

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	1335	Press ~~Mis.~~
Dated	21-10-1870	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
21st October 1870.*

Read the following papers :—

No. 142. From the President of the Municipal Commissions in the Tinnevely District, to the Chief Secretary to Government, Fort Saint George, dated Tinnevely, 27th July 1870, No. 391.

I have the honour to report on the working of the Towns' Improvement Act X of 1865, in the three Municipalities of this district, for the year 1869-70.

2. PALAMCOTTAH.—The receipts during the year amounted to Rupees 19,829, agreeing nearly with the Budget Estimate. Of this sum, Rupees 1,500 was contributed by F. S. Child, Esq., late Civil and Session Judge of the district, for the erection of a market. It will be observed that the Commissioners have drawn from

* Rupees 5,540.

Government Rupees 3,824-12-3 on account of State contribution, which includes one-fourth of the cost* of the market, namely, Rupees 1,385. As such expenditure should be placed under the head "For purposes other than those specified under Section 25," they will refund to Government, during the current year, the above-mentioned sum of Rupees 1,385, minus Rupees 302-10-11, being the assessment on Government buildings deducted from the State contribution due for the year under report.

3. The Commissioners have expended, in the aggregate, Rupees 23,595, which they laid out on many useful and important works; nine streets and five roads were repaired, and seven toll-gates built; a commodious market was constructed; a slaughter-house and twelve butchers' stalls built; lighting the town cost Rupees 1,824, or Rupees 600 more than the sanctioned amount. This excess is owing to the purchase of fifty stone pillars and iron brackets, which the Commissioners did not intend originally, but the money has been well laid out in a durable article.

4. TUTICORIN.—The collections for the year from all sources amounted to Rupees 12,058, of which Rupees 11,897 was spent on the following works and improvements.

5. Stones for the sea wall were purchased and placed along the beach to the length of about 360 yards; three Norton's tube wells were bought at a cost of Rupees 1,531, but it is feared the sandy character of the soil is not well-adapted for them. Two new roads are being constructed to join the roads leading to the Tinnevely and Tuticorin Cotton Press Company's premises and thus relieve the esplanade road of much of the present heavy traffic. All the main roads of the town, 4116 yards in extent, were kept in good repair, and 789 cart loads of gravel used on them. Four sweepers and four carts were daily employed in sweeping the streets and carrying off rubbish. The conservancy establishment has since been increased, as suggested by Government, and the effect has been that streets and compounds are now fairly clean, and the inhabitants have no longer an excuse for filth. Four large temporary latrines were constructed during the year, and three of the existing latrines repaired.

6. Since the close of the year, the Commissioners have started a Lunkerkhana for the distribution of medicine, and a Dresser has been placed in temporary charge.

7. Statement C shows that the Commissioners have drawn Rupees 2,446-15-1 as Government contribution, instead of Rupees 2,200-0-9. The difference of Rupees 246-14-4, together with Rupees 24-5-2, drawn in excess in 1868-69, will be refunded by them during the current year.

8. TINNEVELLY.—In the Order of Government, dated 7th July 1869, No. 920, the Commissioners were authorized to raise Rupees 18,900 and Rupees 5,585 as

21st October 1870.

Government contribution, and to make good the increased expenditure from the balance of last year. The collections for the year, amounting to Rupees 19,057, were realized—

- (1).—By a house-tax which was estimated at Rupees 4,000 at four per cent. on the annual value of rent on houses and buildings. This being the first year in which the house-tax was introduced into the town, it was found impossible to estimate more correctly the amount to be collected. The actual assessment was Rupees 3,343, of which Rupees 57 remain uncollected.
- (2).—By tolls which were farmed out for Rupees 12,800, but in consequence of the flood which occurred in November last, and the fall of two bridges over the Tambrapurni, traffic was much impeded, and the collections by tolls reduced by Rupees 640.
- (3).—By a tax on carriages and animals fines amounted to 281 Rupees in eighty-four cases, and sundry receipts by a rent on Police huts, meat market, &c., to Rupees 456.

9. The sums thus levied were spent on the following works and improvements:—Four substantial latrines and two toll-sheds were erected; two rooms were built for the custody of implements used by the Conservancy Department; a new road was raised with earth, and a wall built to protect the same; a new road was opened, and the adjoining lands purchased; two large platform-bridges and three sluices were built; a road 170 yards in length and another of 290 yards were constructed and two sluices built; twelve streets and four lanes were gravelled to the extent of 4498 yards; and a drain, 438 yards in length, was built to bring water into the town to cleanse drains in the main streets.

10. The town was divided into twelve circles for conservancy purposes; five carts and seventeen sweepers were daily employed in cleaning the streets, latrines, and drains; 12,600 carts of sweepings were removed out of the town. In January last, special arrangements were made to check the spread of cholera. Extra scavengers were entertained to remove night soil from private privies; two native doctors were employed to distribute cholera pills, and to treat premonitory diarrhoea; a quarantine establishment was maintained to prevent importation of cholera; carts and travellers were fumigated with disinfecting powders; houses were whitewashed; the clothing of those who died of cholera was ordered to be burnt at once; the sale of unwholesome food was prohibited; and wholesome water was brought into the town for bathing and drinking purposes. Among the five villages composing the town of Tinnevely, cholera broke out at Kandiaperi in March last, and the number of cases in such thickly-populated villages was comparatively large, 106 men having died in forty-five days. The maximum number of deaths in the town was seven per diem, out of a population of 22,000; the rate of mortality was 2½ per diem, against thirteen in the year 1862. Seventy of those who were attacked by cholera recovered during the year.

11. Five hundred and eighty-eight persons (children and adults) were vaccinated in the year, out of which 574 were successful.

12. Lighting the town proved beneficial to the people during dark nights, as well as to the Police. Both sides of the southern circular road was planted with 400 cocoanut trees.

21st October 1870.

13. The want of land for building sites is much felt in Tinnevely, the town being surrounded by wet cultivation. Certain streets and lanes require widening as they are too narrow and badly ventilated and difficult to clean. In the western car street, bazaars are opened on both sides, the northern side is much crowded and irregularly arranged, and inconvenience is felt by the crowds of people who assemble there. The Commissioners propose removing these bazaars to a more spacious site available, the compensation being paid from municipal funds.

14. GENERAL REMARKS.—The improvements carried out during the year, and the precautions taken for the prevention and suppression of epidemics, have greatly contributed to the health and comfort of the people. The Vice-Presidents and Commissioners take great interest in their work, and continue to exert themselves for the public good.

15. Statements of receipts and expenditure for the three Municipalities are herewith submitted. The detailed accounts have been audited, and are reported to be kept in a satisfactory manner.

No. 143. From the President of the Municipal Commissions in the Tinnevely District, to the Under Secretary to Government, Fort Saint George, dated Courtallum, 6th September 1870, No. 451.

With reference to your Official Memorandum, dated 8th August 1870, I have the honour to re-transmit the annual statements of the Tinnevely and Palamcottah Municipalities for the year 1869-70, together with the required information.

2. The accounts of the Tuticorin Municipality will be sent in a few days.

No. 144. From the President of the Municipal Commissions in the Tinnevely District, to the Chief Secretary to Government, Fort Saint George, dated Tinnevely, 28th September 1870, No. 482.

In continuation of my letter, dated 6th instant, No. 451, to the address of the Under Secretary to Government, I have the honour to re-transmit the annual statements of the Tuticorin Municipality for the year 1869-70.

2. The Auditor's report, and the estimate submitted by the Superintendent of Police, are also forwarded, as requested.

No. 145. ORDER THEREON, 21st October 1870, No. 1335.

In the Municipality of Tinnevely, the receipts for 1869-70 amounted to Rupees 28,229-2-10, as particularized in the

Current—	Rs.	A.	P.
Rate on Houses and Buildings.....	3,285	5	7
Tolls.....	12,160	0	0
Tax on Carriages, &c.....	989	8	0
Registration of Carts.....	525	0	0
License Fees.....	190	0	0
Fines.....	281	0	0
State contribution.....	17,430	13	7
Arrears—	5,008	8	10
Tolls.....	1,170	0	0
Other Receipts.....	345	14	6
Balance brought forward.....	4,214	2	11
Total...	28,229	2	10

margin. The Auditor's report shows that arrears of tolls, amounting to Rupees 1,170, were collected, and as the President, though asked, has not stated whether any other arrears are included, it is presumed that there are none. Except magisterial fines, none of the receipts included under "Fines and Miscellaneous" are of a kind with reference to which Government should contribute. A sum of Rupees 111-0-8, refunded by the toll contractor on account of temporary establishment, appears to be the cost incurred by the Commissioners in the collection of tolls for a few days at the beginning of the year.

It is presumed that the contractor paid this sum in consideration of the collections made by the establishment being handed over to him in order that his contract might run from the beginning of the year; and the transaction being thus one merely of account, the items are struck out on the credit as well as debit sides.

2. In the statement of expenditure, the cost of improvements to the well in the Taluq Cutcherry compound, and of repairs of channel steps, will be transferred to "Purposes other than those specified in Section 25." The pay of milemen should be charged to "Repairs," and the salaries of the Overseer and his establishment rateably debited to "Works" and "Repairs." The portion of the actual Police cost to be paid by the Commissioners is Rupees 4,356-10-2, and the excess paid by them, Rupees 46-7-9, is shown in the marginal abstract as an advance recoverable, and will now be refunded. The cost of establishment includes the salaries of a temporary staff entertained for the purpose of assessing the newly-introduced house-rate. The purchase of a silver seal was scarcely necessary.

