as they one and all requested that some allowance should be given them for breakage of chimneys and burners. The total amount spent under this head was Rs. 528-7-5 against Rs. 540 the budget figure.

45. *Contingencies.*—The contingencies cost Rs. 1,429-2-1 against Rs. 1,500 the budget amount, and included Rs. 229-8-0 spent for fixing new lamp-posts and making lanterns. About fifty burners and ninety-eight chimneys were ordered from Madras for Rs. 98-13-0. The cost of kerosene-oil was Rs. 1,032-4-0.

46. *Markets.*—The establishment entertained for the market was the same as that for the previous year, and the pay of the two gumastahs amounted to Rs. 168.

47. *Choultries and Water-pandal.*—Rs. 96-13-4 were spent on account of the water-pandal.

48. *Watering Roads.*—In accordance with the suggestion made by the President in his remarks on the budget of 1880-81, this charge was not incurred.

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49. *Avenues.*—The charge under this head exceeds the budget amount by Rs. 129-5-10. About Rs. 76-12-2 were spent in planting newly 112 cocoanut trees in the Madura and new north roads, and one gardener was employed in addition to take care of the new plants.

50. *Police Contribution.*—Rs. 3,465-13-1 were paid on account of the Police contribution at 60 per cent. on the total cost. The budget provision had been made for 75 per cent. The contribution for March 1881 was paid within the month itself. Rs. 1,771-12-0 were also paid on account of Imperial license-tax after deducting from the net demand the sum due to the establishment at 5 per cent.

51. The late Manager Venkat Rao was paid a gratuity of Rs. 440 in consideration of his long and valuable service to the Municipality. This charge was sanctioned by Government* on the Commissioners applying for the same.

* G.O., dated 16th March 1880, No. 560.

52. The houses which hitherto bore numbers in paint only were numbered this year with brass plates. The numbers had to be gone through carefully for the census, when it was found that the paint numbers had been obliterated in majority of cases. Brass numbering was preferred on account of their permanency. The census contingency cost Rs. 66-12-11. For the above two items of expenditure there was no budget provision, as the taking of census was not expected at the time that the budget was framed.

53. *Grant V—Supervision and Management.*—The expenditure under this head calls for no special remark as it includes the usual charges ordinarily incurred. The *Fort St. George Gazette* was for the first time sent for during this year and is the only new item of expenditure. The office establishment was the same as in the previous year.

54. *Auditor's Report.*—Mr. G. T. Oliver audited the accounts of this Municipality and found them to be correct with the exception of a trifling sum of 3 annas in the sale-proceeds of some old materials. The remittance statement, which is for Rs. 9-15-9 the price of several things sold on a particular day, contains the two different signatures of one and the same purchaser of two deal-wood boxes. Whether actually four boxes were sold in two lots of two each, or the entry is only a mere repetition, it is not now possible to say. The latter supposition seems to have been more probable. The sale was conducted by the Sanitary Inspector in the presence of a Commissioner who has signed also the remittance statement.

55. With reference to his remark that there was no satisfactory check that he could apply to the receipts from miscellaneous sources, such as sales of old stores, dead trees, rubbish or sweepings, I beg to mention that, in addition to the remittance notes which are kept as vouchers, receipts have also been granted with serial numbers, in the counterfoil, to the persons making payments on those accounts, as suggested by him. It seems somehow to have escaped the notice of the Auditor. The Head Clerk is not certain that he showed the book to him.

Licenses for vehicles and animals have been granted for several years past under the signature of the Head Clerk only, and no frauds appear to have resulted therefrom. As persons apply for such licenses at all hours of the day, if it should be decided on that they should be given only under the signature of the Vice-President or some Commissioner, it will necessarily subject them to delay and inconvenience. In some Municipal offices it would appear that licenses are granted under the signature in seal of the Vice-President, the clerk having of course the custody of the seal. This does not furnish any additional security, but on the other hand diminishes the responsibility of the clerk actually granting the licenses. Rather than adopt this course, it seems to have been thought desirable to make the Head Clerk responsible for the correct granting of the licenses by making him sign them himself.

56. The other remarks of the Auditor relate to the uniformity in the form and size of vouchers and the opening of certain fresh accounts, and his suggestions will be carried out as far as possible.

ENCLOSURE No. 1.

ANNUAL MEDICAL REPORT OF THE MUNICIPAL DISPENSARY, TINNEVELLY, FOR THE OFFICIAL YEAR ENDING 31ST MARCH 1881.

	In.	Out.
Remained 31st March 1880	9	115
Admitted during the year	125	8,149
Discharged	105	8,141
Died	24	7
Remaining 31st March 1881	5	116

1. *Dispensary Buildings—Present state of Repair, &c., Furniture, Fittings, &c.*—The buildings are in good order, furniture and fittings sufficient. A temporary pandal has been erected around the dispensing and office rooms to lessen the effect of sun and rain, and a new window was appended to give more light and ventilation to the office room.

2. *Dispensary Committee—Frequency of Meetings.*—A Sub-Committee, composed of six Commissioners with the Zillah Surgeon as Vice-President, assemble once a month to examine hospital accounts and to discuss on any improvements or suggestions for the benefit of the dispensary.

3. *Most common diseases among out-door and in-door patients, their prevalence and fatality as compared with other years.*—Fevers, rheumatic and syphilitic affections, sore-eyes, inflammation of external ear, respiratory affections, diseases of stomach and bowels, gonorrhœa and its complications, abscess and boils, diseases of skin and ulcers, debility and injuries were prevalent among out-patients; fevers, syphilitic affections, dropsy, dysentery and diarrhœa, ulcer, debility and injuries among the in-patients. Fevers, dysentery, and diarrhœa prevailed in the year when the atmosphere was chill and damp during the south-west and north-east monsoons. Sore-eyes were prevalent during the south-west monsoon when the wind was strong and dusty.

The fatality among in-patients occurred in those who were anæmic, emaciated, and badly nourished, and among those who came here as beggars during the last famine from out-villages and neighbouring districts. The death-rate was rather less than in preceding years.

4. *Epidemics which have occurred in the station or its vicinity.*—Small-pox cases did occur throughout the year and the mortality registered was 113. The disease still appears sporadically now and then in the town.

5. *Inspection by Civil Surgeon, &c.*—The dispensary was visited daily by the Native Surgeon when he is at head-quarters, and from time to time by the Zillah Surgeon. The last annual inspection by the latter was on the 22nd November 1880, and the following remarks was recorded in the Visitors' Book:—"All in good order."

6. *General Remarks.*—The attendance of out-patients is greatly increased in this year than in last year; it is a satisfactory proof that the community at large in the town and in the adjacent villages value the advantages accrued from the dispensary. I see still that the rich have recourse first to their old vydian (native quack) and then apply for medical aid when they see no hope of recovery. The poor of all castes and creeds resort to the dispensary willingly and readily.

The quantity of rain gauged during the year was 40½ inches. The prices of all staple grains are cheaper than last year. The sanitary condition of the town is good and well looked after by the Municipality and more stringently when there is an approach of each feast and festival. The general health of the town and villages was tolerably good.

TINNEVELLY,
1st April 1881.

(Signed) P. NALLIAH NAIDU,
First-class Hospital Assistant.

No. 1054.

Submitted for the information of Government together with the prescribed statements, &c.

2. In order to secure the services of a trained Auditor entirely unconnected with the district, it is necessary to give him all three Municipalities; and as he cannot well begin work before the middle of April, it is difficult for him to send in all three reports before the middle of May. Allowing the Vice-Presidents even a week only to prepare their reports, it is almost impossible for me to get the last before the end of the first week in June. Hence the delay in submitting these reports.

3. *Paragraph* 5.—Notwithstanding a good deal of factions and not very creditable opposition the rates were realized with commendable punctuality and there were extremely few *bonâ fide* appeals.

4. *Paragraph* 9.—This shows the advantage of intelligent attention to business.

5. *Paragraph* 14.—No land-cess was levied on the lands situated within the limits of the Municipality, as the Board of Revenue have ruled that the Local Fund Act is not applicable to places to which the Towns Improvement Act has been extended, and that the cess already collected must be refunded to the parties concerned.

6. *Paragraph* 18.—I am still of opinion that the sale of certain articles, such as meat, fish, vegetables, &c., should be allowed in Municipal markets only, even on sanitary grounds; and from the financial point of view it is obvious what an admirable source of revenue such markets would be, far superior to any octroi duty.

7. *Paragraph* 28.—I have already stated my opinion to the same effect (*vide* Board's Proceedings, No. 307, dated the 22nd February 1881).

Paragraph 28, *part about the widening of a street.*—This is a very excellent improvement, and is due almost entirely to the energy of the Vice-President himself. I hope a good deal more will be done in the same direction. There is ample scope for such improvements in every town.

8. *Paragraph* 37.—The improvement in vaccination is another satisfactory feature in the report.

9. *Paragraph* 40.—The system of conservancy in Tinnevelly is, I believe, equally cheap and efficient.

10. *Paragraph* 43.—This again is very satisfactory, for the opposition to such reforms is persistent everywhere.

(Signed) S. R. LOCKE,
Deputy Collector,
for *President.*

TINNEVELLY,
15*th June* 1881.

ORDER THEREON, 19th August 1881, No. 1512.

The receipts and charges of the Tinnevelly Municipality for 1880-81 are compared below with the estimates for the year and the actuals for the previous year:—

RECEIPTS.

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.
	RS.	RS.	RS.
Balance brought forward	323	547	1,980
Rates on Houses and Lands	6,286	6,316	6,384
Taxes on Arts	2,020	3,000	3,451
Taxes on Vehicles and Animals	1,243	1,280	1,309
Registration of Carts	793	1,200	1,265
Tolls	4,035	5,800	5,850
Licenses	155	300	150
License Tax	2,743	2,550	1,945
Assignments by Government	50	100	40
Contributions from Local Funds	530	530	530
Fines and Fees	438	300	718
Endowments	1,362	1,287	1,285
Miscellaneous	2,455	1,750	1,969
Advances recovered	..	..	4
Total ..	22,433	24,960	26,880

CHARGES.

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Buildings	2,361	800	254
Sanitary and Miscellaneous	235	1,800	1,432
Repairs—			
Communications	1,148	2,120	2,060
Buildings	384	200	288
Sanitary and Miscellaneous	77	136	382
Establishment	178	180	172
Tools and Plant	1	30	6
GRANT II.			
Municipal Schools	701	696	737
Results Grants	489	500	602
GRANT III.			
Hospitals and Dispensaries	2,324	2,498	1,972
Medical College	..	100	241
Sanitary Inspection	..	..	61
Vaccination	195	234	219
Registration of Births and Deaths	178	180	150
Conservancy	3,225	4,110	3,915
GRANT IV.			
Lighting	1,532	2,040	1957
Markets	168	168	168
Choultries	97	100	97
Avenues and Watering Roads	289	360	339
Police	2,150	3,834	3,466
License Tax	2,420	2,372	1,772
Miscellaneous	..	..	757
GRANT V.			
Supervision and Management	1,997	2,039	2,318
Refunds	304	..	..
Balances	1,980	463	3,515
Total ..	22,433	24,960	26,880

2. The receipts excluding license-tax amounted to Rs. 22,955 against Rs. 21,863 estimated and Rs. 19,367 actuals of 1879-80. The increase over the previous year was due to enhanced taxation.* Each tax realized more than the estimate notwithstanding the difficulties at one time experienced in the collection of especially the house-rate; and the uncollected balances at the close of the year were small. The Vice-President gives an account of the number of processes issued, but does not report in how many cases it became necessary to have recourse to actual sale of property for the recovery of the taxes. The remission of the process fees reported was in the circumstances very judicious. The miscellaneous revenue shows a decline. It seems, however, susceptible of considerable improvement under energetic administration. The sweepings might be rendered more remunerative than they have proved to be in this Municipality, and the market revenue should gradually improve on better and more extended accommodation being provided. With reference to the President's remarks in paragraph 6, his attention is directed to G.O., 12th February 1879, No. 248, Financial Department, and to the provisions of the Act in regard to the extent of the control that can be exercised over private markets.

