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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 164 ~~Press~~

~~B.P. No.~~ Mis.

Dated 28-10-1872 196 .

Not to be folded or roughly handled

No. 130. Read the following letter from the President of the Municipal Commission, Tinnevelly, to the Chief Secretary to Government, Fort St. George, dated Tinnevelly, 20th September 1872, No. 203 :—

I have the honour to forward the annual and audit reports on the three Municipalities of this district for the year 1871-72.

2. *Tinnevelly*.—The accounts for last year were again audited by the Head Assistant Collector.

The receipts and expenditure were as under :—

RECEIPTS.

	RS.	A.	P.
Rates on houses and buildings	4,308	3	5
Tax on arts, trades, and professions	2,353	10	8
Tolls	8,350	0	0
Tax on carriages and animals	692	5	4
Registration of carts and vehicles without springs	375	0	0
Fees from slaughter-houses, &c.	135	0	0
Magisterial fines	41	7	0
State contribution	300	7	5
Other receipts	3,312	15	1
Total	19,869	0	11

EXPENDITURE.

	RS.	A.	P.
Grant I.—			
New Works	5,166	3	0
Repairs	3,095	8	9
Establishment	507	11	1
Contribution	500	0	0
Grant II.—			
Education	431	13	4
Grant III.—			
Sanitation and Medical Services	4,393	15	4
Grant IV.—			
Miscellaneous	3,134	12	9
Grant V.—			
Office Establishment and contingencies	1,812	0	0
Other purposes	50	7	8
Total	19,092	7	11

3. The balance to the credit of the Municipality at the close of the year was Rupees 1,001-1-3, which tallies with the amount in the Treasury.

4. The house-tax yielded Rupees 4,308-3-5, or Rupees 1,608-3-5 more than the estimate, though the house classification was liberal and a large number of the poor were excused.

5. The license-tax was Rupees 1,067-5-4, or considerably less than the estimate, almost one-third having been reduced on appeal.

6. The falling off in the tolls, amounting to Rupees 2,000, as compared with the previous year, is attributable to the opening of a loopline round the southern side of the town, by which through traffic escapes untaxed.

7. The lighting is fairly successful, but the number of lamps must be further increased to light up even the main streets.

8. The improvements effected by the Municipal Committee are manifest. The roads are in good order; the channels and square tanks have been cleared; the drains are cleansed and the streets are swept; more attention might, however, be paid to the narrow lanes and waste places which are greatly in need of improvement.

9. *Palamcottah.*—The accounts have been again audited by the Huzoor Sheristadar, who remarks that the suggestions made by him on the audit of the accounts of 1870-71 have been complied with, with the exception of that regarding the registration of houses and buildings which still admits of improvement.

The receipts and expenditure, for the year 1871-72, are given below:—

	RS.	A.	P.
Balance in hand on the 1st May 1871	447	11	8
Arrears of house-tax	277	8	9
Do. of license for offensive trades, &c.	7	1	4
Total ...	732	5	9
1. Rates on houses and buildings, Section 40	3,053	0	4
2. Tax on arts, trades, &c., ,, 57	1,216	1	4
3. Taxes on vehicles, ,, 63	1,229	0	8
4. Registration of carts, ,, 73	410	13	4
5. Tolls, ,, 77	6,436	2	0
6. Fees (Sections 106, 123, 125, 130, 131, and 136), bye-laws and Schedule A	104	12	0
7. Magisterial fines	439	11	0
8. Hospitals	5,200	10	5
9. Miscellaneous sources:—			
(*a.*) Rent of market	576	3	2
(*b.*) Rent of toll-gates	55	0	0
(*c.*) Sale of municipal bullocks	439	0	0
(*d.*) Do. of straw	42	0	0
(*e.*) Do. of Municipal Police huts to Government	1,490	7	8
(*f.*) Do. of tools and plant	6	0	4
(*g.*) Do. of grass growing in the municipal gardens ...	17	3	5
(*h.*) Avenue clippings...	18	7	0
(*i.*) Rent of palmyra tope	26	0	0
(*j.*) Refund of over-payment on account of Police in 1870-71	202	8	10
(*k.*) Rent of Municipal Police lines for April 1871-72 ...	5	3	6
(*l.*) Pound fees collected in the first three months prior to G. O., No. 1143, dated 1st July 1871	36	10	0
	13	11	0
(*m.*) Sundries			
Total ...	21,018	10	0

The expenditure of the year amounted to Rupees 16,805-8-11 as under:—

	RS.	A.	P.
Grant I., Public Works:—			
New Works	1,043	4	0
Repairs...	3,886	10	4
Establishment	491	13	11
Tools and plant	29	5	8
Grant II., Education:—			
Salary grants	392	0	0
Grant III., Sanitation and Medical Services:—			
Hospitals	4,842	10	5
Vaccination...	110	0	0
Registration	102	3	8
Conservancy...	2,017	5	10
Grant IV., Miscellaneous purposes:—			
Lighting	907	13	0
Market...	101	8	6
Planting avenues	931	0	6
Sundries	611	14	4
Refunds	2	15	8
Grant V., Supervision and Management:—			
Establishment and contingent charges	1,334	15	1
Total ...	16,805	8	11

10. There is thus a balance to the credit of the Municipality of Rupees 4,945-6-10, which tallies with the amount in the Treasury.