3. The State contribution is to be struck on the receipts, and will amount to Rupees 5,810-4-6. The Commissioners drew in cash Rupees 5,068-3-10, and have been relieved of Police charges to the extent of Rupees 1,452-3-5. They have, therefore, to repay Rupees 710-2-9, or, with the Police refund, Rupees 663-11-0.

4. The Commissioners of *Palamcottah* collected by means of local taxes, &c., Rupees 14,094-9-7, and received a State grant of Rupees 3,824-12-3. Including miscellaneous receipts, Rupees 1,910-5-10, and a balance of Rupees 4,890-2-3, they had for expenditure Rupees 24,719-13-11. Of the sum locally raised, Rupees 9,732-4-0, or nearly three-fourths accrued from tolls, which were collected by an establishment of twenty persons, at a cost of Rupees 1,425-13-5, or 14 per cent. of the collections. The Commissioners would find the contract system more economical, as also probably more productive.

5. The expenditure was Rupees 23,595-15-6, of which a sum of Rupees 14,536-7-5 was for purposes within the scope of Section 25. The return of expenditure for other purposes (to which Government have transferred the cost of a picottah stand Rupees 14-8-0, included under "New Works," and of instruments, Rupees 117-14-0, charged to Establishment) includes an outlay on markets of Rupees 5,540, of which Rupees 1,500 were contributed by Mr. Child, and of Rupees

	RS.	A.	P.
New Works.....	11,067	4	9
Repairs.....	3,234	7	5
Conservancy.....	3,191	0	9
Police.....	4,446	4	7
Establishment.....	2,446	11	3
Purposes other than those specified in Section 25.....	2,910	4	6
Advance recoverable.....	46	7	9
Balance carried forward.....	27,342	9	0
Total.....	28,229	2	10

	RS.	A.	P.
Current—			
Rate on Houses and Buildings.....	2,332	0	7
Tolls.....	9,732	4	0
Tax on Carriages, &c.....	1,108	4	0
Registration of Carts.....	460	0	0
License Fees.....	210	0	0
Fines.....	252	1	0
State contribution.....	14,094	9	7
Other receipts—			
Mr. Child's donation.....	1,500	0	0
Miscellaneous.....	410	5	10
Balance brought forward.....	1,910	5	10
Total.....	24,719	13	11

	RS.	A.	P.
New Works.....	491	3	4
Repairs.....	3,440	15	4
Conservancy.....	2,891	6	7
Police.....	3,638	0	10
Establishment.....	4,074	13	4
Purposes other than those specified in Section 25.....	14,536	7	5
Advance recoverable.....	9,043	9	2
Balance carried forward.....	23,595	15	6
Total.....	24,719	13	11

1,824-12-1 for lighting. The excess paid above three-fourths of the actual cost of the Police was Rupees 15-14-11, and has been shown as an advance recoverable. The charge for establishments, even after deducting the cost of the tolls establishment, and of the temporary establishment for the assessment of the house-tax, is too high, standing at Rupees 2,307-9-7. The balance carried forward is Rupees 1,123-14-5.

6. The State contribution is to be struck on the expenditure and amounts, including the whole cost of the Police, to Rupees 3,928-1-11. The Commissioners have drawn in cash Rupees 3,824-12-3, and by remission of Police payments Rupees 1,176-0-3; total Rupees 5,000-12-6. They have thus overdrawn Rupees 1,072-10-7; and, setting off the excess payment for Police, owe to Government Rupees 1,056-11-8, which must now be paid.

7. In *Tuticorin*, the receipts amounted to Rupees 12,058-1-0. The Auditor's report shows that arrears of trades' tax, amounting to Rupees 5, were collected, and that "Sundry receipts," to the extent of Rupees 79-10-6, were, apparently improperly, included under "Fines and Miscellaneous." The current collections were Rupees 8,980-3-3; the State contribution drawn Rupees 2,446-15-1, and the balance brought forward Rupees 546-4-2.

8. Under "New Works" the sea wall (Rupees 838-10-0) and tube wells (Rupees 1,531-1-0) do not appear to be objects of expenditure within the scope of Section 25; and under "Establishment" appears an item "cost of impounding cattle, Rupees 24-12-0," which will also be transferred from Statement A. With regard to the "sea wall," the attention of the President is called to G.O., 4th May 1870, No. 551, paragraph 11. The actual cost of the Police is entered in the Superintendent's account as Rupees 2,891-7-1. The proportion payable by the Commissioners is Rupees 2,168-9-4; but they have paid Rupees 2,181-14-0, or in excess Rupees 13-4-8, which is now to be refunded.

9. The State contribution is to be struck on the expenditure, and, including the full cost of the Police, will be Rupees 2,362-0-9. The Commissioners having drawn in cash Rupees 2,446-15-1, and having been relieved of Police charges, amounting to Rupees 722-13-9, have overdrawn Rupees 807-11-1. They do not appear to have made the refund of Rupees 24-5-2, ordered in paragraph 9 of G. O.,

	RS.	A.	P.
Current—			
Tax on Arts, &c.....	1,994	14	9
Tolls.....	6,418	4	6
Tax on Carriages, &c.....	201	0	0
Registration of Carts.....	88	0	0
License Fees.....	125	0	0
Fines, &c.....	153	0	0
State contribution.....	2,446	15	1
Arrears—			
Tax on Arts, &c.....	5	0	0
Other receipts.....	79	10	6
Balance brought forward.....	546	4	2
Total.....	12,058	1	0

	RS.	A.	P.
New Works.....	223	13	0
Repairs.....	2,956	2	9
Conservancy.....	1,393	3	9
Police.....	2,819	9	4
Establishment.....	1,832	8	7
Purposes other than those specified in Section 25.....	8,725	5	5
Advance recoverable (Police).....	3,158	8	9
Balance carried forward.....	13	4	8
Total.....	11,897	2	10
	160	14	2
Total.....	12,058	1	0

21st October 1870.

2nd September 1869, No. 1236, and adding this sum, and deducting the excess payment for Police in 1869-70, they owe to Government Rupees 818-11-7.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

the President of the Municipal Commissions in the Tinnevely District.

- , Accountant-General.
- , Sanitary Commissioner.
- , Inspector-General of Police.
- , Board of Revenue.
- , Public Works Department.

Edw. J. Wright.

Cobl. of 1870; ~~Stadth.~~

PUBLIC.

To,
THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS IN THE
*
TINNEVELLY DISTRICT.
Secy, &c., &c.

Dated October, 21st.

Recd.

En.

G. O. 21st October 1870, No. 1335.

OCTOBER.

Nos. 142-145.

Reviewing the Accounts of the Receipts and
Expenditure of the Tinnevely District Municipa-
lities for 1869-70.

Pro 3rd Nov 1870 Nov 26-27
 16 Sept 82-83
 2 " 20-21
 10 Sept " 72-74
 22 July 168-169
 7 " 30-31
 17 June 103-104
 15 April 140 & 143

Pro 20th October 1870
 1870 Put in Sept
 From The President to the
 Municipal Council
 Linnell
 To The Chief Secretary
 to Government
 F. J. George

Dated 27th July 1870
 Despd 27th do
 Recd. 1st August 1870
 N^o 391

Enclosures. 9
 N^o 1199 N^o 1110

Reporting on the work-
 ing of the Towns Im-
 provement Act in the
 3 Municipalities of the
 district for the year 1869

27/10-
 R25-

112

Detail of Estimates for new works and improvements proposed to be carried out by the Municipal Commissioners for the town of *Tinnevely* during the year 186*9*/70 for the purposes specified in Section 25 of Act X of 1865 (Madras)

	Description.	Amount of Estimate.		Proposed Expenditure for 186 <i>9</i> /70
I. Works.	Buildings	2600...		1321.6...
	Roads	4000...		7615.1...
	Drains	2000...		1991.15.10
II. Repairs.	Buildings	200...		257.8.5
	Roads	2500...		2815.3.10
	Drains	200...		50.9.4
	Nature of charge.	Amount of Estimate.		Probable Expenditure for 186 <i>9</i> /70
III. Conservancy.	Hire of bullocks	1260...		1575.11.10
	Pay of sweepers	1284...		1504...3
	Cleaning of drains, &c.	100...		771.4.8
IV. Police.	<i>3/4 of the</i> As per detailed estimate received from the Superintendent of Police herewith forwarded <i>Repairing and whitewashing Police Lines &c.</i>	5870.12.11		4403.1.11 89.10.5
V. Establishment.	Particulars.	Salary.		TOTAL.
		Per Mensem.	Per Annum.	
	Supervision and Management	-	-	3030.2.4
	Miscellaneous charges	-	-	2687.13.10

Tinnevely
27 July 1870

C. J. Langley
President.

Adopted
Auditor

Comptroller

Details of Return A

New Works.				
To erect walls around the well in the taky Cutcherry.	185	5	5	
To construct 4 substantial latrines	940			
Lands purchased for the purpose	106	5	3	
To build 2 rooms for the custody of implements &c of Conservancy Department.	70			
To build Toll shed S. No. 3 and 4	19	11	4	
To construct a Road from the Kina- colum tank bank to the Sinda- bandorai road	236	2	11	
— Do — by the side of Kina column tank bund	585	8	5	
— Do — 2 sluices on Do —	140	3	10	
To raise and widen the new road from Kullanaai to Kurukatorai	600			
For lands purchased for the purpose	283	2		
To construct a Wall by the side of the said road	140			
To construct a road from Kullanaai to Shernmadevi road	500			
For lands purchased for the purpose	1332	6	9	
To construct 2 sluices and a tunnel on the said road	310			
— Do — a bridge on the Kina column channel crossing the road	1848	6		
— Do — Do — on the Aravangolum chan- nel	1639	3	1	
To construct a Drain along the Court- allum road to bring water to the main streets of the town	4000			

Details of Return A.