* 1. Extension of Tax on Arts, &c., to the last three classes.
2. Raising of Tolls from half to three-fourths of the maximum Tolls.
3. Raising of Registration fee for Carts to Re. 1-8-0.

3. The charges aggregated Rs. 21,593 against Rs. 22,125 estimated and Rs. 18,033 actuals for 1879-80. They were distributed in the following proportion:—

Grant I—Public Works	21·3
„ II—Education	6·2
„ III—Sanitation	30·4
„ IV—Lighting and Miscellaneous	31·4
„ V—Supervision	10·7
Total ..	100·0

4. The chief new works undertaken were certain additions to the market and the erection of two pucka latrines and a bathing ghât. On the former the full amount of the budget allotment was not spent, but a portion of the outlay was left to be paid in the current year.

5. The improvement of the roads and streets of the town appears to have received much attention from the Vice-President and Commissioners; and the gradual replacement of thatched huts by tiled buildings is noted with much satisfaction. The remarks in paragraph 28 of the Vice-President's letter regarding the periodical floods to which the town has become subject owing to the overflowing of the Karisalkulam tank will be communicated to the Public Works Department.

6. The expenditure on education was 5· per cent. of the year's receipts. The Municipal school is reported to have worked well. Its reduction to a lower class has been determined on by the Commissioners for reasons set forth in a separate correspondence on the subject. Eight schools earned results grants to the amount of Rs. 602, or Rs. 102 over and above the budget provision. The town abounds with unaided private schools, and 63·7 per cent. of the boy population receive instruction in the various institutions. The proportion of girls similarly benefited is, however, very small.

7. The working of the hospital and dispensary was as usual satisfactory. The number of patients treated did not vary much as compared with the previous year.

8. Vaccination made very good progress during the year partly owing, it is said, to the assistance rendered by the Police. It is presumed that the assistance consisted of pointing out to the vaccinators proper subjects for the operation. Although the results of the year were generally very favorable, there was a high proportion of unsuccessful and unknown cases. The

Births	817
Deaths	844

deaths registered show a preponderance over births which in a comparatively healthy year is hardly compatible with accuracy.

9. The Government are glad to observe that the Commissioners take a lively interest in the sanitation of the town. It appears that only partial success has attended their endeavours in this respect as far as regards private latrines. Neither the Vice-President nor the President adverts to the subject of the private scavengering service to which the Government drew attention when reviewing the report for 1879-80.

Vide G.O., 9th September 1880, No. 1732, paragraph 8.

10. The other items do not call for remark except that the large balance at the end of the year shows that sufficient diligence was not exercised in utilizing, as much as possible, the available funds of the year. The proper course was for the Vice-President to have prepared a supplemental budget for the sanction of the Commissioners and of Government on perceiving that the actual opening balance was largely in excess of that estimated in the budget.

11. The Auditor's remarks have, it appears, received due attention, but the Government consider that the licenses for vehicles and animals should be granted under the signature of the Vice-President or President and not of the Head Clerk. This practice obtains generally without inconvenience, and there seems no special reason why the Tinnevelly Municipality cannot follow it.

12. A sum of Rs. 61 is shown as expenditure under a new head "Special Sanitation;" and no contribution was paid on account of the sanitary establishment as directed in G.O., 21st October 1879, No. 1537, Public Department.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Tinnevelly.
" Revenue Department.
" Board of Revenue.
" Surgeon-General with the Government of Madras.
" Sanitary Commissioner.
" Director of Public Instruction.
" Inspector-General of Police.
" Accountant-General.
" President of the Local Fund Boards, Tinnevelly District.

Exd. T. O'Connor.

1512/87

Govt. of {1881} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION;
Tinnevelly,

&c., &c., &c.

Dated August, 19th.

Issued

Read. *Read.*

G.O., 19th August 1881, *No.* 1512.

AUGUST.

Municipal—Reports.—Report on the working of the Tinnevelly Municipality during 1880-81, reviewed.

1572/8

Statement I;— Revenues and Receipts of the Municipal Fund of the Town of Tinnevelly during the Official Year 1880 - 81

	1880—81				Sanctioned Budget for 1880—81
			Detail of Minor Heads.	Totals of Major Heads.	
	Arrear.	Current.			
1. Rates and Taxes &c;—				20354 6 ~	
(a) Rates on Houses (Section 40.)	88 9 ~	6220 ~	6279 8 ~		6200 ~ ~
(b) Rates on Lands (Section 40.)	17 4 ~	87 6 ~	104 10 ~		116 ~
(c) Taxes on Arts &c. (Section 57.)	36 ~ ~	3415 8 ~	3451 8 ~		3000 ~
(d) Taxes on Vehicles (Section 63.)			483 ~ ~		480 ~
(e) Taxes on Animals (Section 63.)			826 4 ~		800 ~
(f) Registration of Carts (Section 73.)			1264 8 ~		1200 ~
(g) Tolls (Section 77.)			5850 ~ ~		
Gross Receipts. ... 7800. ...					5800 ~
Less Local Fund share. 1950 ...		5850 ~ ~			300 ~
(h) Licenses (Section 106, 123, 125, 130.		150 ~ ~	150 ~ ~		
131, 139.) Imperial—Licenses & taxes		1945 ~ ~	1945 ~ ~		2550
do do do fines 100					
2. Contributions from Provincial Funds;—					
(a) Communications.					
(b)				39 11 ~	
3. Contributions from Special Funds &c;—					
(a) Surplus Pound Fund.			7 11 ~		30 ~ ~
(b) ~~Ferry Rents.~~					35 ~ ~
(c) Fishery Rents.			32 ~ ~		35 ~ ~
4. Contributions from Local Funds;—				530 ~ ~	
(a) Public Works.			530 ~ ~		530 ~ ~
(b) Hospital				718 3 ~	300 ~ ~
5. Fines and Fees (Section 17, Bye-Laws and Schedule A.)				268 1 6	145 ~ ~
6. Fees in Schools and Training Institutions.				906 4 ~	1120 ~ ~
7. Rents of Houses, Gardens, Market, &c.				30 ~ ~	
8. Payments for Municipal Services by private parties;—					
(a) Private Scavengering.			20 ~ ~		
(b) For improving a street			10 ~ ~		
(c) For lighting.					

22766-9-6.

Statement I;— Revenues and Receipts of the Municipal Fund of the Town of Tinnevelly during the Official Year 1880-81 (Concluded.)

	1880-81 Detail of Minor Heads.	1880-81 Total of Major Heads.	Sanctioned Budget for 1880-81
9. Endowments Private Contributions and Donations, and Miscellaneous Receipts;—		2284 9 6	
(a) Hospitals.	1200 — —	1284 13 7	1200 — —
(b) ~~Choultries.~~ .... Watering parade ...	84 13 7		84 — —
10. Miscellaneous.		764 15 5	
(a) Sale of Sweepings.	130 — —		325 — —
(b) Avenues.	246 14 1		240 — —
(c) Sale of Materials	69 — 4		50 — —
(d) Miscellaneous	319 1 —		— — —
11. Loans.			
12. Advances Recovered;—			
(a) Printing tole tickets ...	1 4 —		
(b) Advances recovered from vaccinators	2 5 6	3 9 6	
(c)			
TOTAL.		2190 — —	2449 — —
13. Balance brought forward;—			
(a) Municipal Fund.		190 3 9	547 — —
(b) Endowments.			
TOTAL		2680 3 9	2496 — —

NOTES TO STATEMENT I.

1. House and Land Rates are levied at 6 1/4th per cent.
2. Taxes on Arts, &c. are ~~at the following rates:—~~ levied vide 8 pages of Schedule B
3. Taxes on Vehicles are levied at the Maximum rates.
4. Carts are registered at Rs 1-8-— per cart for a half year.
5. Tolls are levied at 3/5ths of the maximum Schedule rates.
9. Licenses and Fees are at the rates Sanctioned in G. O. dated 4th April 1879 No 659

V Rajagopalachariar
Vice President.

Tinnevelly,
Municipal Office, 188 }

Statement I. A — Endowments entrusted to the Municipal Commissioners under Sections 15 and 16, for the Official year 1880-81

Name of Institution.	1	Amount of Funded Capital.	2	Floating Balance.	3	Interest or Produce of Land.	4	Appropriation from Capital for Expenditure.	5	Private Contributions and Donations.	6	Sale of Medicines or Sundry Property.	7	Total (Columns 4—7); (Statement I, 9.)	8	Contribution Local Fund Boards.	9	Total Receipts.	10	Invested.	11	Current Charges.	12	Total. (~~Statement II~~ Grant III)	13	Allotted for Public works, (Statement II A.)	14	Total Charges.	15	Floating Balance.	16	Remarks.	17
Dispensary										(a) 1200				1200		130		1730		96-13-4		2212-13-1		67-14-11		2280-12-—		11-15-9		Sanctioned Budget for 1880-81
Choultry and water tanks										(b) 84-13-7				84-13-7						96-13-4						220-13-—				

(a) Donations for the maintenance of the Dispensary
(b) Rent of the Choultry and water tanks

V Rajagopalachariar
Vice President.

Tinnevelly,
Municipal Office, 188 }

1572/9

1512/10

Statement II;— Expenditure from the Municipal Fund of the Town of Tinnevelly—for the Official Year 1880-81

	1880-81 Detail of Minor Heads. Rs.	A.	P.	1880-81 Totals of Major Heads. Rs.	A.	P.	Sanctioned Budget for 1880-81 Rs.	A.	P.
Grant I.— (Public works.)									
1. New Works;—				1685	10	8			
(a) Communications.				✓			800	—	—
(b) Buildings.	253	14	5	✓			800	—	—
(c) Drainage.									
(d) Water Supply.	326	6	3	✓			300	—	—
(e) Miscellaneous. ....Latrines & Urinals	1105	6	0	✓			1000	—	—
2. Repairs;—				2729	11	2			
(a) Communications.	2059	10	1	✓			2120	—	—
(b) Buildings.	285	—	8	✓			200	—	—
(c) Drainage.	105	8	—	✓			—	—	—
(d) Water Supply.	109	15	11	✓			—	—	—
(e) Miscellaneous.	166	8	6	✓			136	—	—
3. Establishment.				172	2	8	180	—	—
4. Tools, and Plants and Contingencies.				6	11	10	30	—	—
5. Contributions to Local Funds;—									
(a)									
(b)									
Total, Grant I.				4974	4	4	5266	—	—
Grant II.— (Education)									
1. Training Schools—				✓					
(a) Establishment.									
(b) Contingencies.				737	1	1			
2. Municipal Schools—									
(a) Establishment.	620	8	1				876	—	—
(b) Contingencies.	116	9	—				120	—	—
3. Salary Grants.				601	8	—	500	—	—
4. Results Grants.									
5. Schools on the Combined System.—									
(a) Fixed Payments.									
(b) Results Grants.									
(c) Contingencies.									