11. *Receipts.*—The trades-tax was introduced for the first time last year, and gave rise to some excitement; this was, however, allayed by the various trades being permitted to apportion their own taxation within the sum total of Rupees 1,500 estimated in the budget.

12. Tolls on carts and animals realized rather less than the year before, while the hospital endowment added a large sum to the revenue, which was further increased by the cost of the Municipal Police lines being repaid by the Government.

13. *Expenditure.*—Rupees 1,043 were spent on new works of public utility, and Rupees 4,407 on the maintenance of roads, &c. Rupees 1,842-10-5 were spent on the hospital which was made over to the Municipality on the 2nd March 1872, though this seems to have been premature, as, from the notice in the District Gazette of the 13th April 1872, page 139, this transfer is still only contemplated by Government. Rupees 2,017 were spent on conservancy. The arrangements are doubtless efficient, as the streets are kept very clean, but the lanes and waste places should be kept equally clean. Lighting cost Rupees 907-13-0, and the lights have been largely increased by the erection of lamps on gate-posts, verandah fronts, &c., at the cost of the Municipality in consideration of individuals providing the oil themselves.

14. *Tuticorin.*—The accounts for last year were audited by the Salt Charge Deputy Collector.

The receipts and expenditure were as under :—

Items.	Budget Estimate for 1871-72.	Actual Receipts for 1871-72.	Increase.	Decrease.
RECEIPTS.				
1. Current taxes :—	RS.	RS. A. P.	RS. A. P.	RS. A. P.
House-tax	4,300	2,655 6 3	... ...	1,644 9 9
Tax on trades, &c.	2,000	2,725 12 8	725 12 8	... ...
Tolls	5,875	5,874 15 7	... ...	0 0 5
Tax on vehicles, &c.	215	274 12 0	59 12 0	... ...
Registration of carts	100	70 10 8	... ...	29 5 4
License fees	110	107 8 0	... ...	2 8 0
Total ...	12,600	11,709 1 2	785 8 8	1,676 7 6
2. Arrears :—				
House-tax	200	281 11 5	81 11 5	... ...
Other taxes	...	80 0 0	80 0 0	... ...
3. Miscellaneous	1,000			
	RS. A. P.			
Magisterial fines ...	365 12 0			
Pound fees	285 10 0			
Sale of medicines, &c.	227 2 0			
Do. of land, &c. ...	192 6 7			
Government contribution for census	69 12 0	...	1,140 10 7	140 10 7	... ...
Total ...	13,800	13,211 7 2	1,087 14 8	1,676 7 6
Sale proceeds of Police huts received from Government ...	...	2,089 7 11	2,089 7 11	... ...
Grand Total ...	13,800	15,300 15 1	3,177 6 7	1,676 7 6
Net Increase ...	...	... ...	1,500 15 1	... ...
EXPENDITURE.		Actual Expenditure for 1871-72.		
1. Public Works :—				
Road ... {New Works	...	176 0 0	176 0 0	... ...
Road ... {Repairs	1,600	2,190 12 8	590 12 8	... ...
Buildings {New Works	1,500	1,076 8 3	... ...	423 7 9
Buildings {Repairs	...	... ...	... ...	... ...
Draining swamp	500	38 9 0	... ...	461 7 0
Establishment	750	396 9 1	... ...	353 6 11
Total ...	4,350	3,878 7 0	766 12 8	1,238 5 8
2. Education	500	99 0 0	... ...	401 0 0
3. Sanitary and Medical Services :—				
Dispensary	1,625	433 15 8	... ...	1,191 0 4
Conservancy	4,323	3,475 11 2	... ...	847 4 10
Vaccination	165	128 2 7	... ...	36 13 5
Registration of births and deaths	220	189 0 5	... ...	30 15 7
Total ...	6,333	4,226 13 10	... ...	2,106 2 2

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Items.	Budget Estimate for 1871-72.	Actual Expenditure for 1871-72.	Increase.	Decrease.
EXPENDITURE.—(*Continued.*)				
4. Establishment and Miscellaneous :—	RS.	RS. A. P.	RS. A. P.	RS. A. P.
Office, &c.	1,692	1,562 10 7	... ...	129 5 5
Lighting	500	338 13 10	... ...	161 2 2
Census	225	138 0 0	... ...	87 0 0
Avenues	200	146 3 6	... ...	53 12 6
Total ...	2,617	2,185 11 11	... ...	431 4 1*
Total of the four items ...	13,800	10,390 0 9	766 12 8	4,176 11 11
Deposits of last year repaid in this year	...	1,225 0 0	1,225 0 0	... ...
Contribution repaid in this year for the sum overdrawn from Government in last year	...	449 6 1	449 6 1	... ...
Grand Total ...	13,800	12,064 6 10	2,441 2 9	4,176 11 11†

15. *Receipts.*—The house-tax was levied at $3\frac{1}{8}$ per cent. instead of at $6\frac{1}{4}$ per cent. as estimated for. The receipts, however, were only Rupees 2,655-6-3 less than those of the preceding year. This was partly counterbalanced by the tax on trades which produced Rupees 725-12-8 more than the estimate, while various miscellaneous items, with the cost of Municipal Police lines refunded by Government, raised the aggregate receipts to 1,500 Rupees in excess of the estimate.