To construct a Tunnel in front of Thondagalminar Civil	90	11	10	
To keep a drain on the eastern Car street at a proper level	1	4	1991	15/10
Repairs				
To repair a flight of steps on the side of Kina column channel	37	1	3	
To raise a Tunnel across the Madura road	57		8	
To repair a Wall &c by the sides of a channel and a street in the Meat bazaar	76	7	2	
— Do — old Cutch latrines	4	10	4	
— Do — 2 Covered Drains	10			
— Do — 1 — Do —	12	5		
— Do — a wall by the side of a street forming a screen to a latrine	60			257 8.5
To raise and gravel Courtallum road	670	10	9	
To gravel Madura road	540	14	8	
— Do — Perumal West car street	61			
— Do — Do — south car street	109			
— Do — Do — east — do —	63			
— Do — Sepacolum street	130			
— Do — Pudu street	170			
— Do — Soddalamadu street	47			
— Do — Madavin civil street	207	14	5	
— Do — Sheren madevi road	308	12	8	
— Do — Perumal Sunday street	50			
— Do — So Kalinga street	44	4		
— Do — Kanagasaya street	46	2		
— Do — on the way in front of Cutch Lorry	32	13	7	
— Do — a lane to the back of Dispen- sary	7	10		
— Do — Kaluwati Muckuker Lorry	12			
To repair 4 Ratha Verdees, Swamy Sunday street & Poodutan Mooka road	287	15	11	

Details of Return A (continued)

To repair Keela foodoo street —	7	9	10				
To raise earth by the side of Poota gariti amen bridge —	8	8					
Sundry repairs —	20						
To a tunnel in Parachery lane.	50	9	4	28	15	3	10
Conservancy.				50	9	4	
To hire of bullocks —	15	7	5				
Pay of Sanitary Inspector and a peon, sweepers &c —	15	0	4				
To cleansing of drains &c —	17	1	4	8	3	19	1
Police							9
3/4 of the amount of Estimate of the Superintendent of Police minus 1/4 being State contribution	44	0	3	1			
Repair and whitewashing Police lines and station house —	8	9	10	5	44	9	2
Establishment							12
Pay of 1 Manager —	4	10					
1 Writer —	2	9	4	8			
1 gornastah —	1	6	7	14	10		
1 Assessment accountant —	9	0					
1 Attender —	8	4					
1 Overseer and Maistry —	3	9	3	13	1		
1 Vaccinator —	1	20					
1 Head peon —	8	1					
3 peons —	1	9	6	1	5		
1 Overseer's peon —	6	6					
Temporary Establishment							
5 Assessors to prepare House tax registers.	1	9	3	11	10		
5 peons to assist the assessors —	4	8					
Commission for house tax gathering	1	5	0	2			

In a letter from the President Municipal

Commission

Tinnevely District

To

The Chief Secretary

to Government

Fort St. George.

Dated

No.

A.

Detail of Estimates for new works &c.
proposed to be carried out by the Municipal
Commissioners of
the year 187

Toll takers pay from 1 st to 21 May when the tolls were farmed out	111	8			
2 Milenient pay	12	9	4	2493	13 2
Miscellaneous					
Office Sadward	89	11	7		
Printing charges and postage &c.	173	1	3		
Furniture &c.	273	8	4	536	5 2
For purposes other than those specified in Section 25 of the Act.					
42 Bracket lanterns with iron frames, chimnies &c inclusive	490	.	.		
224 gallons of oil	574	12	.		
Packing charges, Freight &c and hire of Carts	227	10	4		
Cost of lamp posts and of brick work in Chuanant &c.	387	7	4		
Repair of lanterns	10	9	.		
Cost of lamp ladders &c.	4	15	.		
Pay of 2 Massalchie	98	5	9		
For 25 lanterns	150	.	.		
" 11 burners	9	6	.	1923	1 5
Cost of planting Cocoanut trees and of repairing fences	393	14	9		
Pay of 5 gardeners	272	5	8		
1 Garden maistry	98	8	.	764	12 5
Grand total				27453	9 8

C. J. Lucy 1872
President

Adache

Secretary

Ampt.

Ampt.

TINNEVELLY COLLECTOR'S OFFICE

Received 15th August 1870.

B.

Abstract of Charges under all heads ~~to be~~ incurred by the Municipal Commissioners for the town of *Tinnevelly* during the year ending on the 30th April 1870.

						Estimated expenditure.	
						Amount.	Total.
1.	New works and improvements.	...	...	...	...	10928.6.10	
2.	Repairs	...	...	...	...	3123.5.7	
3.	Conservancy	...	...	...	...	3191.7.9	
4.	Police.	...	...	...	...	4492.12.4	
5.	Establishment	...	...	...	...	3030.2.4	
							24765.11.6
6.	For purposes other than those specified in Section 25.					" "	2687.13.6
							27453.9.8
						Balance on hand on 30 April 1870.	886.9.10
						Grand total.	28340.3.6

Tinnevelly
27 July 1870. }

C. J. K. K. K.
President.

S. S. S.
1st Editor

In a letter from the President Municipal Commission *Tinnevelly*

To
The Chief Secretary
Tinnevelly District

to Government
Fort St. George

Dated 27 July 1870. No. 1

A.

Detail of Estimates for new works &c proposed to be carried out by the Municipal Commissioners of *Tinnevelly* during the year 1870-71.

See List No. 1870 of 1870

Received 15th August 1870.

C.

Estimated Receipts for the year ending on the 30th April 1870 .

1. Rate on houses and buildings.	3285. 6. 7
2. Tax on arts, trades and professions ...	" " "
3. Tolls... ..	13330 - -
4. Tax on carriages and animals.	989. 8. -
5. Registration of carts and vehicles without springs ...	525.
6. Fees for licensing slaughter houses, cart-stands, and offensive trades. ...	190.
7. Fines and other miscellaneous receipts. ...	737. 15. 2
Total Rs.	19057. 12. 9
Government Contribution at 25 per cent on the total amount ~~to be~~ raised and expended.	5068. 3. 6
Balance in hand from the last year.	14214. 2. 11
Grand Total Rs.	28340. 3. 6

Tinnevelly
27 July 1870. }

C. J. Purvis
President.

A. R. S. S. S.
Auditor

Compd. A.

In a letter from the President Municipal
Commission Tinnevelly

To
The Chief Secretary
Tinnevelly District
to Government
Fort St. George.

Dated 27 July 1870 No. 391.

Abstract of charges to be incurred by
the Municipal Commissioners of Tinnevelly
during the year 1870-71.

in 1870-71 1870-71

(Detailed account of Receipts and Disbursements of the
 Tinnevely Municipality for the year ending 30th April
 1870. as required in the Memo of Under Secretary to Government
 dated 8th August 1870.

T. NNEVELLY COLLECTOR'S OFFICE

Recd 6th September 1870.

Form	Particulars	amount	Total
	(Receipts)		
C 3	Letto Amount collected on account of balances for 68-69.	1170	
	collections for 69-70.	12160	
			13330
6	diune 70th Bandy petter.	110	
	" 14. Wood Depot.	70	
	" 1. slaughter house	10	
			190
7	Finest By Magisterial fines.	281	
	other miscellaneous Rent on Police line. X	80 2 6	
	do Market for 68-69	13 8 X	
	do for 69-70	123 12 X	
	Sale proceeds of sundry articles	39 4 X	
	Fish rent on the channel	3 4 X	
	Amount received from the Toll contractor for the sale of Tickets 1868-69.	83 8 X	
	amount refunded from the said person on an acco- unt of gate establish- ment for May.	111 8 X	
	Sundry Receipts.	2 8	
			737 15 2

In a letter from the President Municipal
 Commission Tinnevely
 To
 The Chief Secretary
 to Government
 Fort St. George.

Dated 27th July 1870 No 39.

C.