1338-9-1

Statement II—Expenditure from the Municipal Fund of the Town of Tinnevelly—for the Official Year 1880-81 (Continued)

	1880-81 Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Rs.	A.	P.
6. Inspection;—									
(a) Contribution to Local Funds.									
(b) Municipal Inspectors.									
7. Miscellaneous.									
Total, Grant II ...				1538	9	1	1196	—	—
Grant III. — (Sanitation and Medical Services.)									
1. Hospitals and Dispensaries;—									
(a) Establishment.	1247	—	—				1248	—	—
(b) Medicines and Supplies.	387	12	5				450	—	—
(c) Diet of Patients.	193	12	9				450	—	—
(d) Sundries and Contingencies.	178	6	10				350	—	—
(e) Contributions to Local Funds. Medical Class	240	13	1				100	—	—
				3218	13	1			
2. Vaccination;—									
(a) Establishment.	202	8	3				204	—	—
(b) Contingencies.	16	10	3				30	—	—
(c) Contributions to Local Funds.									
				249	2	6			
3. Registration of Births and Deaths;—									
(a) Establishment.	149	10	—				182	—	—
(b) Contingencies.									
				149	10	—			
4. Conservancy;—									
(a) Establishment.	2296	6	10				2260	—	—
(b) Sanitary Service (Cost of Conservancy Carts &c.	1677	10	9				1800	—	—
(c) Cleansing of Tanks and Wells.	82	12	2				100	—	—
(d) Contingencies.	51	7	2				50	—	—
(e) Miscellaneous.	12	12	—				100	—	—
				3976	8	11			
Total, Grant III ...				6538	2	6	7122	—	—
Grant IV. (Miscellaneous Municipal purposes.)									
1. Lighting;—									
(a) Establishment.	528	7	5				540	—	—
(b) Contingencies.	1429	2	1				1500	—	—
				1957	9	6			

1512/11

Statement II—Expenditure from the Municipal Fund of the Town of Tinnevelly for the Official Year 1880-81 (Continued)

	1880-81 Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Rs.	A.	P.
2. Markets;—				168	—	—			
(a) Establishment.	168	—	—				168	—	—
(b) Contingencies.									
3. Choultries;—				96	13	4			
(a) Establishment.									
(b) Contingencies. ... Water-pandal	96	13	4				100	—	—
(c) Feeding Travellers.									
4. Watering Roads.							150	—	—
5. Avenues.				339	5	10	310	—	—
(6) Police Contribution				3465	13	1	3834	—	—
(7) Imperial Licenses tax — — — —				1771	12	—	2372	—	—
(8) Gratuity to the retired Municipal Engineer				440	—	—			
(9) Census Contingencies 66-12-11				316	12	11			
Sanitary Works 250 — —									
Total, Grant IV. ...				6556	2	8	8874	—	—
Grant V. (Supervision and Management)									
1. Head Office;—				1355	8	11			
(a) Establishment.	1301	4	—				1352	—	—
(b) Contingencies.	54	4	11				90	—	—
2. Collection;—				365	10	7			
(a) Establishment.	258	10	7				264	—	—
(b) Contingencies.	7	—	—				16	—	—
3. Miscellaneous;—				697	4	6			
Publishing Proceedings re in Gazette	25	14	—						
(a) Printing and binding Returns Books &c.	268	7	9				258	—	—
(b) Gomastahs and licenses to Government Officers Cost of Stamps	23	6	9				17	—	—
Audit fees	25	—	—				100	—	—
Subscription to Gazette	100	—	—						
	23	8	—						
Total, Grant V. ...				2818	8	—	2039	—	—
Repayment of Debt.									
Interest on Debt.									
Advances Recoverable.									
Refunds.									
Grand Total, Expenditure. ...				23363	10	7	24477		

Statement II—Expenditure from the Municipal Fund of the Town of Tinnevelly for the Official Year 1880-81 (Continued)

	1880-81 Detail of Minor Heads.			1880-81 Totals of Major Heads.			Sanctioned Budget for 1880-81		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Balances;—									
(a) Municipal Fund.				23365	10	7	24497	—	—
(b) Endowments.				3514	9	2	468	—	—
Total. ...				26880	3	9	24965	—	—

Notes to Statement II.

Position of Municipality of Tinnevelly on 31st March 1881

Balance { Cash. including deposit balance			2504 2 11 2
Securities.			
Value of premises &c.			31000 — —
Advances Recoverable.			35042 — 11 2
Deduct unpaid Liabilities.			3000 — —
Total.			32042 — 11 2

Tinnevelly, Municipal Office, 188

V Rajagopalachariar
Vice President.

1512/12

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

No.	Project.	Amount of Estimate. Rs.	A.	P.	Past Expenditure. Rs.	A.	P.	Expenditure in 1880 Rs.	A.	P.	Remarks.
(a)	Communications										
(b)	Buildings										
	(1) Archway in Pennington Market							68	—	—	
	(2) Cook-room for travellers	64	—	—				66	14	—	
	(3) Thatched building in front of certain Stalls	90	—	—				85	—	—	
	4 Sundry Improvements	30	—	—				34	—	5	
								253	14	5	✓
(c)	Drainage	—	—	—	—	—	—	—	—	—	
(d)	Water-Supply										
	Batting Shaurie Nainar Kulam tank bank							326	6	3	✓
(e)	Miscellaneous.										
	1 Value of land for latrine near Dasaraja koil st 764							163	8	—	
	Building a latrine							483	—	—	
	(3) Another latrine on the bank of Nainakulam tank	448	—	—				448	—	—	
	(3) Urinal in the Office Compound Latrine							10	14	—	✓
								1105	6	—	✓
								1685	10	8	

Statement II; A— Detail of Allotment for Expenditure &c.
Part I—New Works. (Concluded.)

No.	Project.	Amount of Estimate.	Past Expenditure.	Expenditure in 187	Remarks.

1512/13

Statement II; A— Detail of Allotment for Expenditure &c.
Part II— Repairs.

No.	Project.	Grant. Rs	A.	P.	Remarks.
(a)	Communications				
1	Mile Posts	234	5	9	
(2)	Repairing the bridge over Kaimanakal Channel and Perumal Kulam Channel on the 6 Shūt.	138	2	2	
3.	Repairs to Sundry bridges—	68	3	1	
4	Earth work and metalling in Eppakulam Shūt	170	—	—	
5.	Improvements in 2nd northroad	43	3	4	
6.	Maintaining Kuanni Saundi Shūt	31	14	9	
7.	Do. East car Shūt	82	8	4	
8.	Do. South Car Shūt	20	3	9	
9	Do. North Car Do	20	3	—	
10	Maintaining and Travelling Sheruvadayroad and fourth lane road	68	3	5	
11	Maintaining West Car Shūt	39	2	6	
12	Do. Sadiveraiyan Kōil Shūt	33	13	3	
13.	Do. South Veedul Shūt	28	1	—	
14	Do. Madura Shūt	34	14	7	
15	Do. Anian Saundi Shūt	19	5	—	
16	Do. West new road	11	2	—	
17.	Do. Pudu Shūt	27	8	—	
18.	Do. East Pudu Shūt	28	6	3	
19	Do. Kumatur road	67	5	5	
20.	Do. Kadai Shūt	24	10	3	
21.	Travelling Perumal Saundi Shūt 6	54	—	—	
22	Do Do South Car Shūt	71	—	—	
23	Do Do Vadukadu lane	41	14	13	
24	Do Do Kandasura Shūt 6	62	—	—	
25	Do. Kallattidlane	39	8	—	
26	Do. Chockapanai Shūt	13	8	10	
27	Improvements in Shenbagam pillai 5 Shūt 6	13	3	5	
28.	Sundry Repairs to Shūts Do	23	6	9	
		2059	10	1	

Statement II; A—Detail of Allotment for Expenditure, &c.

Part II.—Repairs

No.	Project.	Grant. Rs.	A.	P.	Remarks.
16.	Buildings.				
	1 Siting and improving the State of meat market	196	3	5	
	2. Improving and repairing and whitewashing the dispensary building	67	4	11	
	3. Whitewashing sundry municipal buildings	22	6	—	
	4. Petty repairs in Communal buildings	1	8	4	
		288	—	8	
(c)	Drainage.				
	1 Repairing a tunnel near Tamarindam	16	8	—	
	(2) Do. a tunnel near Sulaiyadi Street	20	—	—	
	(3) Do. do. near Sundialsand Street	69	—	—	
		105	8	—	
(d)	Water Supply.				
	1 Improving a bathing ghat in Vaigai channel near Sundaratolai lanes	109	15	11	
(e)	Miscellaneous.				
	1. Improving the municipal cattle stable	133	—	—	
	2. Repairing the latrine in Vagazadi Street	21	—	—	
	3. Do. Tirupanipillaigal Street	12	8	6	
		166	8	6	
	Total	2729	11	2	

1572/14

Statement II; B—Detail of Municipal Establishments.

	No.	Salary per Mensem Rs.	A.	P.	Salaries per Annum. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	
Grant I;— Public Works.											
Overseers.	1	15	—	—	172	2	8				
Maistries.											
Total.								172	2	8	✓
Grant II;— Education.											
1. Training Schools;—											
Masters.	364	44	56	—	573	8	1				
Clerks.											
Servants.	1	4	—	—	48	—	—				
Total.								620	8	1	✓
2. Municipal Schools;—											
Masters.											
Clerks.											
Servants.											
Total.											
3. Schools on Combined System.											
Masters.											
Clerks.											
Servants.											
Total.											
Grant III— Sanitation and Medical Services.											
1. Hospitals & Dispensaries;—											
Medical Subordinates.	1	60	—	—	720	—	—				
Clerks.	1	10	—	—	120	—	—				
Peons.	1	7	—	—	84	—	—				
Servants.	5	27	—	—	323	—	—				
Total.								1247	—	—	

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.
2. Vaccination;—										
Vaccinators.	2	17	—	—	202	8	3			
Peons.										
Total.								202	8	3
3. Registration—										
Registrars.	1	10	—	—	120	—	—			
~~Peons.~~ Cayamathgreealu					29	10	—			
Total.								149	10	—
4. Conservancy—										
Nuisance Inspectors.	2	40	—	—	480	—	—			
~~Maistries.~~ ... Peons	364	12½	—	—	162	4	10			
Scavengers.	316	7½								
~~Totics.~~ Sappakulawarkal	35	15/4	—	—	1648	9	1			
for 1 month & 7 days	1	4	—	—	4	14	11			
Total.								2396	6	10
Grant IV—Miscellaneous, Municipal Purposes.										
Lighting— Maistry	1	5	—	—	60	—	—			
Masalchies.	7 to 8	35/6 41½	—	—	468	7	5			
Total.								528	7	5
2. Markets—										
~~Superintendents.~~ ... Conservancy	2	14	—	—	168	—	—			
Servants.										
3.										
Total.								168	—	—

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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.
Grant V—Supervision and Management.										
1. Office—										
~~Manager.~~ Head Clerk ...	1	40	—	—	480	—	—			
Clerks.	1	30	—	—	360	—	—			
~~Accountants.~~ Assistant Clerk	1	15	—	—	180	—	—			
~~Peons.~~ Attender	1	7	—	—	83	12	—			
Masalchies. Peons	2	13	—	—	155	8	—			
	1	3	8	—	42	—	—			
Total.								1301	4	—
2. Collection—										
Clerks. ... Licensed &c ...	1	15	—	—	174	10	7			
Collectors. Process Server	1	7	—	—	84	—	—			
Peons.										
Total.								258	10	7

V Rajagopalan

Vice President.

Tinnevelly,
Municipal Office, 187 }

Statement III—Municipality of Tinnevelly. Abstract of Deposits Account for the Year 1880-81

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward.	650	-	-	Credited to Municipal Funds.	2420	15	4
Deposits by Appellants.	1399	6	-	Returned to Appellants.	450	9	-
Do. by Renters.	1441	2	-	Do. to Renters.	90	14	8
Do. by Contractors.				Do. to Contractors.			
Do. as Security by Municipal Servants.				Do. to Municipal Servants.			
Doposited for the execution of work for which private parties are liable.				Work done.			
				Returned to parties.			
Doposits under Sections 55, 76, 79, 122, 143, 149 or bye-laws.				Paid to Claimants.			
				Balance.	528	2	-
Total.	3490	9	-	Total	3490	9	-

Tinnevelly,
Municipal Office, 1881

Vice President.