16. *Expenditure.*—Rupees 176 were spent on new works of public utility, and Rupees 2,190-12-8 on the maintenance of roads, &c., but little was spent of the 500 Rupees entered in the budget for draining the swamp, and it will be well now to wait till the railway is formed and material for filling in is more readily procurable.

17. Much less than the estimate was spent on the hospital owing to the delay in the appointment of an Apothecary, who, however, has since arrived.

18. Rupees 847-4-10 was also saved on conservancy, and the balance to the credit of the Municipality at the close of the year amounted to Rupees 3,450-11-10, which tallies with the sum in the Bank with the trifling exception of certain items explained by the Auditor in his report.

19. The feelings of the people with reference to local taxation have been alluded to at length by the Vice-Presidents and Auditors, and as I have been called on for an expression of my opinion in a separate paper in G. O., No. 627, dated

* Savings Rupees 3,409-15-3.
† Net savings Rupees 1,735-9-2.

4th May 1872, I will merely endorse the opinions recorded, and state my conviction that all that we need could be obtained from tolls to which no one objects, and which in no one instance in this district in any way interfere with the through traffic of the country.

—

From the Vice-President of the Municipal Commission, Tinnevelly, to the President of the Municipal Commission, Tinnevelly, dated Tinnevelly, 13th September 1872, No. 67.

* Passed in the meeting of the Commissioners held on 10th instant.

I have the honour to submit my report* on the working of the Tinnevelly Municipality for the year 1871-72.

2. The Government in their Order, No. 783, dated 7th June 1871, sanctioned the Municipal Budget for the year, but observed in paragraph 8 of the above Order that the trades-tax should be imposed, and rates of tolls reduced; although the former tax was accordingly included in the receipts of the revised budget submitted to you with my letter, No. 43, dated 15th July 1871, for transmission to Government, yet the rates of the latter tax were not reduced for the reasons shown therein, viz., (1) that the rates were halves of the maximum rates of the schedule; (2) that the burden of the tax rested only on the townspeople as the increased charges of cart-hire from the time of the introduction of tolls are made good by the merchants trading in the town, by increasing the price of their commodities to a similar amount; (3) that the traffic of the country was not obstructed, a separate trunk road along the south side of the town, which was constructed at the expense of the Municipality, having been left free of tolls; and (4) that this imposition (tolls) was levied with ease, with no arrears or complaints, and one suited to the taste and practice of the people of the land.

3. The Commissioners began the working of the Municipality in the year with a balance in hand of Rupees 224-8-3. Their receipts during the year, minus refund, amounted to Rupees 19,324-13-9, including the arrears collection of Rupees 682-5-3 for the year 1870-71, making a grand total of Rupees 19,549-6-0. Of this amount a sum of Rupees 18,548-4-9 was expended, including a refund of Rupees 50-7-8 on account of house-tax for the previous year, leaving a balance in hand of Rupees 1,001-1-3 at the close of the year.

4. Receipts.—*Assignments and Allotments by Government.*—Fishery rents produced Rupees 21-8-0 from the two channels of Nainakulam and Arukankulam within the municipal limits, and arrears of Government contribution, amounting to Rupees 23-11-5, under G. O., No. 170, dated 8th July 1872, were received.

5. *House-tax.*—Previous to the year under review the houses and other buildings were valued on a measurement system, but the Commissioners at your suggestion intended to introduce a simplifying system by dividing houses into six classes similar to the practice under the Local Funds Act; and they supposed that this would realize a sum of about Rupees 2,500, but in valuing the houses under the system at Rupees 48, 32, 24, 16, 8, and 4, respectively, they found the tax to produce a greater amount at the sanctioned percentage of Rupees 6-4-0, viz., Rupees 4,403-14-2. The collection under this was Rupees 4,253-14-11 during the year.

6. *The Tax on Arts, &c.*, was estimated in the revised budget at Rupees 3,000, and the demand from it after revisions and remissions was Rupees 2,686, of which Rupees 2,353-10-8 was collected during the year.

7. *Tolls* were estimated to produce Rupees 10,500, but the realization under this head was Rupees 7,850. This decrease was owing to the traffic of the country left free along the New South Road in the latter half-year. An arrear of Rupees 500 was also collected.

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8. *Taxes on Vehicles and Animals* were estimated at Rupees 850, and the collection from this source at the schedule rate was Rupees 692-5-4, as detailed below, including the arrears collection of Rupees 68-13-4:—

Form.

Description.	For first half-year (five months).	For second half-year.
Four-wheeled carriages on springs	3	...
Two-wheeled carriages on springs	36	25
Horses	1	...
Ponies, at 1½ Rupees	6	1
Ponies, at 8 Annas	1	1
Bullocks	470	302
Dogs	* 38	67
Two-wheeled carriages compounded, Section 69, at 1½ Rupees' rate	22	22

9. *Registration Fees of Carts* were estimated at Rupees 440, and the revenue realized at half the maximum rate, at 1 Rupee a cart per half-year, was Rupees 375 on 231 carts in the first half-year,* and 147 carts in the second half-year, inclusive of arrears collection of Rupees 35-8-0.

* Consisted of five months.

10. *License Fees,* as sanctioned in G. O., No. 330, dated 13th March 1868, were collected to the amount of Rupees 135 on eight cart-stands and eleven wood depôts.