Estimated Receipts of the Tinne-

-velly Municipality for the year 1870

As per No 1199 of 1870

A Printing & Papal charges		(Disbursements)	
Charges incurred for printing			
	annual list	7	" "
do	House tax Bills	8	" "
do	do Notices	10	8 "
do	Licence form for carts & animals	5	" "
do	Wood Depot	2	" "
do	Bandy ketta	2	" "
do	slaughter house	2	" "
do	Ticket form for the market	1	8 "
do	do the form of Receipt and Disbursement Chitta in Tamil	6	" "
do	do in English	7	" "
Value of printed tickets			
Rs 212 - 8 - " deduct from the amount already received from the Contractor Rs 169 - 6 - "		43	2 "
Total printing charges		94	2 "
Book binding		4	8 "
5 Books		3	12 "
Postal charges		2	" 6
Fees paid an account of Telegram sent to Government		1	" "
Tin tickets for carts		15	" "
Trails for them		15	6 "
Receipt stamps for the money received in the Taluk Treasury		5	11 "
Tin box containing black stuff		"	10 "
Fees & house to Rakul for depositing the said inkblanks by one of the assistant marshals against the Comptroller in the civil camp		26	6 3

Registration fees for the Mukchaliika of Toll Contractors		7	" "
vaccination Books		10	" "
do	Instruments for cutting a tree fallen on the shed	1	1 " 16 7
		15	" "
		173 1 3	
Furniture			
1	Almanak	2	12 "
1	Teapoy	10	" "
2	Desks	20	10 "
1	Lukh bottle	2	" "
1	Paper cutter	"	7 "
1	Pen cutter	4	" "
1	scraper	"	14 "
5	Paper weights	1	4 "
1	Silver seal	36	8 "
1	Table cloth	13	15 10
1	Panbakh	50	" "
Wooden boxes		64	" "
1	Tape	1	14 "
6	pic axes	7	6 6
1	Compag box	5	" "
12	Iron Shotties (Gruning)	18	" "
12	Bamboos	2	8 "
12	sciples	10	8 "
		273 8 4	
2 ^d September 1870			
Jimmully			
C. Boothamcinna Pillai			
Vice-President			

No 1892 Tinnevely.
2^d July 1870.

TINNEVELLY COLLECTOR'S OFFICE.
Recd 6th September 1870.

From The Auditor of the
accounts of the Tinnelly
Municipality for
1869-70.

To The President
Municipal Commission
Tinnevely

Sir

I have the honor
to submit the following
observations on the audit
of the accounts of the
Tinnevely Municipality
for 1869-70.

The several suggestions
made in my Report for
1868-69 have been adopted
by the Commissioners
with the following excep-
tions (viz).

(1) List of particulars
furnished by the superin-
tendent of Police on
account of ^{rent of} Police huts
is insufficient for

Remarks of the vice-President

The answer of the Police
superintendent to my
letter regarding the list
of particulars on account

For purposes of audit as it does not show the rent of each hut.

of Police huts to be furnished is quoted below. "That no particulars can be specified beforehand for each hut, for the rent depends on the rank of the occupant, who is liable to change from time to time and thus the amount fluctuates."

2) Payee receipts are still taken in a separate book instead of the original vouchers themselves being receipted and filed. The book receipt forms decidedly irregular and should at once be abandoned

A receipt book is kept for all payments and the particulars of such payments are entered in it and the signature of the payee are taken below them in the order in which such payments are entered in the cash chitta. The President and Commissioners, in the last year approved this system as it gave less room to fraud and would facilitate the audit of the accounts, by its

3) Certain works for which advances were made during the year and which remained incomplete at the close of the year were not accounted for by bills to the extent at least to which they were completed.

Hut on houses & buildings

3-1) Rs 24-12-4 the amount on houses and Rs 27-6-8 the amount on Government buildings still remain uncollected.

2) The system of valuation of houses adopted in the Financially Municipality, appears to be

readiness and compactness. The keeping of vouchers in lists of papers as suggested by the auditor is not desirable. The Bills for these works were duly put before the Auditor, but he has not noticed them as they were not passed by the Commissioner within the close of the official year.

The amount referred to in the auditor's report is being collected in the present year.

The system of valuation of houses adopted by the Commissioners in this Municipality is not

+ Building a latrine at Vohra, 66-15-1
+ Building a latrine in the office 70-0-0
+ Repairing Court House (Rs 6000)
+ Repairing wall around Municipal
+ Repairing wall around Municipal
+ Repairing wall around Municipal

erroneous, and Contrary to section 38. Under this system, all the streets in the Town were divided into 1st, 2nd and 3rd classes and again all the houses into 3 kinds (viz) Terraced, Tiled, and Thatched houses. Each class of houses in a street was charged with a uniform rate in so much per 100 square feet. This system entails loss to Government on one hand and is oppressive to the people on the other. For instance, a street might contain both good and badly tiled houses all of which cannot be taxed alike and the same rate as is now done. The tax on houses in one street must differ, not only in proportion to their

Contrary to the spirit of section 38 of the Act The assessment on houses is calculated upon the gross annual rent at which they are let out, but it is not so with regard to houses as almost all the inhabitants of the Town use the houses themselves. The streets in which such houses are situated are divided into 3 classes of different rates, on consideration of the nature of the locality & convenience (viz) water ventilation & back-garden ~~to be~~ and the houses into 3 sorts of different rates (viz) Terraced, Tiled & Thatched. The value on these houses is then determined by the Commissioners

constant but also with reference to the nature of locality in which they are situated. As another instance, even the houses which are let out by owners are charged with the above rates instead of being taxed according to the actual amount of rent. I beg therefore strongly to recommend that the principles of valuation adopted in the Palamcottah Municipality (viz) calculating the tax upon the gross annual rent at which the houses might reasonably be expected to be let be introduced in the Town Municipality from the current Municipal year

on the extent of the building. The system of valuation suggested by the Auditor seems to be not in consonance with section 60 by which "measurement" is required. The mode of valuation of houses at Palamcottah without any data or fixed rules to guide the Appraiser is not in our opinion superior to section 69. Any rate tax ~~to be~~ shall be final when no appeal is made. There does not appear sufficient ground to depart from the present rule for house valuation

(3) 3 Lists of house taxes were kept for each division instead of only one in the enclosed form.

Lists of "house taxes" as stated in the auditor's report are not 3 in number but two gaphkas for valuation & the gaphkas must under section 40 be other being a voucher for the daily collection with some more information.

(4) The amendments of house tax were entered in a separate book instead of being made in the lists themselves and authenticated by the signatures of any 3 of the Commissioners as required by section 42 and the said lists do not contain the certificate referred to in the 3rd section.

A supplemental book was prepared for want of space; in the other, the lists were signed by more than 3 Commissioners and contained the words. Confirmed in the appeal meeting held on 25th September 1869 and the "certificate"

(5) The grand totals put down in the lists of house tax were found to be incorrect.

The amount of particulars in the House Tax Register is correct, but the grand total is in 2 entries one in blue pencil the latter total written on examination in the Municipal office. The ~~penul~~ total ought to have been written with red ink and the entry in black ink struck off.

Charges } It appears that a sum of Rs 89-10-5 was spent by the Commissioners for repairing and whitewashing the Police buildings. This is in my opinion contrary to the spirit of Clause 1 of section 25 and section 30 and the Accountants' General's letter No 5206 dated 24th January 1867 similar charges should, in future, be incurred by the Superintendent of Police in the same way as the pay of Municipal Police force & Contingent charges are incurred.

5-11 (General remarks)

The Vice-President draws money from the Treasury and keeps it in the Municipal office and then disburses the amount to the payees concerned. This practice is quite

I have written to the Police Superintendent about this.

1-33

The system recommended by the auditor will be observed in future.

irregular and objectionable. I would suggest that all orders for payment of money be drawn in favour of the Payers excepting in the case of the salary of establishment and contingent charges and that the payers receive the amount from the Treasury direct after duly receipting and stamping the orders.

(2) The Receipt Ledger should show full particulars of miscellaneous receipts for easy reference such as fines rent of Police huts; rent of Markets, Refund ^{arrangements are made to keep the accounts in future with some additional columns as requested by the Auditor} instead of in a lump sum monthly.

(3) In the Disbursement Ledger the expenditure for purposes other than those specified in section 25 has been erroneously included in Miscellaneous charges under "Establishment". These charges should be distinctly shown in the Disbursement Ledger.

b. On the whole I am happy to observe a decided improvement in the manner in which the accounts have been kept.

I have the honor to be
your most ^{dear} obedt. servt.
(signed) S. R. Locke

Auditor of the Accounts of
the Pinnerely Municipality
for 1869-70.
(True Copy)

C. Boothamanna Pillai
2nd September 1870
Vice-President.

670-570

N. 74. Municipal Office
2^d September 1870
Sincerely

From C. Coothanna Pillai
Vice President,

Sincerely
To C. J. Langley Esq
President Municipal Commission
Sincerely

Sir,
With reference to your Docket
No 17 Dated 15th August 1870, I have the honor
to submit a detailed account and a copy
of the Auditor's report with my remarks
together with the account forwarded by
the Police Superintendent under Section 30
of the Act called for in the Under Secretary's
Memorandum dated 8th August 1870.

2. I have already stated in my annual
report the advantages to be derived by
the drain along the Courtallum Road,
viz, the cleaning of the drains, and the
alleviation of heat by the sprinkling
of water in the main streets. The use
of the drain at times of fire is incal-
culable.

3. The slight of slope in the main
col. channel water flows through

Best Single Commission
Sincerely 800 500 100
1870 No 451.

Copy of the Auditor's report
of the Municipal Commission
for 1869-70. &c. &c. &c.
account &c.

the Town was repaired, as it was dangerous
to the people to get down the Channel
for bathing & drinking purposes.
4. The Annual Statements are
herewith returned.

Shane V.R.
(Signed) C. Cothranama Pillai
Treasurer

(True Copy)

C. J. Lowry
President

Camp A.

Recd 5th September 1870.