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Statement IV;— Municipality of Tinnevelly. Demand, Collection and Balance Statement for the Year 1880-81 (Current)

	1 Demand Assessed.			2 Collected.			3 Remitted onappeal or otherwise.			4 Written off as Irrecoverable.			Total (Columns 2, 3, 4)			Balance.		
	Rs.	A.	P.	Rs.	A	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Rate on Houses, &c.	6411	13	-	6308	5	-	7	2	-	-	-	-	6315	8	-	96	5	-
Taxes on Arts, &c.	437	-	-	341	8	-	44	-	-	-	-	-	386	8	-	51	8	-
Tolls.	585	-	-	585	-	-	-	-	-	-	-	-	585	-	-	-	-	-
Total.	1684	13	-	1585	13	-	51	2	-	-	-	-	1627	-	-	61	13	-

Arrears.

	1 Balance af old Demand.			2 Arrears of previous Year.			3 Total Demand.			4 Collected.			5 Remitted.			6 Written off.			Totals. (Columns 4, 5, 6)			Balance.		
	Rs.	A.	P.	Rs.	A	P.	Rs.	A	P.	Rs.	A.	P.	Rs.	A	P.	Rs.	A	P.	Rs.	A.	P.	Rs.	A	P.
Rate on Houses, &c. ...	37	8	-	122	7	-	160	6	-	70	13	-	-	-	-	37	8	-	113	12	-	46	10	-
Taxes on Arts, &c. ...	195	-	-	144	-	-	339	-	-	36	-	-	-	-	-	303	-	-	339	-	-	-	-	-
Tolls.																								
Total. ...	232	8	-	266	7	-	499	6	-	111	13	-	-	-	-	340	8	-	452	12	-	46	10	-

Tinnevelly,
Municipal Office,
1881

Vice President.

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Statement V:—Educational Return. { Population as per last census. { Male. 10962 Female. 12291 } Children of school-going age for purposes of elementary education at 15 per cent. { Boys. 1644-3 Girls. 1843-65 }

Name of Schools.	Average Daily Attendance for two Years. Boys.	Average Daily Attendance for two Years. Girls.	Fees.	Current Charges (statement II, grant II.	Net Charges (column 5 less column 4)	Public Works Statement II-A.	Total Columns 6 and 7	List of other Schools in the Town with number on the Rolls and general character of Institution.
1	2	3	4	5	6	7	8	9
1. Training Schools—	1579/80	1822/81						Nature of school / Language taught / No. / No. girls
(a) ...								16 pial school. Tamil 293 — 13
(b) ...								C.M.S. school / English and Tamil. 210 —
2. Municipal Schools ...								Central school / do. 103 — 117
(a) Establishment ...								1 Pial school. Hindustani. 10 —
(b) Contingencies ...	40	43	268 16	620 8 1	468 15 4		468 15 4	7 Girl schools Tamil — 172
...				116 9 0				1 Pial school. Hindustani — 4
3. Salary Grant Schools—								676 189
(a) ...								
(b) ...								
...								
4. Result Grant Schools—								
(a) Municipal Anglo Schools	90	125		107 — —	107 — —			
(b) (a) Pial Schools in Pudukkottai	81	63	2 2	142 — —	142 — —			
(c) do do in Tondaman's State	40	30	1 —	67 8 —	67 8 —			
(d) (b) do do in Swaminathapuram	45	35	2 2	83 8 —	83 8 —			
(e) do do in Kallattumadam	42	42	5 7	62 8 —	62 8 —			
(f) do do in Kanagarayanpatti	46	38	7 5	26 — —	26 — —			
(g) do do in Veddikkottai	32	34	— —	55 8 —	55 8 —			
(h) do do in Pallisthalam	28	30	— —	57 8 —	57 8 —			
		132	74					
Finally closed 1 Pial School on 30th June 1894				601 8 —	601 8 —			

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V. Rajagopalachariar
Vice-President

Statement V;—Educational Return. { Population as per last census. { Male. / Female. } } Children of school-going age for purposes of elementary education at 15 per cent. { Boys. / Girls. }

Name of Schools.	Average Daily Attendance for two Years. Boys.	Average Daily Attendance for two Years. Girls.	Fee.	Current Charges (statement II, grant II.	Net Charges (column 5 less column 4)	Public Works Statement 11-A.	Total Columns 6 and 7	List of other Schools in the Town with number on the Rolls and general character of Institution.
1	2	3	4	5	6	7	8	9
5. Schools on the Combined System—								
(*a*)								
(*b*)								
...								
6. Inspection								
7. Miscellaneous								
Total. ...								

Note—Number of Schools newly established in 187 Number brought under Inspection for first time in 187

Tinnevelly, Municipal Office, 187

Vice President.

Statement VI-B— Comparative Statement— (Receipts.)

Heads.	Actuals for Previous Year. Rs.	A.	P.	Estimates for Current Year. Rs.	A.	P.	Actuals for Current Year. Rs.	A.	P.	Increase over Estimate. Rs.	A.	P.	Decrease under Estimate. Rs.	A.	P.	Explanation of Variations.
1	2			3			4			5			6			7
1. Rates and Taxes, &c;—																This includes the arrears of previous years
(*a*) Rate on Houses (Section 40) ...	6187	4	-	6200	-	-	6278	8	-	79	8	-				
(*b*) Rate on Lands (Section 40) ...	98	10	-	116	-	-	104	8	-				11	8	-	A portion of this tax had fallen in arrear
(*c*) Taxes on Arts, &c. (Section 57) ...	2030	-	-	3000	-	-	3481	8	-	481	8	-				but tax being duly extended to the rolls clears the collectable figure
(*d*) Taxes on Vehicles (Section 63) ...	486	-	-	480	-	-	483	-	-	3	-	-				
(*e*) Taxes on Animals (Section 63) ...	787	4	-	800	-	-	826	4	-	26	4	-				This is owing to the increase in the animals which hitherto were in-
(*f*) Registration of Carts (Section 73) ...	795	-	-	1200	-	-	1264	8	-	64	8	-				The Inspectors were directed to see that all the carts have been duly registered and hence the increase
(*g*) Tolls (Section 77)																
Gross Receipts																
Less Local Fund share	4038	-	-	5800	-	-	5850	-	-	50	-	-				
(*h*) Licenses (Sections 106, 123, 125, 130, 131, 136)	155	-	-	300	-	-	150	-	-				150	-	-	In the budget figure the fees for temporary cartmen are also included, whereas in column 5 actuals the fee is included in item No 5.
* Imperial & Licensee tax	3561	-	-	3550	-	-	1948	-	-				605	-	-	The decrease is owing to the amendment in the Schedule annexed to the 2 Tax Act No III of 18
2. Contributions from Provincial Fund ...																
(*a*) Communications																
(*b*)																
3. Contributions from Special Fund &c.																
(*a*) Surplus Pound Fund	18	14	-	30	-	-	7	11	-				22	5	-	

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Statement VI-B— Comparative Statement— (Receipts.)

Heads.	Actuals for Previous Year.			Estimates for Current Year.			Actuals for Current Year.			Increase over Estimate.			Decrease under Estimate.			Explanation of Variations.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
(b) Ferry Rents																
(c) Fishery Rents	31	-	-	35	-	-	32	-	-	-	-	-	3	-	-	
Roadcess	-	-	-	35	-	-	-	-	-	-	-	-	35	-	-	
4. Contributions from Local Fund....																
(a) Public Works																
(b) Hospital	530	-	-	530	-	-	530	-	-							
5. Fines and Fees (Section 17, Bye-laws and Schedule, A)	487	12	-	300	-	-	718	3	-	418	3	-				The fees for temporary erection which in the budget are included in item No 5 are shown in the actuals in item No 5 and previous the fee on retaining demand.
6.* Fees in Schools and Training Institutions	135	12	6	165	-	-	268	1	6	123	1	6				
7. Rent of Houses, Gardens Market, &c.	113	8	11	120	-	-	906	4	-				213	12	-	The increase is owing to the improvement made in the school the bazaars in the Pennington Market which was made recently in the beginning of the year has become less attractive. But it is hoped to get a good income after the completion of the Stalls now in the course of Construction.
8. Payments for Municipal Services to private parties;—	-	-	-	-	-	-	30	-	-	30	-	-				
(a) Private Scavengering																
(b)																
9. Endowments, Private Contributions and Donations, and Miscellaneous Receipts;—																
(a) Hospitals	1274	12	0	1200	-	-	1200	-	-							
(b) Choultries Water pandal...	87	3	7	87	-	-	84	13	7				2	2	5	

Statement VI-B;— Comparative Statement— (Receipts)

Heads.	Actuals for Previous Year.			Estimates for Current Year.			Actuals for Current Year.			Increase over Estimate.			Decrease under Estimate.			Explanation of Variations.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A	P.	Rs.	A.	P.	
10. Miscellaneous;—																
(a) Sale of Sweepings	238	13	8	225	-	-	130	-	-				95	-	-	only one of the two pits was sold with the fact the other being 2 ft deep and consequently not ready for sale.
(b) *Avenues	207	13	8	210	-	-	246	14	1	36	14	1				* The increase is due to the increase in the Rentals bearing.
(a) Sale of materials &c	114	5	4	50	-	-	69	-	4	19	-	4				
11. Loans	644	8	-	-	-	-	a	a	-	a	-	-				
(b) Sundry receipts	-	-	-	-	-	-	319	1	-	319	1	-				● Rs 644 rented bearing fruit trees at the time of this much alike the sum of Rs 200 — which was in deposit was forfeited to the Municipal funds.
12. Advances Recovered;—																
(a) Enumeration for the Collector	181	14	8	-	-	-	-	-	-	-	-	-				
(a) Printing tax tickets							1	4	0	1	4	0				
(b) Advance recovered from Vaccinators							2	5	6	2	5	6				
....																
Total	32109	7	3	26443	-	-	24900	-	-	1624	9	5	1137	9	5	
13. Balance brought forward;—																
(a) Municipal Fund	323	7	3	547	-	-	1980	3	9	1433	3	9				
(b) Endowments																
Total.... ...	22432	14	6	34960	-	-	26880	3	9	3057	13	2	1137	9	5	

Tinnevelly Municipal office, 187

Vice President.

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Statement VI-B— Comparative Statement— (Charges.)

Heads.	Actuals for Previous Year.			Estimates for Current Year.			Actuals for Current Year.			Increase over Estimate.			Decrease under Estimate			Explanation of Variations.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Grant I—(Public Works)																
1. New Works;—																
(a) Communications																
(b) Buildings	2360	8	7	800	-	-	253	14	8				546	1	7	A portion of the amount provided in the budget remained unspent during the year as the works were not finished.
(c) Drainage	-	-	-	500	-	-	-	-	-				500	-	-	Owing to the time being too short to be able to utilize it on any useful work, the Grant had to be surrendered to the Provincial Revenues.
(d) Water-Supply				300	-	-	326	6	3	26	6	3	-	-	-	
(e) Miscellaneous Lab. Animals	234	15	5	1000	-	-	1106	6	-	105	6	-				
2. Repairs;—																
(a) Communications	1147	13	10	2120	-	-	2059	10	1				60	5	11	
(b) Buildings	384	1	6	200	-	-	288	-	8	88	-	8				
(c) Drainage	9	-	-	-	-	-	105	8	-	105	8	-				Repairs to a few of the drains being found quite unnecessary at the time of the budget allotment for drainage in 1914 was not spent in this item though there was no provision for it in the budget.
(d) Water-Supply	-	-	-	-	-	-	109	15	11	109	15	11				
(e) Miscellaneous	68	-	2	136	-	-	166	8	6	30	8	6				
3. Establishment	178	8	-	180	-	-	172	2	8	-	-	-	7	13	4	
4. Tools and Plant and Contingencies	1	1	-	30	-	-	6	11	10	-	-	-	23	4	2	
5. Contributions to Local Funds																(C) Some tunnels which required immediate repairs were repaired during the year although there was no provision in the Estimate.
(a) Local Fund Share of Est. No. 188																
(b)																
Grant Total I ...	4384	7	6	5286	-	-	4564	4	4	465	13	4	1137	9	-	

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Statement VI-B— Comparative Statement— (Charges.)