11. A sum of Rupees 41-7-0 was received as Magisterial fines in thirty-two cases on eighty-two persons.

12. Endowments and Contributions.—*Hospital.*—A sum of Rupees 350 was received on account of the dispensary from the interest of the funded capital which is invested for the dispensaries of Palamcottah andT innevelly. About the division of this capital (as suggested in G. O., No. 729, dated 30th May 1872,) equally between the two dispensaries, the Commissioners of this Municipality have applied to you in my letter, No. 52, dated 22nd July 1872, for the reasons stated below: (1) the fund was raised by subscriptions for the maintenance of *the two* dispensaries; (2) a large part of the subscriptions were from the pockets of the residents of this town, and it is some of their body that had taken the pains to collect the capital; (3) on the right-hand side of the River Tambrapurni, at Palamcottah, there is the Military Hospital for Regiments, Police Hospital for Policemen, Jail Hospital for prisoners, besides the Zillah Surgeon for European gentlemen, and a separate Dresser for the Revenue Survey Department; thus it would appear that it is only about half the population of Palamcottah that would have to look to the Palamcottah Dispensary; in addition to this there is in the Naguneri Taluq a dispensary, besides another under Rev. Caldwell at Idayangudi; in the Tenkarai Taluq we have Dr. Strachan's Institution at Pannavilei; the Tuticorin Hospital is another; whereas on the left side of the Tambrapurni River, where is the largest town of the district containing many traders and many men of all classes, and resorted to by a large concourse of people in several parts of the year, and several other taluqs hanging upon for medical aid, we have one dispensary on a small scale in order to supply the wants of the major part of the Taluq of Tinnevelly, Taluqs of Ambasamudram, Tenkasy, Sankaranainarcoil, and the western portion of the Ottapidaram Taluq; and (4) to depend upon another Municipality for a contribution is quite unsafe; the present way of contribution by another Municipality from the interest of a fund to which this town has equal right, if not more, is not consonant with Section 30 of the Municipal Act.

13. *Local Fund Contribution.*—The Local Funds Board contributed towards the dispensary a sum of Rupees 300; but, as the institution is frequented by a large number of men six times that of Palamcottah, the contribution is inadequate.

* Six months' tax was levied,

14. *Miscellaneous.*—From this source a sum of Rupees 397-6-0 was obtained, of which Rupees 347-4-0 was due by sale of 1120 and odd culies of land purchased in 1868 for Rupees 156 by the Commissioners.

15. *Advances recovered.*—The Government paid in Rupees 1,971-10-11 as cost of the Police huts built by the Commissioners—*vide* G. O., No. 170, dated 8th February 1872.

16. EXPENDITURE, NEW WORKS.—*Communications.*—The New North Road along the Nainakulam tank bund was completed this year, and connected with the Courtalam Road. For this purpose a patch of land was purchased from private individuals. A masonry side-wall was raised in support of this portion of the road measuring 136 yards in length. Two detached masonry walls to the extent of fifty-five yards were constructed along portions of the South New Road on the Pattankannar Channel side for the protection of those portions from the current of the stream. A new road through the lands of private parties was opened in the west of the town to the extent of 300 yards, communicating the Courtalam Road with the Kistnaperi Surplus Channel. This will eventually be extended to the Shermadevi Road by constructing a bridge over the above surplus channel.

17. *Sanitary and Miscellaneous.*—A masonry head sluice in the bank of the Kandiaperi Channel commanding the town was constructed to conduct fresh water to the drains of the town, besides a stone-flooring to the drain, to a distance of 167 yards. One toll shed was built in the Madura Road gate. In six streets cross tunnels have been constructed, besides twenty dust-boxes in some of the streets.

18. REPAIRS.—*Communications.*—Three branch roads connecting the New South Road with the streets in the heart of the town were improved to the extent of 410 yards by widening, raising, and metalling them; six large streets and two smaller ones were gravelled to the extent of 2760 lineal yards, and the Courtalam Road and New South Road were repaired also by gravelling; six other streets, viz., Valambuly, Vagayadi, Kavalperei, Kallanei Sasta, Sasta Karuvelankuttam, and Shekadi Streets were widened.

19. *Education.*—Salary grants to the extent of Rupees 198-5-4 were given to five teachers of the Mission Vernacular Boys' School and two mistresses of the Mission Girls' Schools, besides capitation grants of Rupees 190 to seven pial schoolmasters, on the understanding that, in future, they shall endeavour to bring their schools under the results' grant system, and Rupees 43-8-0 under the result system was paid to one school.

20. *Hospital.*—The dispensary was handed over to the Commissioners on the 16th November 1871, before which date there were only six in-patients which was afterwards increased to twelve. The patients treated are as follows:—

In-patients	87
Out-patients	3501

In the budget provision, as shown in the list annexed to G. O., No. 436, dated 31st March 1871, a sum of Rupees 640 was sanctioned for the establishment of this dispensary. The pay of a 1st Class Hospital Assistant alone being Rupees 720 a year, the above-quoted figure, Rupees 640, was intended to provide a 2nd Class Hospital Assistant, whose pay is Rupees 480 per year, besides Rupees 160 for servants' wages. In the Municipal Budget for 1872-73 a like provision for a 2nd Class Dresser has been allotted, besides providing a sum of Rupees 220 for servants' wages on account of the increasing number of in-patients. But the present employé is a 1st Class Hospital Assistant drawing Rupees 60 per mensem; it is desirable to secure a high-paid and more experienced medical officer who can sympathize with the sick. I regret to convey the feelings of the people that the present incumbent has no sympathy with the sick; and that both the poor and rich people of the town have no confidence in him.