A.

Detail of ~~Estimates~~ for new works and improvements ~~proposed to be~~ carried out by the Municipal Commissioners for the town of *Palamestah* during the year 1870 for the purposes specified in Section 25 of Act X of 1865 (Madras)

	Description.	Amount of Estimate.	Proposed Expenditure for 1870
I. Works.	Buildings	1700 - -	505-11-4
	Roads	" " "	" " "
	Drains	" " "	" " "
II. Repairs.	Buildings	350 - -	115-10-11
	Roads	1448-12 -	3395-4 5
	Drains	" " "	" " "
III. Conservancy.	Nature of charge.	Amount of Estimate.	Probable Expenditure for 1870
	<i>a bullock</i> Hire of bullocks	768 - -	664-10-7
	Purchase of bullocks	" " "	120-0-0
	Pay of sweepers	1344 - -	1265-8 6
	<i>Pay of Sanitary Inspector</i> Cleaning of drains, &c.	584 - -	545-6-8
	<i>Pay of Peon</i>	252 - -	295-12-10
IV. Police.	<i>As per</i> detailed estimate received from the Superintendent of Police herewith forwarded	5026 - -	3543-15-9
	<i>Repair & maintenance of Police Station</i>	200 - -	110-0-0
V. Establishment.	Particulars.	Salary.	
		Per Mensem.	Per Annum.
		TOTAL.	
	Supervision and Management	4193	11-4
	Miscellaneous charges	8911	3-2
			13103-14-6

Palamestah
5th September 1870

Thammasami
President.

Thammagassundaram Pillai
Auditor

New Works									
Buildings. Construction of 22 Quarters	107	4							
do of 2 Experimental	22								
do Lattices	98								
do of 3 Tunnels	185								
do of 7 Toll Gates	17	15	4						
do of Parapet wall near the Police Station	14	8							
do of Picketing stand at the Ramasamykudam	61								
Compensation for removal of an encroachment							505	11	4
Repairs.									
Buildings									
Repair of 10 Toll Gates	45	10	11				45	10	11
Roads									
Main Bazar Street	300		4						
Gopin Lakshmykudam South Madan Street	95								
do West do	35								
do North do	90								
do Sunnathy Street	70								
do North Car Street	130								
do West do	250								
Thurmalakshmykudam Road	24	8							
Perumthosapuram Road north Car Street	198	11	6						
do east do	210								
The main road in Vadakupattam	12	30							
Road leading to Channel in do	250								
English Church Road	335								
The small road near Mr. Laski's house	25								
Pay of 3 Road Coolies	152		7				339	5	4
Miscellaneous									
The feeding of 16 Bullocks	66	4	10	7					
Purchase of 4 Bullocks	120								
Pay of 1 Sanitary Inspector at 7 1/2 Rs	54	5	6	8					
Pay of 16 Latins at 8 1/2 Rs	126	5	8	6					
Pay of 3 Peons	29	5	12	10			289	1	6
Police									
3/4 of the Superintendent's Estimate	354	3	15	9					
Repair & whitewashing of the Police Stations	110						365	3	15

(M. S. S.)
 Shanmugasundaram Pillai
 Auditor

A.

Fort St. George.

Thammagasan Dranspillai
Auditor
"Auditor

Brought forward	989-10-6912/51					
Purchase of 50 stone pillars	} 475-00					
for lamps -						
Set of Iron brackets for do	226-00					
Pay of messengers at 6 Rs each	96-9-1					
Contingencies for do	37-9-0	1824/21				
Subscription towards the Female	} 109-6					
School at Palamcottah						
Remuneration for Kelling dog	38-9-6					
Sundries	35-14-0	891132				

151

Mr. C. S.

Thammugesan Ram Pillai Vice President
Auditor

In a letter from the President Municipal
Commission

Tinnevely District

To
The Chief Secretary

to Government
Fort St. George.

Dated

No.

A.

Detail of Estimates for new works &c.
proposed to be carried out by the Municipal
Commissioners of
during
the year 187

1
5/3

B.

Abstract of Charges under all heads ~~to be~~ incurred by the Municipal Commissioners for the town of *Palanacottah* during the year ending on the 30th April 1870

						Estimated expenditure.	
						Amount.	Total.
1.	New works and improvements.	...	...	...	...	505-11-4	491.3.4
2.	Repairs	...	...	...	...	3440-15-4	
3.	Conservancy	...	...	...	...	2891-6-7	
4.	Police.	...	...	...	...	3653-15-9	
5.	Establishment	...	...	...	...	4192-11-4	
							14,684-12-4
6.	For purposes other than those specified in Section 25.						8911-3-2
							14.8.1
							6925.4.2
						Total	23,595-15-6
Balance in hand on 30 th April 1870							1123-14-5
Grand Total							24,719-13-11

Pranivara Perund
President.

J. Shanmugasundaram Pillai
Auditor

Palanacottah
2nd September 1870

In a letter from the President Municipal Commission

Tinnevely District

To
The Chief Secretary

to Government
Fort St. George.

Dated
No.

A.

Detail of Estimates for new works &c.
proposed to be carried out by the Municipal Commissioners of
during
the year 187

C 75

Receipts for the year ending on 30th April 1870

1	Patent houses & buildings at 4 percent	2,332	"	7
2	Tax on Arts, trades, Professions & Callings	"	"	"
3	Tolls.	9,732	4	"
4	Tax on Carriages and Animals	1,108	4	"
5	Registration of Carts & Vehicles without springs -	460	"	"
6	Fees for 5 Slaughterhouses Rs 50-00			
	" 5 Cartstands 50-00			
	" 9 Wood Depots 45-00			
	" 5 Steam Depots 25-00			
	" 6 Charcoal Depots 30-00			
	" 1 Oil-boiling house 5-00			
	" 1 Pottery 5-00	210	"	"
7	Fines and other miscellaneous Receipts			
	Fines under Act X of 1865 Rs 252-1-			
	Sale proceeds of trees &c 238-3-11			
	Use of 1 Toll Gate Building 100-00			
	Rent of the Municipal Police Lines 57-12-0			
	Sundries 14-5-11	662	6	10
	Donation given by S. S. Child Esq for the erection of a weekly Market	1,500	"	"
	Total	16,000	15	5
	Government Contribution at 25 percent on the total amount raised & expended minus Police Charges	3,824	12	3
	Balance in hand from last year	4,890	2	3
	Grated Total	24,719	13	11

Balance of the 2nd & 6th Sept 1870
 Shammunassun Ramphai
 And for.

Provenance and
 V. President

In a letter from the President Municipal Commission

To
 The Chief Secretary
 to Government
 Fort St. George.

B.

Dated No.

Abstract of charges to be incurred by the Municipal Commissioners of during the year 187

Statement showing all sums received from the Municipal Commissioners of Duluth and the sum and particulars of expenditures on account of Police employed in Duluth Municipality for the year ending 30th April 1898

TINNEVELLY COLLECTOR'S OFFICE
Recd 5th September 1890.

Receipts	Amount		Expenditure	Amount	
By amount deposited in the District Treasury by the three President of Municipal Commissioners from 1 st May 1897 to 30 th April 1898	3543	159	By amount of Pay and allowances of Inspector 4 th Class 1 st Constabulary from 1 st May 1897 to 30 th April 1898	4180	11
By amount of Balances due by Municipal Commissioners	1160	14	By amount of ~~Salaries~~ Contingent Expenditures at rate of 5 th Cent on the actual Pay and Allowances	206	00
			By amount of Clothing and Recoupments	377	14
Total Receipts	4704	11	Total Payers	4704	11

Office of the District of Police
Duluth Municipality, 27th May 1898

(Signed) D. B. B.

(Signed) D. B. B. Watson
Inspector General of Police
Duluth

Statement of
Receipts & Dis-
bursements of
the Duluth
Municipality
for 1897-98

TINNEVELLY COLLECTOR'S OFFICE
Recd 5th September 1870.

From Tinnevely, 29th June 1870
V. Shunoo-gasoundare Pillay
Auditor of Accounts of the
Palameottah Municipality
for 1869-70.
To The Vice President
Municipal Commission
Palameottah

Sir, In compliance with the
requisition contained in your Memo
No. 35 dated 5th Ultimo, I have audited
the accounts of the town of Palameottah,
and I beg to submit the following
abstract.

1. I have much pleasure
in reporting that almost all the
books are kept with clearness and
neatness.

2. The Registers kept for
land and buildings this item do not show clearly the
assessments originally made, the
assessments since reduced, enhanced,
or remitted on appeal, the amount
collected and balance. Certain a-
mendments made in the Registers
were not authenticated by the signa-
ture of not less than 3 Commissioners.

Land and houses

and buildings

as required in Section 42 of the Act. The said Registers do not contain as required by the above Section the certificate to the effect that no valid objection was made to the valuation and assessment except in the Cases in which amendments were made. I beg to suggest that the said Register be kept in the accompanying form. I observe that a sum of Rs. - 10-24 being the assessment on Rocket Court and Fencing School for the past year still remains uncollected, and that there is nothing in the records to show that these buildings were exempted from assessment.