Heads.	Actuals for Previous Year.			Estimates for Current Year.			Actuals for Current Year.			Increase over Estimate.			Decrease under Estimate.			Explanation of Variations.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Grant IV—Miscellaneous Municipal Purposes.																
1. Lighting;—																
(a) Establishment	501	14	0	540	—	—	528	7	5				11	8	7	
(b) Contingencies	1029	11	4	1500	—	—	1429	2	1				70	13	11	Re. kerosene oil was gradually becoming cheaper & so the decrease
2. Markets;—																
(a) Establishment	168	—	—	168	—	—	168	—	—							
(b) Contingencies																
~ ~ ~																
(a) Establishment																
(b) ~~Contingencies~~ Water-pandals	97	—	3	100	—	—	96	13	4				3	2	8	
(c) Feeding Travellers																
4. Watering Roads...	—	—	—	150	—	—	—	—	—	—	—	—	150	—	—	This amount is reserved for some useful work as suggested by the Council
5. 6 Avenues [illegible]	287	11	10	210	—	—	337	5	10	127	5	10				(5) 112 trees were newly planted and have
6. 7 Police Conservancy	2418	14	8	2872	—	—	1771	12	—	—	—	—	600	4	—	(6) Rs. is owing to the abolition of the last
8 [illegible]	3149	10	11	3834	—	—	3465	13	1	448	—	—	368	2	11	class in the above date.
(9) [illegible]							318	12	11	316	12	11				(7) The Contribution was reduced from 75 to 50 per cent.
Total, Grant IV ...	6654	15	3	8874	—	—	8856	2	8	886	2	9	1204	—	1	(8) & (9) Rs. charged being unforeseen & provision was not made in the budget.
Grant V. (Supervision and Management)																
1. Head Office;—																
(a) Establishment	1237	11	7	1302	—	—	1301	4	—				—	12	—	

Statement VI-B;— Comparative Statement— (Charges)

Heads.	Actuals for Previous Year.			Estimates for Current Year.			Actuals for Current Year.			Increase over Estimate.			Decrease under Estimate.			Explanation of Variations.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
(b) ~~Contingencies~~ Stationery & Postage	69	11	8	90	—	—	101	3	8	11	3	8	—	—	—	
2. Collection.																
(a) Establishment Head Peon ...	260	9	10	264	—	—	258	10	7	—	—	—	5	5	5	
(b) Contingencies	3	8	—	16	—	—	7	—	—							
3. Miscellaneous ...	65	4	11	—	—	—	—	—	—	—	—	—	9	—	—	
(a) Publishing Grace &c	259	12	—	250	—	—	266	14	—	16	14	—	—	—	—	
(b) Printing & bunding charges	100	—	—	100	—	—	268	7	9	18	7	9	—	—	—	
Audit fees				17	—	—	125	—	—	8	—	—	—	—	—	
Total, Grant V.	1996	10	—	2039	—	—	2318	8	—	294	9	5	15	1	5	
Repayment of Debt																
Interest on Debt																
Advances Recoverable																
Refunds Composition Fines &c.	304	8	8													
Grand Total, Expenditure.	20452	10	9	24497	—	—	23366	10	7	1971	4	8	3102	10	1	
Balances—																
(a) Municipal Fund	1980	3	9	463	—	—	3514	9	2	3051	9	2				
(b) Endowments																
Total ...	22432	14	6	24960	—	—	26880	3	9	5022	13	10	3102	10	1	

Tinnevelly
Municipal office,
22 June 1877

V. Rajagopalachari
Vice President.

22/1572

Appendix A

Name of Municipality ——— Jimmemally.

Population as per last Census ——— 23.253.

Number of Commissioners ——— 25 1512/23

(a) Ex Officio ——— 2.

(b) Nominated ——— 23

(c) Elected ——— -

(d) Officials ——— 9

(e) Non Officials ——— 16

(f) Europeans ——— 4

(g) Natives ——— 20

(h) East Indians ——— 1

Incidence of Taxation (statement 1. Head 1.) per head of population } Rs 1 - - - 9½

Incidence of Income (not including Balances) per head of population } Rs 1 - 1 - 1½

Total number of Meeting held during the year —— 56

Average attendance of each Meeting ——— 7.92

(a) Ex Officio Commissioners ——— .26

(b) Official Commissioners ——— 2.089

(c) Non Official Commissioners ——— 5.57

(d) European Commissioners ——— .28

(e) Native Commissioners ——— 7.64

(f) East Indian Commissioners ——— .05

2nd June 1881

Vice Chairman.

Vice Chairman

Statement showing the amount for which the Toll was farmed for the year 1880-81

Rupees 7800

Particulars of Instalments in which the above amount is payable.	Amount	When payable	When paid	Share due to Local Fund	Amount paid	Balance if any	When paid to the Local Fund Board.
1st Instalment	650 - -	1st April 1880	1st April 1880	162 8 -			
2nd Do.	650 - -	20th do do	20th do do	162 8 -	325 - -		3rd May 1880
3d Do.	650 - -	20th May 1880	24th May 1880	162 8 -	162 8 -		1st June 1880
4th Do.	650 - -	20th June 1880	26th 29th June 1880	162 8 -	162 8 -		15th July 1880
5th Do.	650 - -	20th July 1880	29th July 14th August 1880	162 8 -	162 8 -		13th August 1880
6th Do.	650 - -	20th August 1880	21st 31st August 6th 15th Sept. 1880	162 8 -	162 8 -		17th September 1880
7th Do.	650 - -	20th September 1880	29th Sept. 18th Oct. 3d Nov. 1880	162 8 -			
8th Do.	650 - -	20th October 1880	3d November 1880	162 8 -	325 - -		4th November 1880
The Contractor failing, the rental for the remaining period of 4 months was resold for Rs 2125 and deficit Rs 475 recovered from the former Contractor on the 21st December 1880							
Deficit Rs According to resale	475 - -	1st December 1880	21st December 1880	118 12 -			
1st Instalment	831 4 -	1st December 1880	29th December 1880	132 13 -	132 13 -		3d December 1880
2nd Instalment	831 4 -	20th do do	20th December 1880	132 13 -	251 9 -		22d do do
3d Do.	831 4 -	20th January 1881	21st January 1881	132 13 -	132 13 -		25th January 1881
4th Do.	831 4 -	20th February 1881	22d February 1881	132 13 -	132 13 -		23d February 1881
Total	7800 - -			1950 - -	1950 - -		

Audited & found Correct
Accepted
Auditor 8/81

24/1572 V. Rajagopalan
Asst Collector

Enclosure to letter
No 1054 dated 15th
June 1881. from the
President of Municipal
Commissioners Kimberley

No (Part) 1512/81

Annual Statement
of the Kimberley
Municipality for the
official year 1880-81.

In Brief: 1892/81

1512/
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To
The President
Municipal Commission
Kimberley

Sir,

I beg to submit the following remarks on my audit of the accounts of the Kimberley Municipality for the year ended 31st March 1881.

The Cash Book was carefully examined by me. all the entries of expenditure were found to be supported by proper vouchers which bear marks of having been very closely scrutinised by the Commissioners before payment. It would be an advantage to have these vouchers more uniform than they are at present. They are of all shapes, forms and sizes. It is the practice

to

to take the acknowledgement of the payee upon the counterfoil of the cheque by which payment is made. It would be preferable when practicable that such acknowledgements should appear on the face of the bill or account that is passed for payment by the Commissioners, and which contain every other particulars.

The receipts of the Municipality have been accurately entered in the Cash Book with one trifling exception. A sum of three annas, the proceeds of the sale of two packing cases has been omitted. This omission is due to the clumsy form in which the account sale was rendered to the office.

I have satisfied myself that the fixed and periodical payments to the Municipality have been duly accounted for, but there was no satisfactory check that I could apply to the receipts from Miscellaneous sources, such as sales of old stores, dead trees, rubbish or sweepings, market stall rents, &c. &c. for these I scrutinized the remittance notes placed before me, but there was no means of ascertaining if any receipts of the kind was accidentally or otherwise omitted to be entered in the Cash Book. If the Commissioners adopt a system of granting receipts in a printed form for all monies paid into the office and counterfoils of these receipts be numbered consecutively and preserved in the office, it will afford some check. This plan obtains in Calicoorin.

Licenses for Vehicles and animals are issued by the Head Clerk under his own signature. This is

legal, but I doubt if it is expedient.

Statement II A is a Detail of allotment for expenditure on public works estimated to cost Rs 100 or upwards but contains entries of works of much less cost also. I am told this is in accordance with previous statements rendered to Government.

There is no book kept in the office showing how the figures Rs 21000 and Rs 3000 in the notes to Statement II is arrived at. I think a book showing full particulars of these sums should be opened out, and be regularly kept up. No accurate idea of the position of the Municipality can be had unless the value of the Furniture Plant & stores on hand are taken into account.

There is no systematic record of the receipt expenditure and balance of these kept. They have not been taken into account in previous years and are omitted in the year under remark. 1512/27

I have examined the registers of Buildings and lands (see 46) & of persons licensed (see 71) Registers of carts see 74 and other registers kept in the office and have found them correct.

The Head Clerk, tho' very recently appointed was able to afford me all the information I required and gave much assistance in the prosecution of the audit.

I beg &c

10th May 1881 } /Signed/ G. S. Oliver

/True Copy/

J. S. Pennington
President

Comptr.

Enclosure to letter
No. 1054 dated 15th June
1881 from the President
of Municipal Commrs
Timevelly

Auditor's report
of the Timevelly
Municipality for the
official year 1880-81.

Dr Inct: 1592/87

No. 116.

Timevelly
Municipal Office
~~2nd June 1881~~

CURRENT No. 1592

From,
~~The Vice President~~
Municipal Commission
Timevelly

To,
The President
Municipal Commission
Timevelly

1592/29

Sir,

I have the honor to submit the following annual Report for the official year 1880-81. The usual Statements to accompany.

2. The gross receipts of this Municipality according to the budget sanctioned in G.O. No. 489 dated 8th March 1880. Should have been Rs. 24,960. The actual receipts including the opening balance, however have exceeded this amount by Rs. 1920. This is mainly due to a larger opening balance having

DISCLOSED UNDER RTI ACT 2005 BY G.O. Dt. [illegible]

remained from the last year's fund than was expected, it having been Rs 1,980-3-9 against Rs 547- estimated in the budget. Increase is also to be found more or less in several of the items of the receipts over the budget figures as detailed below. The actual expenditure during the year has been Rs 23,365-10-7 leaving thus a balance of Rs 3514-9-2 to be carried to the accounts of 1881-82.