21. The employment of the present peon, a close relative to the 1st Class Hospital Assistant, and on so high a pay as Rupees 7, has not met with the approbation of the Commissioners.

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22. *Vaccination.*—One vaccinator was employed during the year. Seven hundred and thirteen persons, both adults and children, were vaccinated, of whom 666 were successful. This comes to nearly two in a day.

23. *Registration of Births and Deaths.*—A Registrar was employed for this purpose, and the total registration of births amounted to 502, and of deaths to 676. Births are not so well-known as deaths, because the people consider it unpropitious to get registered increase in the strength of families, and considerable difficulties have been experienced in ascertaining births. Measures have, however, been adopted to remedy this. I shall not be out of place here to mention that the want of Lying-in Hospitals and a medical subordinate who knows midwifery practically have compelled several families to go out of the town in quest of medical aid.

24. *Conservancy.*—For this purpose the town was divided into four divisions, each under the care of a Commissioner, and an Inspector under him. Ten to twelve carts and seventeen scavengers were on the whole employed; and the work of every cart and scavenger or scavengers attached to it was separately apportioned under the eye of the Inspector. This system proved satisfactory, and every street, lane, and latrine was cleansed twice a day and kept up well. Fourteen thousand carts load of sweepings were removed. The masonry drains on the sides of the streets were cleaned out daily, and those on the main streets washed also by the water of the channels. The surface drainage was well-attended to; two to five milemen were engaged in preserving the streets in a good state of repair; private compounds and waste lands were often looked to and kept clean; all cart-stands were cleaned every day; droppings, &c., removed at once; surface drainage was provided, and the floor gravelled. During festival days temporary urinals were erected for the use of the crowding public; on the whole the sanitary state of the town was good, and no epidemics occurred during the year.

25. *Lighting.*—Forty-eight to sixty-one lamps were lighted up in the main streets, and sixty more lamps were newly fixed in the same streets in order to afford better lighting.

26. *Markets.*—The butchers who once deserted the municipal market were afterwards induced to return to it. The market was kept clean.

27. *Choultries.*—There is no public choultry in the town.

28. *Plantations.*—The cocoanut trees planted along the main streets and roads are thriving well, affording a good shade to the foot-passengers, besides adding a pleasant aspect and picturesque view to the town.

29. *Accounts.*—Seven statements are herewith submitted in the forms annexed to G. O., No. 1646, dated 28th October 1871. The account of receipts and disbursements prepared by this office would appear to differ from the Auditor's, and this I shall proceed to explain away. In finding out the *actuals* certain refunds made were not deducted by the Auditor from the expenditure side, but credited to the assets in the following items to the amounts set against them:—

	Rs.	A.	P.
Grant I., Repairs, Communications	8	4	7
Grant III., Conservancy	4	14	3
Grant IV., Lighting, Price of oil	254	0	0
Do. do. Price of chimneys	0	4	0
Do. do. Savings in Money Order fees	0	0	4
Do. Miscellaneous.—A moiety cost of census	276	12	0
Total ...	544	3	2

besides the difference in the items as follows :—

——	Head in the Auditor's Statement.	Head in the enclosed Statement.
Improving Sasta Karuvelam Kutham Street, Rupees 82-8-0.	New Work.	Repair.
Construction of a latrine in Nainakulam Tank Bund, Rupees 52-11-0.	Grant III., Sanitary Service.	New Work.
Improving a new bridge in the New South Road, Rupees 106.	Repair.	New Works.

These refunds, if subtracted from both the debit and credit sides of the Auditor's statements, the remainder would tally with mine.

30. *Reply to Auditor's Remarks.*—That " the house and trades taxes were collected in the last quarter of the year." The delay in the former was owing to the introduction of the new system of classifying houses adverted to in paragraph 5, and that in latter to its being for the first time brought into operation in this town.

31. In reply to his remarks that " a considerable number of appeals against both house-tax and trades-tax were improperly admitted without payment of the tax appealed against," I beg to state that the appeals were admitted on payment of taxes, but several persons were exempted under Section 38 on account of poverty from both the taxes, and the list of the trades-tax was also revised under the latter part of Section 61. In cases of *exemptions* and *revisions* I do not think there is any necessity at all for receiving payment of taxes beforehand.

32. As to the remark " counterfoil system of licenses are partially introduced," I beg to add that the system adverted to was fully introduced except in the case of cart-stands and wood depôt which were only nineteen in number ; on point of economy it was deemed inexpedient to get printed forms for nineteen cases.

33. *Meetings.*—The Commissioners assembled thirty-seven meetings during the year ; their attendance is as follows :—

	Number of Meetings attended.
1. R. K. Puckle, Esq., President	3
2. C. Coothanaina Pillai, Vice-President	37
3. P. Viraragava Ayyar	5
4. G. V. Chinnatambi Pillai	10
5. Nellayapa Pillayan	32
6. A. Virabadra Pillai	25
7. D. Shanmugakumarasami Mudaliyar	15
8. M. Subaraya Tiruvadiyar	24

34. Enclosed is a statement in the form prescribed in G. O., No. 627, dated 4th May 1872. The house-tax averages at about 3½ Annas per head of the town population or 13 Annas in the house and other buildings exclusive of 914 huts exempted under Sections 38 and 41. The trades-tax comes to 2 Annas per head of townsmen, or 2 Rupees per head of the trading class.