4 I have carefully compared the entries in the Day Book with the detailed register of tolls and found to correspond. The vouchers required to check this item are the Counterfoils of Tickets issued by Gatekeepers. As these counterfoils up to December 1869 are not kept in good order, I was unable to compare the collections with them. The Counterfoils of tickets issued

from 1st January 1870 being properly arranged, I have duly examined them and found correct. I beg to suggest that the Counterfoils of Tickets issued by Gatekeepers be sent to the Municipal office daily and checked with their Insulation, make them and there in order to prevent the accumulation of arrears and that proper accounts be kept in the Municipal office showing the number and value of ^{blank} tickets issued to Gatekeepers, the amount realized and the balance remaining on hand.

Carriage &
Animals

5 I was unable to find many vouchers to check this item. The Register kept for this item does not show the dates of collections in order to facilitate its comparison with the Day Book. All these taxes should in my opinion be supported by the half yearly statements furnished by the owners of Carriages and animals under Section 58.

Registration
of Animals

6 I observe that the accompanying 1 Voucher was not signed.

signed by the owner of the cart,
and that the amount of fees was
not entered in the enclosed 11
vouchers.

7 Fines imposed on 2 Mus-
-sajees were recovered in Cash
in April 1870 instead of being
deducted from their pay. The
Superintendent of Police remits
sums to the Commissioners on
account of Police Lodging, varying
in amount every month and
unaccompanied with a detailed
list of particulars. The Commis-
sioners should know, I think, to
what amount exactly they are entitled
under this head. The Superinten-
-dent of Police might be asked to
supply this information in future,
or there can be no proper check of
this item.

Fines and
other mis-
cellaneous
Receipts

8 This item includes a sum
of Rs 1385 being one fourth of the
sum spent for the erection of
weekly and daily Markets. As
this expenditure was incurred for
purposes other than those specified
in the estimate, the above mentioned

Government
Contributions
Rs 550

sum of Rs 1385 minus Rs 315 being
the assessment on Government
buildings for 1869-70 deducted from
the Contribution due for that year
should be refunded to the Treasury
(vide G. O. No 551 dated 4 May 1870)

9. I beg to suggest for your
consideration that a Receipt Book
with Counterfoil be opened in
future for every payment made
into the Municipal office other
than tolls and tax on houses and
buildings, and that a receipt be
passed to the bearer immediately
the sum is credited, corresponding
entries being made in the Counter-
-foil for the purpose of future check
and comparison and that the said
receipts be consecutively numbered.
A form of receipts with counterfoils
is enclosed.

10. No bills were produced
in support of the expenditure on
works executed during the year. The
Estimates for the works cannot be
considered as proper vouchers in
support of the charge. The accompanying

Wm. President

3 Estimates were not scrutinized by the Range Officer and countersigned by him. The estimates do not show the amounts passed by the Commissionaires. I beg to suggest that

bills in the accompanying form be prepared in future for every work as soon as it is completed, and that the bills be countersigned by the Range Officer in token of the work having been executed in a substantial manner and of the best materials.

11. It appears that a sum of Rs 110 was spent by the Commissioners for repairing and whitewashing Police buildings. This is in my opinion, contrary to the spirit of Clause 1 of Section 25 and Section 30. Similar charges should be incurred in future by the Superintendent of Police in the same way as the pay of Municipal Police Force and lighting charges are incurred. The Accountant General's letter No 5026 dated 24th January 1867 confirms my opinion.

12. The acquittance roll does not show the actual amount received

by each servant. Fines on the servants were deducted in ^{lump} from the total of the month instead of being shown against the pay of each individual. The ledgers showing the receipts and charges under each head were not kept during the year under report. I beg therefore to suggest that these ledgers be opened in future in order to facilitate the preparation of the Annual Accounts as soon as the year is over. The vouchers produced in support of receipts were not generally signed by the Vice President.

13. I have received very good assistance from the Head Clerk P. Arumugam Pillay, and 3rd Clerk Paulumman Pillay in auditing the accounts.

I beg to remain,
Sir,
Your most obedient servant
(Signed) S. Thummasundaram Pillay
Auditor of the Accounts of the
Palanaces of the Municipality
True Copy
Prinewarey
Vice President

Trav. Vinnelly, 2nd July 1870
S. Shunmugadrum Pillai
Auditor of the Palamcottah
Municipal Accounts
for 1869-70
To The Vice President
Municipal Commission
Palamcottah

Sir,
In continuation of my
audit Report dated 29th Ultimo,
I beg to bring to your notice that
the Day book hitherto kept in the
Palamcottah Municipal office does
not show the balance of the Muni-
cipal funds remaining in the Treasury
and that remaining in the Municipal
office on each date and to suggest
that the Day book be kept in
future in the enclosed simple form
and that the balances in the Treasury
and in the Municipal office be struck
in it every day.

I beg to remain &c
(Signed) S. Shunmugadrum Pillai
Auditor
(True Copy)

M. M. M. M. M.
Vice President

12107

Commissioner's Office
Palamcottah 2nd September 1870.

To Colonel S. Mainwaring
Vice President
Palamcottah Municipality
To C. J. Longley Esq
President Municipal Commission
Palamcottah

Sir,
With reference to your Docket
No 418 dated 15th August last, enclosing
Copy of Memorandum from the Under
Secretary to Government of the 8th Idem
I have the honour to forward the desired
statements of

Enclosure

2. Auditor's Reports
1. Police Superintendent's Annual Report.
1. Statements of Receipts & Disbursements.
7. Forms suggested by the Auditor.

Receipts and
Disbursements
for 1869-70, and

Other papers therein called for.
2. The Superintendent of Police
not having submitted the Annual
Statement of Expenditure in time, the
Commissioners were unable to settle his
account at the end of the Year.
He has spent on account of the
Municipal Police, Rupees 4,704-1-1
besides Rupees 110 which the Commissioners

Copy of the
Auditor's Report
of the Police
Commission
forwarded
by J. J. J.

laid out themselves for the repair & whitewashing of the Police Station. Thus the total expenditure during the Year was Rupees 4,814-1-1, and three-fourths of this amount, namely Rupees 3,610-8-10, the Commissioners ought to have contributed. Therefore Rupees 3,653-15-9 minus Rupees 3,610-8-10, i.e. Rupees 43-6-11 should be refunded to the Municipality.

3. In the Year under report, there were no slaughter houses provided by the Commissioners; but they have built one in the current year. No arrears of Collection of taxes have been included in Statement C, as there were none. The annexed Statement will show the amount which the Commissioners have to refund to Government.

Government Contribution actually drawn - ^{Rs. 11. 8.} 3,824-12-3.

Government Contribution actually due on all
charges under Section 25 minus the Police
Charge } 2,757-11-2.

Balance 1,067-1-1.

Deduct.

Amount overpaid by the Municipality
on account of the Police } 43-6-11.

Amount to be refunded to Government 1,023-10-2.

I have &c
(Signed) S. Mainwaring Choudh
Vice President

(True Copy)

C. J. Housekeeper
President

Campbell.

C. 482

Hapur Colchery
Thursday 28 September 1870

From C. J. Longley Esq
President Municipal Commission
Enticoin

To The Honourable A. S. Ellis Esq.
Chief Secretary to Government
Port Saint George

Sir, In continuation of my letter
dated 6th instant No 451, to the address of
the Under Secretary to Government, I have
the honour to re-transmit the Annual
Statements of the Enticoin Municipality
for the year 1869-70.

2. The Auditor's report and the
Estimate submitted by the Superintendent
of Police are also forwarded as requested.

I have the honour to be
Sir

Your most Obedient
C. J. Longley.
President

Comd. W. H. G.

Enclosure 15.

Enclosure in 20th letter
from the District Commr.
received by the Under
Secretary to Govt. & Public
Works & the 20th letter
referred to in the 20th letter.

In file No 1535 of 1870

Copy of the letter
from the District Commr.
referred to in the 20th letter.

In 20th letter No 451
Aug 20 - 1068
1870

Received 15th August 1870.

A.

11

Detail of Estimates for new works and improvements proposed to be carried out by the Municipal Commissioners for the town of *Tannevelly* during the year ~~1869~~ 1870 for the purposes specified in Section 25 of Act X of 1865 (Madras)

	Description.	Amount of Estimate	Proposed Expenditure for 187
		<i>Expenditure</i>	
I. Works.	Buildings		
	Roads	223. 13. -	
	<i>Tube wells</i>	1581. 1. -	
	Drains	838. 10. -	
II. Repairs.	<i>Sea Wall</i>		
	Buildings		
	Roads	2956. 2. 9	
III. Conservancy.	Drains		
	Nature of charge.		Amount of Estimate
			<i>Expenditure</i>
	Hire of bullocks	1155. 11. 7	
	Pay of sweepers		
IV. Police.	Cleaning of drains, &c.		
	<i>Cost of latrines</i>	237. 8. 2	
	As per detailed estimate received from the Superintendent of Police herewith forwarded	2184. 14. -	
V. Establishment.	<i>Chowmattai, Police, &c.</i>	60. -	
	<i>Police Constables house rent</i>	96. -	
	Particulars.		Salary.
			Per Mensm. Per Annum.
TOTAL.	Supervision and Management		
	<i>Office rent</i>	100. 12. 1	
	Miscellaneous charges	278. -	
		411. 8. 6	1857. 4. 7

Tannevelly
27 July 1870

C. J. ...
President.

Examinado and correct
Comptroller
...

Details of Return A.