3. Revenue and Receipts-

1. Rates and taxes &c.

(a) Rates on houses- The demand for the year as per register was Rs 6294-7-0. There were reductions and remissions made to the extent of Rs 7-3-0 on appeal thus leaving a net demand of Rs 6287-4-0 to be collected. The collections during the year amounted to Rs 6220-15-0 i.e Rs 20-15-0 in excess of the budget

amount and Rs 66-5-0 fell in arrears. There were in all 26 appeals preferred against this tax; in three of which only remission of the full amount was granted In 7 others reductions amounting to Rs 5-9-0 were made while in the other cases the original assessments were confirmed.

4. I regret to mention that during the year under review a larger number of demand notices and warrants had to be issued than usual to collect this tax and this was due to an agitation in the town against the Municipality during the latter part of the year. Some of the townsmen of the Limbdy formed themselves into a committee apparently with the object of watching the Proceedings of the Municipal Commissioners but really to thwart their measures and to create a sort of opposition against them. This committee went to work by first collecting a small tax- as it were from

× 770 demand notices
* 360 warrants.

the poor and ignorant classes, some funds being required, as they gave out, to take steps against Municipal oppression, & those poor people having paid this impost were led on to believe that they were completely free from all Municipal taxation. In consequence not only the house tax, but also the tax on arts and trade which was till then freely coming in without any coercive measures being adopted was suddenly discontinued to be paid, and it was to dispel this false idea that so many notices and warrants had to be issued. The Commissioners however were lenient as much as circumstances would permit in carrying out the provisions of the law. When it was seen that the people had been disabused of their false hopes and were inclined to pay, they freely remitted all notice & warrant fees in cases of those poor men

men who paid the house tax only. Thus notwithstanding the difficulties they had to encounter, they have been able to collect over the budget amounts.

5. The arrears of house tax due on account of the year 1879-80 were Rs 84-9-- of which Rs 58-9-- were collected during the year and annas 9 subsequently. Rs 25 have been struck off as irrecoverable and steps are being taken to collect the remaining annas if possible

6. Rates on lands. The demand under this head as per register was Rs 117-6-- of this Rs 87-6-- were collected in the year and Rs 30 remain to be collected. Out of Rs 37-14-- the arrears of the previous year Rs 17-4-- were realized and Rs 19-9-- have been struck off as irrecoverable on the 23rd May 1881, the balance of Rs 1-1-- being considered likely to be recoverable.

7 Taxes on Arbo - The demand under this item was Rs 4,379 on 1296 individuals. Rs 446 were remitted on appeal and thus the net demand amounted to Rs 3,903-- -- . Out of this Rs 3,415-8-- were collected in the year and there remained a balance of Rs 517-8-- at the begining of the current year - The collections made in the year are in excess of the budget figure by Rs 415-8-- . Necessary steps are being taken to collect as much as possible of the balance. Out of Rs 144-- -- the arrears of the previous year Rs 36-- -- were collected and the balance has been struck off as irrecoverable on the 31st January 1851. It was mostly due from Vakils who had removed to the Sakeeria Munsifs Court.

8. Taxes on vehicles & animals - Rs 483 and 826-4-- were collected under each of the above heads being in excess of the estimate by Rs 3 V 6-4-- respectively. This slight increase calls for no remark.

9 Registration of Carts - Notwithstanding the increased rate of fee levied during the year, the number of carts registered was greater than that of the previous year and the amount realized was more than the budget figure by Rs 618. The Inspectors were directed to pay special attention in their walks about the town to examine that all the carts had been registered and hence the result.

10 Tolls - The tolls were let on contract for Rs 7800, and the Contractor having failed after the first 8 months they had to be resold. Then they fetched only Rs 2125 for the remaining months i e at the rate of Rs 531-4-- per month and the loss was

proceed from the first contractor. He was also made to forfeit Rs 200-1-- from the compound licence fees due to him on account of the failure of the Contract in accordance with the stipulations entered into by him.

11. Compound licence fees Section 81 — Rs 501-3-- were collected in all under this head and paid to the Contractors with the exception of the amount which was required to make good the loss resulting from the resale of tolls. — As it was found that the liberal granting of licences to outsiders for Carts tended much to diminish the tolls the Commissioners resolved for the 2nd half of the year not to grant such licences to Carts outside the town and this resolution is in force during the current year also. The share of tolls due to the Local Fund Board was paid within the year

as soon as each instalment was paid by the Contractor. 1572/33

12 Licences:— Nine Carts stands & one slaughter house were licensed as usual for Rs 10. and ten wood depôts for Rs 5 each respectively. The total amount realized under this item was Rs 150. If to this be added Rs 150 the fees levied for temporary erections, it will be found to correspond with the amount shown in the budget.

13. Imperial licence tax. — The first demand as per list was Rs 2,730 and in the disposal of appeals Rs 2[illegible]5 were deducted and there thus remained a net demand of Rs 1865 due to Government. This figure is much below the budget amount as the last class was abolished subsequent to the preparation. There was some difficulty in the collection of this tax

also and 14 persons were recommended for fine to the Collector who was pleased to impose a fine of Rs 10 on each. So four persons however half the amount of fine was refunded and the collection on account of fine amounted to Rs 100. Two persons accessed at 10 Rs each have not yet paid the tax and it does not seem likely that it would be recovered from them at all. The other particulars regarding this tax are embodied in a separate report.

14. Contribution from Special fund — Of the receipts due under this head only Rs 7-11-- were realized on account of pound fund while nothing was recovered on account of road cess. The latter item is in arrears for the previous year also and the Dy Collector has been more than once addressed on the subject. The fishery rents yielded only Rs 32 against Rs 35 the budget amount.

Application by Ex parte

15. Contributions from Local Funds — The usual contribution of Rs 500-- was paid by the Local Fund Board on account of the Dispensary. 1572/34

16. Fines and fees — The sum of Rs 718-3-- under this head includes as usual the fees collected for temporary erections Rs 150--- the demand and warrant fees Rs 291-12- and the Magisterial fines Rs 276-7-0. The details of demand and warrant fees are shown below.

Year	Nos of Notices or warrants.	Amount Rs-A-P
1880-81	Notices 608	154-12--
Do	Warrants 198	68-4--
1879-80	Notices 69	17-12--
Do	Warrants 69	23-0-0
Land tax.		
1880-81	Notices 32	8-0-0
Do	Warrants 12	03-0-0
1879-80	Notices 44	11-0-0
Do	Warrants 22	6-0-0
		291-12--

17. Fees in Schools— The amount collected under this head has been this year much in excess of the budget amount, being £68–1–6 against Rs 145–. The school got on well during the year so much so that three scholars passed the Middle school examination. The Commissioners have notwithstanding, partly in deference to the wishes of Government and partly from want of funds arranged to reduce the standard of the School to upper primary and thus make it purely elementary.

18. Rent of Markets— The receipts under this item were below the estimate by Rs 213–12–0. The old meat Market which in the previous year was leased out for Rs 307–0–0 fetched only Rs 246 in the year under review and there was also a reduction by about Rs 185–14–0 in the rental of stalls of the Pennington Market. To make both these markets more attractive the Commissioners have tiled a greater portion of the first and are erecting a substantial stalls in the second. The stalls of the Pennington Market were, it should be remembered, erected only as a temporary measure and not in a substantial form. Naturally therefore, as years roll on the attraction they had at first so also gradually becoming worn out and it is only when proper stalls are built of the kind now in the course of erection which would cost about £3000 Rs or so, the Commissioners will be in a position to hope for permanent and good income therefrom.

19. Payments for Municipal Service by private parties— Rs 20 were paid by the residents of Vayal Street as contribution towards the cost of

repairing the pathway leading to it. It being rather in an out of way locality, the Commissioners were not inclined to undertake the work solely from the Municipal Funds. Rs. 10 were paid by a female to light a private lamp fixed by her in front of her house.

20. Endowments &c. - The receipts under this head were as usual Rs. 1200 on account of the Dispensary paid by the Palamcottah Municipality and Rs. 84-13-7 on account of water pandal paid by Government.

21. Miscellaneous - The amount realized by sale of sweepings was only Rs. 130 against Rs. 225 provided in the budget. This is due to the second night-soil pit not having been sold within the year. As it was filled up only in the month of February the manure had not

become sufficiently ripe, and it was therefore thought advisable to postpone the sale. The other pit was sold for Rs. 100 and the balance of Rs. 30 was recovered from the sale of the dung of the Municipal conservancy bullocks.

1512/36

22. Avenue - The produce of cocoanut trees was let on lease for Rs. 162-8-4, and 84-5-9 were realized by sale of clippings.

23. The sum of Rs. 319-1-- shown under the minor head 'Miscellaneous' comprises the following.

Rs. 100 - the value of a piece of land sold by the Commissioners during the year.

Rs. 19 - the price of conservancy bulls sold

Rs. 200-1-- - the fine levied from the toll Contractor for default.

Expenditure

Grant I Public Works

24. Buildings - Out of Rs. 800 provided

in the budget towards the improvement of the Pennington Market, only Rs 253-14-5 have been utilized for the purpose within the year. An archway was opened and a tiled cook room for traders resorting to the Market was constructed. The other improvements cost Rs 119-5-0. 14 new stalls likely to cost Rs 1,810 are in the course of erection which will have to be paid for during the current year.

25. Drainage — No expenditure was incurred under this head as the amount provided in the budget was found too little for any work of utility.

26. Water Supply — A bathing ghaut was erected for Rs 326-6-3 in Nainakulam. It is much used by the towns people and is considered a boon by them.

27. Miscellaneous — Two good latrines costing Rs 448 and 646-8-0 respectively were erected during the year under review. The first is on the dry earth system with a covered roof and has 34 seats. The second consists at present only of two large enclosures with brick and chunam walls, one for males and the other for females. The commissioners intend converting this also into one on the dry-earth system when funds become available. As they had to purchase the land for Rs 163-8-0 they have not been able to complete the work within the year. A urinal also was constructed at a cost of Rs 10-14-0 in the latrine within the office Compound.

Repairs

28. Communications — Rs 2059-10-1-0 were spent under this head. The

maintaining of the roads and streets already gravelled cost Rs. 1618-15-1. 11 streets were newly gravelled during the year. The Commissioners would have gravelled a larger number of streets had it not been for the heavy drain on their funds on account of repairing the roads and streets damaged by the flood in the months of November and December. The town is unfortunately subject to periodical floods caused by the overflow of the water of Karivalkulam tank & heavy charges are now & then to be incurred on that account; and it seems to me reasonable that the Government should be moved either to protect the town from such floods or contribute towards the cost of repairing the losses thereby sustained. A bridge over Nainakulam channel was

repaired at a cost of Rs. 138-2-2 and Rs. 68-3-1 were spent in repairing the other bridges. One street which was extremely narrow with rows of thatched buildings on either side was widened with great difficulty & almost at a nominal cost of Rs. 13-3-5 and the street has been gravelled subsequently. Tiled and terraced buildings have for the most part taken the place of thatched huts therein. 1512/38

29. Buildings — 21 stalls of the meat market were tiled in the year. Rs. 196-3-5 were paid for 7 stalls & Rs. 637 remain to be paid. Certain improvements in the Dispensary building were also made at a cost of Rs. 67-14-11 and in whitewashing and doing sundry repairs to other buildings Rs. 23-14-4 were spent.

30. Drainage — Two tunnels near

Samaraikullam and Kulataddi Street were repaired at a cost of Rs. 36-8-0 and the third in Sandiyalsavadi Street for Rs. 69. Though no provision was made in the budget under this head these charges were incurred by reason of these improvements having been emergent.

31. Water Supply – A bathing ghaut in Naiinakulam Channel was improved at a cost of Rs. 109-15-11.

32 Miscellaneous – The cattle shed which was formerly a thatched building was tiled in the year, & two latrines in Vagaiyadi Street and Sirupanipillaiyar Street were also repaired.