35. *Feeling of the People.*—The people of this town, notwithstanding their satisfaction with regard to the several improvements effected under the municipal institution, viz., the opening of new roads and streets, the repairing of old ones, the construction of bridges and drains, the cleaning of thoroughfares, channels, wells, tanks, and other sources of water supply for drinking and other purposes, the allowing of pure water to run down the drains along the sides of the main streets, the lighting of the town and the planting of cocoanut trees for the avenues, they dislike the house and professional taxes, because these are taxes unknown to the laws of the land prior to the date of the British rule, and because they have been already taxed with other imperial and local taxes.

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10*th October* 1872.

36. They have exhibited an earnest desire to have a Municipal School for sound education in Tamil, English, and Sanscrit. Provision was, however, made in the budget for the current year (1872-73) for a Tamil and English School of an elementary character, and which was lately opened. The grants-in-aid allowed to Mission Boys' and Girls' Schools were also paid.

37. The cry of the people for medical aid is very great. They say, " We improve and repair our roads, and do not leave them to any irresponsible agency ; we pay for our sick ; we support the dispensary ; we have invested our contributions, amounting to a very large sum, in Government ; we are held responsible for the prevalence of epidemic and contagious diseases ; and so we are reluctant to maintain Vaccinators and Dressers who do not sympathize with us and feel for us ; the Commissioners can indent on Government for the lower ranks of professional men in the event no better men can be selected by them ; why make the Commissioners irresponsible by leaving each departmental head select somebody at random ? Why make the lower subordinates in the Medical Department fancy themselves irresponsible to the Commissioners, under whose eyes they work, and whose shortcomings they can better know ?

38. " The services rendered by Dresser Sendivelu Pillai, late of Palamcottah Dispensary, when he was not in charge of their dispensary, but of that which was four miles off, were so great that we look back to his days with feelings of gratitude, although he is now many hundred miles away." You will perhaps recollect that this was the subject of a memorial by all the leading members of the district. The people are anxiously awaiting the time when their dispensary will be provided with a medical man of good qualifications in lieu of the present one, and even feel sorry that the transfer of the abovesaid Sendivelu Pillai, when made from the Palamcottah Dispensary, was not put to their dispensary. It is unnatural for people to complain against any medical man unless he is unpopular.

39. *Chuttrum.*—The town is destitute of any public chuttrum ; the few private ones here afford inadequate accommodation even to Brahmins, and consequently a great number of the travellers are obliged to halt in cart-stands. The people are, therefore, desirous of having a chuttrum constructed from local resources so as to provide for all classes of travellers who are, of course, numerous throughout all parts of the year.

40. *Toll Contractors.*—The tolls were left on contract ; the traffic of the country was not obstructed for the reasons stated in paragraph 2. No complaints of any undue exaction on the part of toll collectors nor of their misdemeanour have been made.

41. *Present Commissioners.*—I beg to annex a list of the present Commissioners with the distinction of officials and non-officials, as called for in Government Memorandum, No. 207, dated 31st July 1872 :—

Officials.

1. R. K. Puckle, Esq., President and Collector.
2. D. MacNair, Esq., Sub-Engineer.
3. P. Viraragavayyar, Huzoor Sheristadar.
4. G. V. Chinnatambi Pillai, Tahsildar.

Non-Officials.

5. C. Coothanaina Pillai, Vice-President.
6. Nellayapa Pillayan.
7. A. Virabadra Pillai.
8. D. Shanmugakumaraswami Mudaliyar.
9. M. Subbaraya Tiruvadiyar.

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From the Auditor of the Municipal Accounts, Tinnevelly, to the President of the Municipal Commission, Tinnevelly, dated Tuticorin, 7th August 1872, No. 830.

I have the honour to inform you that, in accordance with your letter, No. 106, dated 18th May, I have audited the accounts of the Tinnevelly Municipality for the official year of eleven months ending 31st March 1872.

2. I enclose the statements prepared in the form prescribed in G. O., No. 1646, dated 28th October 1871.

3. The net current receipts (*vide* Statement I.) amounted to Rupees 17,425-10-4. A balance of Rupees 224-8-3 was brought forward, arrears of the previous year were collected amounting to Rupees 458-9-10, and advances made in the previous and in the current year to the amount of Rupees 1,984-12-9 were recovered, thus making a grand total of Rupees 20,093-9-2.

4. The total expenditure (*vide* Statement II.) amounted to Rupees 19,092-7-11, including Rupees 50-7-8, refund of house-tax collected in the previous year. The balance in hand on the 31st March last was Rupees 1,001-1-3, which was found on reference to the Treasury Account to be correct.

5. Receipts.—*Statement I.—2, Assignments and Allotments by Government.*—Fishery rents produced Rupees 21-8-0. The balance of the State contribution due under Act VIII. of 1865 for 1870-71, amounting to Rupees 23-11-5, was paid in. Rupees 276-12-0 were received as the Government share of the cost of the census.