[illegible]

41
 Evangeline & found correct
 George R. Porter
 Au del's
 C. J. Purley
 President

TINNEVELLY COLLECTOR'S OFFICE

Received 16th August 1870.

B.

181

Abstract of Charges under all heads to be incurred by the Municipal Commissioners for the town of *Tuticorin* during the year ending on the 30th April 1870

					Estimated expenditure.	
					Amount.	Total.
1.	New works and improvements.	...	...	...	2,593-8-0	
2.	Repairs	...	...	...	2956-2-9	
3.	Conservancy	...	...	...	1,393-3-9	
4.	Police.	...	...	...	2032-14-0	
5.	Establishment	...	...	...	1867-4-7	
						4438-1-1
6.	For purposes other than those specified in Section 25.	lighting the town				764-1-9
						11897-2-10

In a letter from the Tinniveilly Municipal Commission
Tinnevely District

To
The Chief Secretary,
to Government
Fort St. George.

Dated 27 July 1870 No. 391.

Detail of Estimates for new works &c.
prepared to be carried out by the Municipal
Commissioners of Tuticorin during
the year 1870-71.

In full 27 July 1870

C. J. L. S. S. S.
President.

Tinnevely
27 July 1870

Examined & found correct
George N. Perkins
Auditor.

Camp H.

Estimated Receipts for the year ending on the 30th April 1870 .

1. Rate on houses and buildings.	1999-14-9
2. Tax on arts, trades and professions ...	6418-4-6
3. Tolls... ..	289- - -
4. Tax on carriages and animals.	125- - -
5. Registration of carts and vehicles without springs ...	202-10-6
6. Fees for licensing slaughter houses, cart-stands, and offensive trades. ...	
7. Fines and other miscellaneous receipts. ...	
Total Rs.	9064-10-9
Government Contribution at 25 per cent on the total amount to be raised and expended.	2266-10-2
Balance in hand from the last year.	546-4-2
Grand Total Rs.	11876-1-1

Account
in case fees
Taxes
Auditors
Police costs

P. J. ...
President.

Tinnevelly
27 July 1870

Examined & found correct.
George ...
Auditor

Comp. H.

In a letter from the President Municipal
Commission *Subbarin*
Tinnevely District
To
The Chief Secretary
to Government
Fort St. George.
Dated 27th July 1870 No. 391.

B.

Abstract of charges to be incurred by
the Municipal Commissioners of
Tinnevely during the year 1870.

In Sub No 1199 of 1870

Recd 27th September 1870.

Tuticorin 23rd Sept 1870

The Vice President
Municipal Commission
Tuticorin

I have the honor to make the following report
the Municipal Acts for 1870 which have been
submitted for my audit.

Receipts

The estimated receipts for the year were.

1 Rates on Houses & Buildings	2500
2 Tax on Arts & Trades & Professions	7000
3 Tolls	
4 Tax on Carriages & Animals	215
5 Registration of Births &c	15
6 Fees for Licensing Slaughter houses	20
7 Fines & other Miscellaneous receipts	9800
8 Government contribution	13066 10 8
Total estimated	

The actual collections for the year are.

1 Rates on Houses & Buildings	
2 Tax on Arts & Trades & Professions	1947 14 9
3 Tolls	6418 4 6
4 Tax on Carriages & Animals	289
5 Registration of Births &c	145
6 Fees for Licensing Slaughter houses	232 10 6
7 Fines & other Miscellaneous receipts	9064 13 9
8 Government contribution	24456 15 1
Total collections	

showing a deficiency of Rs 1554 10 10
as compared with the estimated and actual
receipts for the year.

Tinnevely District

To
The Chief Secretary

to Government

Fort St. George.

Dated 27 July 1870

No 391.

Estimated Receipts of the Tuticorin Municipality for the year 1870.

In Public No 1673 of 1902

Recd 27th Sept 1870

In connection with which I beg to offer the following remarks under each heading account respectively.

Taxes on Arts & Trades & Professions

Estimated amount was 2500 ..
 Collection including costs 1999 14 9
 or a deficiency of Rs 500 1 3

Under this head I find by the Register the following Schedule as liable to this tax for the first half year

2 persons in class I	50	"
24	"	"
65	"	"
107	"	"
225	"	"
For the second half year	225	"

2 persons in class I	50	"
23	"	"
60	"	"
105	"	"
224	"	"
Total	1236	8

The collection on account of first half year is

Class I	50	"
" II	275	"
" III	324	"
" IV	297	"
" V	204	"
Total	1150	"

For the second half year

Class I	50	"
" II	275	"
" III	234	"
" IV	162	"
" V	46	"
Total	767	"

To which is added Différance for the sale of Properties seized by District Authorities
 Arrears collected Rs 82 14 9
 Total Rs 1999 14 9

The difference in this account between the Register and the Collection stands thus
 Amount as per Register 2522 8 ..
 do collected 1917 ..

showing a Balance outstanding of Rs 605 8 .. of which amount I think a considerable part to be good and recoverable.

The arrears of tax under this account collected during the year amount to but Rs 5 and this amount I have included in the Rs 82 14 9.

Tolls
 Estimated amount was 7000 ..
 Collection 6418 4 6
 showing a deficiency of Rs 581 11 6

Under this account I beg to remark that the collection appears unaccountably less than the estimated amount.

From careful information gathered, the receipts under this head should considerably exceed Rs 7000.

During the last year the export of Cotton and Gunny amounted to 9000 bales, calculating each bale at 2 1/2 murgahs it gives 22500 murgahs. Not allowing 7 murgahs per bany load, there should be 2000 bany loads engaged in conveying it. The other traffic such as Baggage, Animals, Cotton seed, piece goods &c. I am assured will represent as many carts, requiring total of 40000 murgahs paying toll 64000 which at 2 1/2 murgahs per bany load & animal's contribution of carts &c.

Estimated amount was 215 ..
 Collection 289 ..
 showing a surplus of Rs 74 ..

In this account the collection for the first half year shows:

Levynager horses. 119 8 "
 Cart, &c. 82 " " 191 8 "

For the second half year
 Levynager horses 81 8 "
 Cart, &c. 36 " " 117 8 "
 Total Rs 289 " "

I beg to draw attention in this to the difference of collection on this account as well as on that of Tax on Arts, Trades & Professions during the second half year, which seems to be a great deal less than that of the first half year.

Fees for Licensing Slaughter Houses &c.

The estimated amount was 66 " "
 Collection 126 " "
 leaving a surplus of 110 " "

the collections for the first half year being
 Slaughter houses 40 " "
 Cart stands 40 " "
 Wood Depots 20 " " 100 " "
 for the second half year
 Wood Depots 25 " "
 Total Rs 125 " "

Fines & other Miscellaneous receipts

Estimated amount was 20 " "
 Collection 232 10 6
 leaving a surplus of 212 10 6

the receipts in this account are as under:
 Chiefly the Sub-Magistrate under the Town Improvement Act 153 " "
 Sundry small receipts 79 10 6
 Total Rs 232 10 6

Government Contribution
 Estimated amount was 326 10 8
 Collection 246 15 1
 leaving a difference of 81 11 7

Expenditure

The estimated expenditure for the year was:

1. New Works & Improvements 4400 " "
 2. Repairs 1910 " " 1
 3. Conservancy 1300 " " 89
 4. Police 2789 11 8
 5. Establishments 2116 12 5
 12506 10 8

For purposes other than those specified in Sec. 25 Lighting Town 500 " "
 Total Rs 13006 10 8

The actual expenditure is as follows:

1. New Works & Improvements 2593 8 "
 2. Repairs 2956 2 9
 3. Conservancy 1393 3 9
 4. Police 2332 11 "
 5. Establishments 1857 4 7
 11133 1 1

For purposes other than those specified in Section 25 Lighting the town 764 1 9 11897 2 10
 showing as compared with the estimated amount a reduction of Rs 1169 7 10

New Works & Improvements
 Under this head there is a saving of Rs 1806 8/ over that of the estimated amount.

Repairs
 This account shows an excess of expenditure over the estimated amount of Rs 996 2 9

Conservancy
 The estimated expenditure was 1300 " "
 & the actual expenditure on this being 1393 3 9 it shows a small excess of Rs 93 3 9

Police
 On this head there has been a saving of expenditure of Rs 457 " 8.

Establishments
 There is a saving of expenditure on this account of Rs 259 7 15-

Lighting the town

There is an increase of expenditure incurred on this account of \$264.19.

With the exception of the hire for Extra-
 Vouchers & receipts to support the expenditure
 incurred.

(affirmed) on the other side the equal
Statement of Receipts & Expenditure, shewing
a Balance of Rs 10. 14 2 which I certify
as correct.

The books have generally been kept
correctly and neatly.

I would suggest the Registers to be kept in the following form, as I believe it will facilitate the checking of the accounts and would be of use in ascertaining at any time the receipts and outstandings.

No	Particulars	Amount	Balance	Carried over

It would be convenient the addition of tickets
given with counterfoils similar to cheque books,
with the number printed in consecutive order.
On the payment of any tax the receipt covers

herding with the No in the register is furnished
and particulars can be entered in the counterfoil.

I have seen the ledger opened for each head of Expenditure, and recommended its adoption, ^{Kebley} with the vouchers connected with each account, separately.

The system of having a direct account with the Bank will give greater facilities for an audit, and the actual Cash Balance at the end of the year can be more easily verified.