33 The Minor heads 3 and 4 under Grant I call for no remarks.

Grant II. (Education)

34 Municipal School – The Municipal School was worked with 4 teachers on salaries of Rs. 24, 12, 10, 10 — respectively, and it got on pretty satisfactorily. The average number of boys that attended the school was 103. The total cost incurred on this account inclusive of contingencies was Rs. 737-1-1. (Results grant was also paid to 8 schools and the amount so paid came up to Rs. 80-8-0.

35. Grant III – (Sanitation & Medical Services) The establishment entertained on account of the Dispensary cost Rs. 1247-0-0 which is less than the budget figure only by 1 rupee. There has been considerable decrease under the other heads of "Medicines and supplies" "diet of patients" & sundries & contingencies and this can be accounted for only by the absence of diseases of any virulent form. The institution on the whole has worked very satisfactorily and seems to be freely resorted to by all classes.

apparatus under "new works"?

1512/39 110

36. The increase under contribution to Medical College is due to the amount due for the year 1880-81 having been paid within the year instead of, as hitherto, in the year following.

37 Vaccination - The charge incurred under this head was Rs 202-8-3 being the pay of two vaccinators on 10 and 7 Rs each and the contingency amounted to Rs 16-10-3. I am glad to mention that good progress was made in respect of vaccination during the year. The Police were requested to assist the vaccinators in their beats and they seem to have rendered good assistance in that way. The total number of cases vaccinated is more than double the last year's number with the results marginally noted. The cost per each case was Rs -2-4-

× Successful 1150
Unsuccessful 236 ×
Unknown - 119 ×
1,505

38. Registration of births and deaths. In this respect also the results of this year are much better than the last year's. The number of males & females registered to have been born was 405 & 412 against 325 & 298 respectively. The number of deaths was 418 & 426 against 421 and 393. The Registrar was as in the former year paid Rs 10 a month with a commission of 1 anna for every detected case. The commission paid to the registrar amounted to Rs 29-10-0 and his pay to Rs 120. Thus the total cost under this head was Rs 149-10-0

Conservancy.

39. Establishment - The expenditure under this head was Rs 2296-6-10 comprising the following items.

Pay of the two Inspectors at 20 Rs each		Rs 480
Do	two peons at 6 Rs each during the whole year & 2 more peons for January & February	162-14-10
Do	Lottiers ranging from 31 to 35 in number according to the heaviness of the work at Rs 3 to 5 per month	1648-9-1

Pay of a watch to guard the Seppa kulam during summer season } 14-14-11

Rs 2296-6-10

The budget figure was exceeded slightly and in doing so, the Commissioners had in view the better sanitation of the town.

40. Sanitary Service (Cost of conservancy Carts &c) - Out of Rs 1600 provided in the budget under this head, only Rs 433-10-8 were spent on account of feeding of bulls. This amount divided by the number of bullocks maintained during the year gives an average of Rs 2-12-10 only per month per bullock. Eight new carts four for sewage water and four for publick were constructed during the year at a cost of Rs 434-0-0. Two night-soil carts of iron were also got from Madras for Rs 238-11-5 and the railway charge and certain repairs amounted to Rs 15-2-0. The repairing of the wooden carts cost Rs 97-3-0. Previous to the construction of the sewage carts, 2 carts were engaged for hire and under that head Rs 32-14-10 were spent. Three bullocks were also purchased during the year for Rs 120. Rs 61-8-0 were spent on account of special Sanitary service during the anniversal and the remaining amount 38+60+2-4 were spent respectively in shoeing the bulls in paying the bandyman and in hiring bulls in lieu of those that became sick for a time

41. Cleaning of tanks and wells. Rs 65-2 were spent in cleaning the beds of channels intersecting the town and Rs 17-12-0 in cleaning a well and doing sundry repairs to the same.

42. Contingencies - The amount spent under the heads "Contingencies" and "Miscellaneous" includes the following.

Conservancy buckets, ropes, Mammatties &c &c } Rs 32-2-8

Tar Rs 19-4-6

10 wooden duck bins --- Rs 4-8-8

for removing the earth which accumulated during the flood } Rs 3-8--

Screens for Eppakulam Rs 4-11-4

64-3-2

Movable wooden duck bins were used for the first time during the year and they having been found successful it is intended to increase the number.

4th General Sanitation- Every possible attention was paid to the subject. The streets and lanes were kept scrupulously clean by employing as many bullocks and carts as were necessary. To supervise their work thoroughly two more peons were also appointed from the month of January. The Commissioners have been exerting themselves to the best of their ability also in the way of improving private premises & insisting upon the contents thereof being removed once in 24 hours as provided by the Municipal Act. I must however state that their efforts in this direction have been attended only with partial success. Another object which the commissioners had chiefly in view was to prevent the use of combustible materials in buildings. they have been declining to grant permission to rethatch whenever they found that the applicants were men of means enough to tile their houses notwithstanding that this measure of their gave rise to much dissatisfaction. In consequence of their thus exercising their discretion properly without granting indiscriminate permission, I am glad to mention that 54 buildings which were formerly thatched have been

converted into tiled ones during the year.

Grant IV. (Miscellaneous Municipal purposes)

Lighting

44. Establishment - The number of lights was increased from 126 to 170 about the end of April 1880 and one Gavalchi in addition to the 7 already employed was entertained to meet the increased work. Their pay was fixed at Rs 5 each but from the month of January 1881 it was raised to Rs 5-4-0 as they one and all requested that some allowance should be given them for breakage of chimneys and burners. The total amount spent under this head was Rs 528-7-5 against Rs 540 the budget figure.

45. Contingencies - The contingencies cost Rs 1429-2-1 against 1500 the budget amount and included Rs 329-8-0 spent for fixing new lamp posts and making lanterns. About 80 burners and 98 chimneys were ordered from Madras for Rs 98-13-0. The cost of kerosene oil was Rs 1082-4-0

46. Markets - The establishment entertained for the market was the same as that for the previous year and the pay of the two gumastahs amounted to Rs 168-0-0

47. Choultries and Waterpandal - Rs 96-13-4 were spent on account of the water-pandal.

48. Watering roads - In accordance with the suggestion made by the President in his remarks on the budget of 1880-81, this charge was not incurred.

49. Avenues - The charge under this head exceeds the budget amount

by Rs 129-5-10. About Rs 76-12-2 were spent in planting newly 112 cocoa-nut trees in the Madura and new north roads and one gardener was employed in addition to take care of the new plants.

50. Police Contribution – Rs 3465-13-1 were paid on account of the Police contribution at 60 per cent on the total cost. The budget provision had been made for 75 per cent. The contribution for March 1881 was paid within the month itself Rs 1771-12-0 were also paid on account of Imperial license tax after deducting from the net demand the sum due to the establishment at 5 per cent.

51. The late Manager Venkat Rao was paid a gratuity of Rs 440 in consideration of his long & valuable service to the Municipality. This charge was sanctioned by Government ×

× G.O. dated 16th March 1880 No 560.

1-572/83 344

on the Commissioners applying for the same.

52. The houses which hitherto bore numbers in paint only were numbered this year with brass plates. The numbers had to be gone through carefully for the census when it was found that the paint numbers had been obliterated in majority of cases. Brass numbering was preferred on account of their permanency. The Census Contingency cost Rs 66-12-11. For the above two items of expenditure there was no budget provision as the taking of census was not expected at the time that the budget was framed.

Grant V. (Supervision & Management)

53. The expenditure under this head calls for no special remark as it includes the usual charges ordinarily incurred. The Fort Saint George

Gazette was for the first time sent for during this year and is the only new item of expenditure. The office establishment was the same as in the previous year.

5th Auditors Report - Mr G. J. Oliver audited the accounts of this Municipality and found them to be correct with the exception of a trifling sum of 3 annas in the sale proceeds of some old Materials. The remittance statement which is for Rs 9-15-9 the price of several things sold on a particular day contains the two different signatures of one and the same purchaser of two deal wood boxes. Whether actually 4 boxes were sold in two lots of two each or the entry is only a mere repetition it is not now possible to say. The latter supposition seems to have been

been more probable. The sale was conducted by the Sanitary Inspector in the presence of a Commissioner who has signed also the remittance Statement. 1512/45

6th With reference to his remark that there was no satisfactory check that he could apply to the receipts from miscellaneous sources such as sales of old stores, dead trees, rubbish or sweepings, I beg to mention that, in addition to the remittance notes which are kept as vouchers, receipts have also been granted with serial numbers in the counterfoil, to the persons making payments on those accounts, as suggested by him. It seems somehow to have escaped the notice of the auditor. The Head clerk is not certain that he showed the book to him

Licences for vehicles and animals have been granted for several years past, under the signature of the Head Clerk only and no frauds appear to have resulted therefrom. As persons apply for such licences at all hours of the day, if it should be decided on that they should be given only under the signature of the Vice President or some Commissioner, it will necessarily subject them to delay and inconvenience. In some Municipal offices it would appear that licences are granted under the signature in seal of the Vice President, the Clerk having of course the custody of the seal. This does not furnish any additional security, but on the other hand diminishes the responsibility of the Clerk actually granting the licences. Rather than adopt this course, it seems to have been thought desirable to make the Head Clerk responsible for the correct grant of the licences by making him sign them himself. 1512/H6

66. The other remarks of the Auditor relate to the uniformity in the form and size of vouchers and the opening of certain fresh accounts and his suggestions will be carried out as far as possible.

I have &c.

(Signed) V. Rajagopala Chari
Vice President

True copy/

No 1054. 328

Submitted for the information of Government together with the present. ed Statements &c.

2. In order to secure the services of a trained Auditor entirely unconnected

with the District, it is necessary to give him all 3 Municipalities; & and as he cannot well begin work before the middle of April, it is difficult for him to send in all 3 reports before the middle of May. Allowing the Vice President even a week only to prepare these reports, it is almost impossible for me to get the last before the end of the first week in June. Hence the delay in submitting these reports.

3. Para 5. Notwithstanding a good deal of faction and not very creditable opposition the rates were realized with commendable punctuality and there were extremely few bonâfide appeals.

4. Para 9. This shows the advantage of intelligent attention to business.

1512/A7 1988

1880-81

Annual Medical Report of the Municipal Dispensary Vinnevelly for the official year ending 31st March 1881.

		In	Out
Remained	31st March 1880.	9	115
Admitted	during the year	125	8149
Discharged		105	8141
Died		24	7
Remaining	31st March 1881	5	116.

1. Dispensary buildings - Prevent & state of repair &c. Furniture, fittings &c.

The buildings are in good order, Furniture and fittings sufficient. A temporary pandal has been erected around the dispensing and office rooms to lessen the effect of sun & rain; and a new window was opened to give more light and ventilation to the office room.

2. Dispensary Committee. Frequency of meetings.

A Sub Committee composed of 6 Commissioners with the Zillah Surgeon as Vice President assemble once a month to examine Hospital accounts and to discuss on any improvements or suggestions for the benefit of the Dispensary.

3. Most Common diseases among out-door and In-door patients, their prevalence and fatality as compared with other years.

Fevers, Rheumatic & syphilitic affections, Sore eyes, Inflamation of external ear, Respiratory affections, Diseases of Stomach & Bowels, Gonorrhea & its complications, Abscess & Boils, Diseases of skin and Ulcers, Debility and Injuries were prevalent among out patients, Fevers, Syphilitic affections, Dropsy, Dysentery, and Diarrhea, ulcer, Debility and Injuries among the In-patients- Fevers, Dysentery & Diarrhea

prevailed in the year when the atmosphere was chill and damp during the S. W & N. E. monsoons. Sore eyes were prevalent during the S. W. monsoon when the wind was Strong and dusty. 1512/48

The fatality among In Patients occurred in those who were anæmic Emaciated and badly nourished and among those who came here as beggers during the last Famine from out-villages and neighbouring Districts. The death-rate was rather less than in preceding years.