6. *3, Rates and Taxes.—House-tax.*—The arrears amounted to Rupees 80-13-6. Of this, Rupees 50-4-6 were collected and the remainder struck off as irrecoverable. The current demand was Rupees 4,585-7-0, which was reduced after appeal and revision to Rupees 4,403-14-2. The net collections amounted to Rupees 4,253-14-11. There thus remains a balance of Rupees 149-15-3 to be collected. The collection of the house-tax was delayed till the last quarter of the year. The collections in December were Rupees 17-8-0 only; in January, Rupees 534-12-0; in February, Rupees 1,279-13-0; and in March, Rupees 2,430-15-3.

7. *Tax on Trades and Professions.*—The gross demand of this tax was Rupees 3,494-5-4, which was reduced after appeal and revision to Rupees 2,686. The net collections amounted to Rupees 2,353-10-8. A balance of Rupees 332-5-4 remains to be collected. The collection of this tax was entirely confined to the last quarter of the year. The receipts in January were Rupees 374; in February, Rupees 154-14-8; and in March, Rupees 1,835-12-0.

8. *Tolls.*—Rupees 300 were received as arrears of the previous year. The tolls were let out on contract, and the whole of the contract amount, Rupees 8,050, was paid in.

9. *Taxes on Vehicles and Animals.*—Arrears were collected to the amount of Rupees 68-13-4. The current receipts were Rupees 623-8-0. In the first half-year Rupees 345-12-0 were collected, and in the second, Rupees 277-12-0. Three four-wheeled and thirty-six two-wheeled carriages, and 470 bullocks, and six ponies were licensed in the first half-year, but in the second no four-wheeled and only twenty-five two-wheeled carriages, only 302 bullocks, and only one pony. Such a large falling off seems to indicate a want of vigilance on the part of the tax collectors.

10. *Registration of Carts.*— Arrears were collected to the amount of Rupees 35-8-0. The current receipts were Rupees 339-8-0. In the first half-year of five months Rupees 192-8-0 were collected on 231 carts. In the second half-year of six months Rupees 147 on 147 carts. It thus appears that, in the second half-year, a large number of carts must have escaped registration. As the registration fee is payable at the beginning of each half-year there ought to be no arrears. In the Auditor's report of last year attention was called to these matters, which still require improvement.

11. *Fees for various other licenses* realized Rupees 135. For eleven wood depôts were paid Rupees 55. Eight cart-stands yielded Rupees 80, being Rupees 30 less than the previous year.

12. *Magisterial fines* amounted to Rupees 41-7-0, being Rupees 127-11-0 less than the previous year. The fines levied by the Sub-Magistrate are paid at once into the Municipal Office. As the Sub-Magistrate's decisions are open to revision on appeal, the amount of fine ought to be kept in deposit for two months under Section 44 of the Code of Criminal Procedure. The same observation was made in the audit report of last year.

13. The decrease of receipts under the following heads, as compared with 1870-71, demands attention:—Tolls, decrease Rupees 3,697; taxes on vehicles and animals, decrease Rupees 261; registration of carts, decrease Rupees 104; Magisterial fines, decrease Rupees 127-11-0; and licenses for cart-stands, decrease Rupees 30.

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14. 5, *Endowments, &c.*—(*a*). The Municipality of Palamcottah, from and after the 15th November 1871, contributed Rupees 100 per month out of the Lungerkhana funds towards the support of the Tinnevelly Dispensary. Rupees 350 were thus received during the year. (*d.*) Rupees 5 were received as a special donation towards cleaning a well.

15. *Miscellaneous.*—Under this head is included a receipt of Rupees 347-4-0 from the sale of land. Rupees 17-4-0 were collected as demand notice fees at the rate of 12 Annas each.

16. 8, *Advances recovered.*—Under this head is included the amount received from Government for the Police lines built by the Commissioners, viz., Rupees 1,971-9-11.

17. Expenditure.—*Statements II., II.-A, II-B* supply the necessary particulars regarding the expenditure, and most of the items call for no special notice.

18. *Statement II., Grant II.—Education.*—Under this head Rupees 233-8-0 have been entered in the accounts as expended on the results' system. It appears, however, to consist of monthly capitation grants made to eight pial schoolmasters, and the amount must, therefore, be entered under the head of "Salary grants."

19. *Grant IV.—Lighting.*— Contingencies Rupees 2,121-10-6. This includes Rupees 1,131-2-5 contract charges for lighting; Rupees 206-0-1 the cost of lamp-posts; Rupees 575 cost of 50 lamps; and Rupees 37-8-0 cost of 100 chimneys, &c.

20. The registers required by the Act have been correctly kept. The house-tax has been properly calculated. A considerable number of appeals against both house-tax and trade-tax were improperly admitted without payment of the tax appealed against, as required by the Act. The amount ordered to be remitted after the hearing of appeals, viz., Rupees 76-6-9 house-tax, and Rupees 391-12-0 trade-tax, had not been refunded up to the close of the year. Such delays are a hardship to the poorer taxpayers.

21. The counterfoil system of licenses has been partially introduced, but should be extended to licenses for cart-stands, offensive trades, &c.

22. The estimates, bills, and vouchers for all works were forthcoming and in good order. A defect noticed last year, viz., the absence of reference in the cash-book to the number of the voucher, has not been rectified.