I have the honor to be

For
Your most Obedient Servant
George H Perkins.

of
responsible Municipality

De l'Indice N^o 1673
N^o 2176 de l'Indice

Memo.

The U. S. to Gov. Public
 keep is directed to return
 (to be forwarded) ^{to Asst. Comm. Treasury} the Statement
 received with his letter No.
 391 dated 27th July 1870.
 and to request that
 the Statements may be
 authenticated by the audit
 of the accounts of the several
 towns, whose reports should
 also be forwarded for the
 perusal of Govt.; that
 the Statements of sums
 received of actual cost
 of the police furnished by
 the Sup. under Section
 30 may be submitted to
 Govt.; and that parties
 can, for all the municipalities
 of the sums entered in
 Statement C. as received
 under the head license
 fees, & Fines, this collection
 may be given, ~~if~~ for kind

36
Reply may be sent to
this memorandum in
order that the accounts
may be disposed of

J. C. D.

1870

To

The President of the
Municipal Commission
in the Province of
with the State into
(to be re-forwarded)

N^o 455 Camp Courtallum
9th September 1870 91

From C. J. Longley Esqre
President Municipal Commission
Trincomalee

To H. E. Stokes Esqre
Under Secretary to Government
Fort Saint George

Sir,

I have the honour to request
you will cause the following correction
to be made in para 8 of my letter dated
21st July 1870, No 391, reporting on the
working of the Town Improvement Act for
1869-70.

For "The actual collections were Rs 3343 1/2"
Read "The actual assessment was Rs 3343."

I have the honour to be
Sir
Your most obed^t Serv^t

C. J. Longley
President

Campall

79

U.

7

21

2:

Magistral lines, none of the receipts included under Taxes and Miscellaneous are of a kind with reference to which government should contribute. A sum of Rs 11.0.8 refunded by the Salt Commission on account of temporary establishment appears to be the cost incurred by the Commission in the collection of tolls for a few days at the beginning of the year. It is presumed that the Contractor paid this sum in consideration of the collections made by the establishment, being handed over to him in order that his contract might run from the beginning of the year; and the transaction being thus one merely of account, the items are struck out on both sides.

2. In the statement of expenditure

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expenditure, the cost of improvements to the well in the Saty Nacheri comm. - pond, and of repairs of channel steps, will be transferred to purposes other than those specified in Section 25. The pay of midemen - should be charged to repairs, and the salaries of the over-seer and his establishment ^{entirely} debited to works and repairs. The portion of the actual Police cost to be paid by the Commissioner's is Rs 4356.10.2, and the excess paid by them, Rs 46.7.9, is shown in the marginal abstract as an advance recoverable, and will now be refunded. The cost of establishment ^{includes} the salaries of a temporary staff entertained for the purpose of appraising the newly ^{produced}

new works -	11064-4-9
Repairs -	3234-7-5
Conservancy -	3191-0-9
Police -	4446-4-7
Establishment -	2446-11-3
	<u>24,385-12-9</u>
Purposes other than those specified in Section 25. -	2910-4-6
Advance recoverable -	46-7-9
	<u>27,342-9-0</u>
Balance carried forward	886-9-10
	<u>28,229-2-10</u>

introduced house rate.

The purchase of a silver seal was scarcely necessary.

3 The State Contribution is to be struck on the receipts and will amount to Rupees

5810-4-6. The Commission. ~~donor in cash Rs 5000. 3-10~~ have been relieved of police charges ~~Rs 710. 2-9~~ or with the police refund, Rs 663. 11-0. They, to the extent of Rs 1452. 3-5

4. The Commission

of Palamcottah collected the means of local taxes &c.

Rupees 14,094. 9-7, and received a State Grant of

Rs 3824-12-3. Including

Miscellaneous receipts, Rs

1910-5-10. And a balance of Rupees 4840-2-3. They

had for expenditure Rs

Rs 24,719-13-11. Of the sum locally raised, Rs

9732-4-0, or nearly three fourths

Current	
Police house & building	2332-0-7
Tolls	7432-4-0
Police on various re	108-4-0
Registration of carts	500-0-0
License fees	210-0-0
Fines	252-1-0
State Contribution	3824-12-3
Other receipts	
Mr Child's Donation	1500-0-0
Miscellaneous	1910-5-10
Balance brought forward	4840-2-3
	24719-13-11

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fourths accrued from tolls, which were collected by an establishment of 20 persons at a cost of Rs 1425-13-5 or 14 per cent of the collections. The Commission would find the Contract system more economical, as also probably more productive.

5. The Commission

New Works	Rs 1491-3-4
Repairs	3440-15-4
Conservancy	2891-6-7
Police	3638-0-10
Establishment	4074-13-4
	14536-7-5
Expenses other than those specified in Section 25	9043-9-2
Advances recoverable	15-14-11
Balance carried forward	1123-14-5
	23595-15-6
	1123-14-5
	24719-13-11

Rs 23,595-15-6 of which a sum of Rs 14,536-7-5 was expended for purposes within the scope of Section 25. The return of expenditure for other purposes (to which Government have transferred the cost of a police station Rs 14-8-0, included under New Works, and of instruments Rs 117-14-0 charged to Establishment) includes an outlay on markets of Rs 5540, of which Rupees 1500 were contributed by Mr.

Mr. Child; and of Rupees 1824-12-1, for lighting. The excess paid above three fourths of the actual cost of the Police was Rs 15-14-11, and has been shown as an advance recoverable. The charge for establishments, even after deducting the cost of the tolls establishment and of the temporary establishment for the apprehension of the house tax, is too high, standing at Rs 2307-9-7. The balance carried forward is Rs 1123-14-5.

b. The State Contribution is to be struck on the expenditure and amounts, including the whole cost of the Police, to Rs 3928-1-11.

The Commissioners have drawn in cash Rs 3824-12-3, and by remission of Police payments Rs 1176-0-3 - Total Rs 5000-12-6. They have

4704. 1. 11
1176. 0. 3
3528. 0. 10
3500. 15. 9
15. 16. 11

14536. 7. 5
1176. 0. 3
15712. 7. 8
3928. 1. 11
3824. 12. 3
1176. 0. 3
5000. 12. 6
1072. 10. 7
15. 14. 11
1058. 11. 8

Current

Tax on carts Rs 1994-14-9
Tolls 6418-4-6
Carriage tax 201-0-0
Registration of carts 88-0-0
Licence fees 125-0-0
Liquor fees 155-0-0
8980-3-3
State Contⁿ 2446-15-1
Arrears 2446-15-1
Tax on carts Rs 1994-14-9
Other receipts 74-10-6
Balance brought forward 546-4-2
1058-1-0

have thus overdrawn Rs 1072-10-7; and, setting off the excess payment for Police, one to Government Rs 1058-11-8, which must now be paid.

7. In Justice in the receipts amounted to Rs 12,058-1-0. The Auditor's report shows that arrears of trades tax amounting to Rs 5 were collected, and that "Sundry Receipts" to the extent of Rs 79-10-6 were, apparently, improperly, included under Lites and Miscellaneous. The current collections were Rs 8980-3-3, the State Contribution drawn, Rs 2446-15-1, and the balance brought forward Rs 546-4-2.

8. Under New Works the Sea Wall (Rs 838-10-0) and Lites walls (Rs 1531-1-0) do not

appear

They do not appear to have made the refund of Rs 24-5-2 ordered in para 9 of G.O. 3rd September 1869. No 1236, and adding this sum and deducting the excess payment for Police in 1869 they owe to Government Rs 818-11-7

H.E.S.
M

- To the Secy of the Municipality in Financial District
- Accountant General
- Sanitary Commissioner
- Inspector General of Police
- Board of Revenue
- Public Works Department

23/10

appear to be objects of expenditure within the scope of Section 25; and under Es-
-tablishment appears an item, "Cost of impounding cattle, Rs 24-12-0" which will also be transferred from Statement A. The actual cost of the police is entered in the Superintendent's account as Rs 2891-7-1. The proportion payable by the Commissioners is Rs 2168-9-4, but they have paid Rs 2181-14-0 or in excess Rs 13-4-8 which is now to be refunded.

9. The State Contribution is to be struck on the expenditure, and including the full cost of the police, will be Rs 2362-0-9. The Commissioners having drawn in cash Rs 2446-15-1 and having been relieved of police charges amounting to Rs 722-13-9, have over-drawn Rs 807-11-1

They

New Works	223-13-0
Repairs	2958-2-9
Conservancy	1393-3-9
Police	2319-9-4
Establishment	1832-8-7
	8725-5-5
Purposes other than those specified in Sec. 25	3158-8-9
Advance recoverable (Police)	13-4-8
	11897-2-10
Balance carried forward	160-11-2
	12058-1-0

With regard to the sea walls the attention of the President is called to S.O. 4th May 1870 N. 557. para 11.

2891-7-1
722-13-9
2168-9-4
2181-14-0
13-4-8

8725-5-5
722-13-9
9448-3-2
2362-0-9
2446-15-1
722-13-9
3189-12-10
807-11-1

Port of 11883 Mhdas.

Public

To

The President, Council

Cambridge

Dated 1883 24.

Recd

1880, No 1335

NO 34, 2, 45

Resolving the accounts of
the people and the
of the university of
the university of
the university of