4. Epidemics which have occurred in the Station or its vicinity.

Small pox cases did occur throughout the year and the mortality registered was 113. The disease still appears sporadically now and then in the Town.

5. Inspection by Civil Surgeon &c.

The Dispensary was visited daily by the Native Surgeon when he is at Head Quarters, and from time to time by the Zillah Surgeon. The last annual Inspection by the latter was on the 22nd November 1880 and the following Remarks was recorded in the Visitor's Book. "All in good order".

6. General Remarks.

The attendance of out Patients is greatly increased in this year than in last year, it is a satisfactory proof that the community at large in the Town and in the adjacent villages value the advantages accrued from the Dispensary. I see still that the rich have recourse first to their old mydians (Native Quack) and then apply for medical aid when they see no hope of recovery. The poors of all castes & creeds resort to the Dispensary willingly and readily. 1572/89

The quantity of rain gauged during the year was 40½ inches. The prices of all staple grains are cheaper than last year. The Sanitary Condition of the Town is good and well looked after by the Municipality, and more stringently when there is an approach of each feast and festival. The general health of the Town and villages was tolerably good.

Yours truly
1st April 1881

(Signed) T. Nallah Naidu
1st Class Hospital Asst.
In Dispensary Charge

(True copy)

J. S. Cummings
President

Comp. 1st

Enclosure to letter
No 10514 dated 15th
June 1881 from the
President of Municipal
Commrs Limerick

Annual Medical
report of the Municip-
-pal Dispensary Limerick
for the offl. year 1880-81

In Municl: 1592/81

5 Para 14. 1512/50 No land cess was
levied on the lands situated within
the limits of the Municipality,
as the Board of Revenue have ruled
that the Local Fund Act
is not applicable to places to
which the Towns Improvement
Act has been extended and that
the cess already collected must
be refunded to the parties concerned.

6. Para 18. I am still of
opinion that the sale of certain
articles such as meat, fish, vege-
tables &c should be allowed in
Municipal Markets only, even on
Sanitary grounds; and from the
financial point of view, it is obvious
what an admirable source of revenue
such Markets would be, far superior
to any octroi duty.

7. Para 28. I have already
stated

stated my opinion to the same effect (vide Board's Proceedings No 307 dated the 22nd February 1881.

Para 28 park about the widening of a street. This is a very excellent improvement, and is due almost entirely to the energy of the Vice President himself. I hope a good deal more will be done in the same direction. There is ample scope for such improvements in every Town.

8. Para 37. The improvement in vaccination is another satisfactory feature in the report.

9. Para 40. The system of conservancy in Tinnevelly is, I believe, equally cheap and efficient.

10. Para 43. This again is very satisfactory, for the opposition to such reforms is persistent every where.

15/12/51

15th June 1881. Tinnevelly. } J Blacke Deputy Collector for President.

Compd F.C

Fin. (1881) Dept.

Timevelly (Municipal) Presd.ts Offe
Abads

From,
The President
Municipal Commrs
Timevelly

To,
The Chief Secretary
to Government
Fort St George.

Dated 15th June 1881.
Desp.d 17th
Rec.d 20

No. 1054.

~~Enclosures 3.~~

CURRENT No. 1592

Submitting the annual Report with its usual Statements &c of the Timevelly Municipality for the official year 1880-81.

25-8

FINANCIAL DEPARTMENT.

1512/53

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following letters :—

From the President, Municipal Commission, Timevelly dated 15 June 1881 No 1054.

ORDER. 19th August 1881. No. 1512

The receipts & charges of the Timevelly municipality for 1880/81 are compared below with the estimates for the year & the actuals for the previous year.

	Actuals 79-80	Estimate 80-81	Actuals 80-81.
Receipts.			
Balance brought forward ..	323	547	1980
Rates on Houses and Lands ..	6286	6316	6384
Taxes on Arts	2020	3000	3481
Taxes on Vehicles and Animals ..	1243	1280	1309
Registration of Carts	793	1200	1265
Tolls	4035	5800	5850
Licenses	155	300	150
License Tax	2743	2550	1945
Assignments by Government ..	50	100	40
Contribution from Local Funds ..	530	530	530
Fines and Fees	438	300	718
Endowments	1362	1287	1285
Miscellaneous	2455	1750	1969
Loans	"	"	"
Advances Recoverable	"	"	4
Total ..	22433	24960	26880

Charges.

GRANT I.				
New Works.				
Communications	"	"	"	
Buildings	2361	800	254	
Sanitary and Miscellaneous ..	235	1800	1432	
Repairs.				
Communications	1148	2120	2060	
Buildings	384	200	288	
Sanitary and Miscellaneous ..	77	136	382	
Establishment	178	180	172	
Tools and Plant	1	30	6	
Contributions to Local Funds ..	"	"	"	
GRANT II.	4584	5266	4594	17.1
Training Schools	"	"	"	
Municipal Schools	701	696	737	
Salary Grants	"	"	"	
Results Grants	489	500	602	
Schools on the combined system	"	"	"	
Inspection (Contribution) ..	"	"	"	
Miscellaneous	"	"	"	
	1190	1196	1339	5.0
GRANT III.				
Hospitals and Dispensaries ..	2324	2498	1972	
Medical College	"	400	241	
Sanitary Inspection ..	"	"	61	
Vaccination	195	234	219	
Registration of Births & Deaths	178	180	150	
Conservancy	3225	4110	3915	
	5921	7422	6558	24.6
GRANT IV.				
Lighting	1532	2040	1987	
Markets	168	168	168	
Choultries	97	100	97	
Travellers' Bungalow ..	"	"	"	
Avenues and Watering Roads.	289	360	339	
Police	2150	3834	3466	
License Tax	2420	2372	1772	
Miscellaneous	"	"	757	
	6656	8874	8586	31.8
GRANT V.				
Supervision and Management.	1997	2039	2318	8.6
Repayment of Debt	"	"	"	
Advances Recoverable	"	"	"	
Refunds	304	"	"	
Balances	1980	463	3515	13.1
Total ..	22433	24960	26880	

266

2. 1872/73 The receipts ex-
cluding License tax
amounted to Rs. 22955
against Rs. 21863 esti-
mated and Rs. 19367
actuals of 1879-80. The
increase over the previous
year has due to enhanced
taxation. Each tax
realized more than
the estimate - notwith-
standing the difficulties
at one time experienced
in the collection of es-
pecially the House rate
and the uncollected
balances at the close
of the year were small.
The Vice President gives
an

1. Extension of tax on lights to the last three classes.
2. Raising of Tolls from half to three fourths of the maximum Tolls.
3. Ditto of Registration fee for carts to one Rupee & annas.

an account of the
number of processes
issued; but does not
report in how many
cases it became ne-
cessary to have recourse
to the actual sale of
property for the rec-
overy of the taxes. The
remission of the process
fees reported has in
the circumstances very
judicious. The miscella-
neous revenue shews a
decline. It seems how-
ever susceptible of con-
siderable improvement
under such zelic adminis-
tration. The sweepings
might be rendered
more

1512/55 270.

more remunerative
than they have proved
to be in this municipality
and the market revenue
should gradually im-
prove on [illegible] better and
more extended accom-
modation being provided
With reference to the
President's remarks
in para 6, his attention
is directed to G.O. 12th
February 1879 No. 248
F.D. and to the provisions
of the Act in regard
to the extent of the con-
trol that can be exercised
over private markets.
3. The charges
aggregated Rs. 21893
against

Against Rs. 221/25 est
imated and Rs. 18033
actuals for 1879-80. They
were distributed in the
following proportion

Grant I	Public Works	21.3
" II	Education	6.2
" III	Sanitation	30.4
" IV	Lighting & hire	31.4
" V	Supervision	10.7
		100.0

4. The chief new works
undertaken were certain
additions to the market
and the erection of two
punkha Cabines and
a bathing Ghaut. On the
former the full amount
of the Budget allotment
was not spent, but a
portion of the outlay
was left to be paid

in

15TV/56 28P

in the current year.

5. The improvement
of the roads and
streets of the town
appears to have re-
ceived much attention
from the Vice President
and Commissioners and
the gradual replacement
of thatched huts by
tiled buildings is noted
with much satisfaction.
The remarks in para
28 of the Vice Presidents
letter regarding the
periodical floods to which
the town has become sub-
ject owing to the over-
flowing of the Kanisal
Kulam tank will be

communicated

communicated to the Public Works Department

6. The expenditure on education was 5.8 per cent of the year's receipts. The municipal school is reported to have worked well. Its reduction to a lower class has been determined on by the commissioners for reasons set forth in a separate correspondence on the subject. Eight schools earned results grants to the amount of Rs. 602 or Rs. 102 over and above the Budget provision. The town abounds with

1572/57 298

with unaided private schools and 63.7 per cent of the boy population receive instruction in the various institutions. The proportion of girls similarly benefitted is however very small.

7. The working of the Hospital and dispensary was as usual satisfactory. The number of patients treated did not vary much as compared with the previous year.

8. Vaccination made very good progress during the year partly owing

it

it is said to the assist-
ance rendered by
the Police. It is pre-
sumed that the assist-
ance consisted of
pointing out to the ope-
rators ~~the~~ proper
subjects for the opera-
tion. Although the re-
sults of the year were
generally very favorable
there has a high pro-
portion of unsuccess-
ful and unknown
cases. The deaths re-
gistered shew a pre-
ponderance over births
which in a compara-
tively healthy year is
hardly compatible with
accuracy.

Births 817
Deaths 846

accuracy. 1572/58

9. The Government are glad to observe that the Commissioners take a lively interest in the Sanitation of the town. It appears that only partial success has attended their endeavours in this respect as far as regards private latrines. Neither the Vice President nor the President adverts to the subject of the private scavenging service to which the Government drew attention when reviewing

Vide G.O. 9th Sept. 1850 No. 1732 para 8.

reviewing the report
for 1879-80

10 The other items
do not call for remark
except that the large
balance at the end
of the year shews that
sufficient diligence
has not exercised in
utilizing as much as
possible the available
funds of the year. The
proper course was for
the Vice President to
have prepared a sup-
plemental Budget for
the sanction of the Com-
missioners and of Govern-
ment, on perceiving
that the actual opening
balance was largely

in

excess of that estimated
in the Budget. 1512/59.

11 The auditor's
remarks have it ap-
pears received the
attention, but the Govern-
ment consider that the
licences for vehicles and
animals should be
granted under the
signature of the Vice
President or President
and not of the Head
Clerk. This practice
obtains generally without
inconvenience and there
seems no special reason
why the Immovable Munici-
cipality cannot follow
it.

12. A sum of Rs. 61

is shewn as expenditure under a new head "Special Sanitation"; and no contribution was paid on account of the Sanitary establishment as directed in G.O. 21st October 1879 No. 1537 published

1512/80

1512/80

No 2 21/1

To
The Presidt. of the Municpl Comrs.
Tinnevelly
" Revenue Dept. 6
" Bd of Revenue 13
" Surgl Genl with the Govt. of Madras
" Sanitary Commissioner 6
" Dr of Public Instruction 6
" Inspector Genl of Police
" Accountant Genl
" President of the Local Fund Board &c, Tinnevelly
&c.

Despd 6/9.
Letter made by

Govt. of [illegible] Madras.

Financial.

DISPOSED OF

TO AUG BY

BY G.O. No. 1512

Municipal Reports - Report
the working of the Tinnevelly
Municipality during 1880/81 -
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Accountan
President of
Boa