23. A practice prevails of drawing money in advance for works, sometimes estimated for, sometimes not, without any recorded proceedings, or order of the Vice-President. These sums were in every case accounted for after the completion of the work, but the practice is unsafe, and should, I am of opinion, be set aside. An Order Book might advantageously be kept to record all orders by the President or Vice-President during the intervals between the municipal meetings.

24. As requested by you I have endeavoured to ascertain the opinion of the people regarding the working of the Municipality. The material improvements in the town are regarded as extensive and satisfactory, but the house-tax and the trade-tax are disliked. As, however, these are the only productive taxes besides tolls, either they must remain or the improvements cease. Education, it is said, requires greater support from the Municipal Fund.

25. The unsatisfactory character of the medical aid is, however, the chief complaint. The Native Commissioners whom I have consulted unanimously object to the practical freedom from municipal control of the Vaccinators and Dressers, who, though possibly useless, unpopular, or actually mischievous, must nevertheless receive their pay from the Municipal Fund.

26. I have also, as desired by you, inspected the chief works executed during the past year. The works mentioned in Statement II.-A appear useful in character, and excellently carried out; but, from a cursory examination, I cannot venture to make any detailed criticism.

27. In conclusion, I would add that the Municipality appears to me to be on the whole in excellent working order, and that a very careful supervision is exercised over the accounts and the expenditure.

From the Vice-President of the Municipal Commission, Palamcottah, to the President of the Municipal Commission, Palamcottah, dated Palamcottah, 12th September 1872, No. 93.

With reference to the Order of Government, No. 627, dated the 4th May 1872, I have the honour to submit, herewith, the form therewith circulated duly filled up for this Municipality. I beg also to submit the following remarks on the working of the institution and the feeling of the townspeople regarding it.

2. The income of the Municipality for the past year was derived from the following sources:—(1) a house assessment; (2) a tax on arts, &c.; (3) a tax on vehicles, &c.; (4) registration of carts; (5) tolls; (6) fees under Sections 106, 123, 125, 130, 131, and 136, and under bye-laws and Schedule A; (7) Magisterial fines; (8) interest on funded property, and (9) Miscellaneous, and amounted in round figures to Rupees 21,000. The expenditure was about Rupees 16,000. As particulars of these receipts and disbursements are given in detail in the Auditor's report, I shall not repeat them here.

3. With reference to the working of the institution, it is gratifying to me to be able to state that the people generally appreciate the endeavours made by the Commissioners to secure to them the benefits of sanitation, and show promptitude and willingness in paying up the imposts to which they may be assessed. But there is one exception which I am desired to bring prominently before you, and this is the tax on arts, trades, and professions, which Europeans and Natives alike manifest great aversion to. The demonstrations made by the latter on this account often assume an alarming aspect from the crowds which collect together, but in reality they are simply mild appeals, and the people are always orderly and peaceable in their conduct, though they may be somewhat clamorous. But there is an undercurrent of dissatisfaction at this impost, which the Commissioners would desire to see removed, and, with the people, would hail the day when Government saw fit to suspend the collection of the tax. We derive an income of between 1,500 and 1,700 Rupees from this source, which would be more than compensated if the Commissioners were permitted to enhance the tax on tolls by even one-fourth on the existing rates.

4. The Commissioners are of opinion that this impost (tolls) has no deteriorating effect upon the traffic of the country, as cart-owners can and do always reimburse themselves by an enhanced rate on the price of their goods. Of course this will fall on the purchaser, but he need not buy, and if he does, he knows exactly whether he will be able to sell again at remunerative rates or not. On the whole the Commissioners consider this impost a more equitable one than that on arts and trades, which, combined with the incidence of the Imperial Income-tax, cause very regretable irritation among all classes.

5. With reference to education I am to report that seven schools were maintained under salary grants from August 1871. Three of them were Pial Schools, and all are of an elementary character.

6. As the Auditor has no doubt entered fully into all other points connected with the working of this Municipality, I shall not here enter into further details, and apologizing for the delay in the submission of this report, I have the honour to be, &c.

From the Auditor of the Municipal Accounts, Palamcottah, to the President of the Municipal Commission, Palamcottah, dated Courtallum, 11th July 1872, No. 904.

As requested in your favour of the 18th May last, No. 107, I have audited the accounts of the Municipality for the year 1871-72, and I beg to submit my report on the result.

2. The Municipality started with the following funds at its credit in the beginning of the year:—

	Rs.	A.	P.
Balance of cash on the 1st May 1871	447	11	8
Arrears of house-tax	277	8	9
Do. of license for offensive trades, &c.	7	1	4
Total ...	732	5	9

3. This was subsequently increased to Rupees 21,750-15-9 by the realizations of the sanctioned* taxes levied under the Act as under:—

* No. 783, dated 7th June 1871.

	Rs.	A.	P.
1. Rates on houses and buildings, Section 40	3,053	0	4
2. Tax on arts, trades, &c., ,, 57	1,216	1	4
3. Taxes on vehicles, ,, 63	1,229	0	8
4. Registration of carts, ,, 73	410	13	4
5. Tolls, ,, 77	6,436	2	0
6. Fees (Sections 106, 123, 125, 130, 131, and 136), bye-laws, and Schedule A	104	12	0
7. Magisterial fines	489	11	0
8. Hospitals	5,200	10	5
9. Miscellaneous sources:—			
(*a.*) Rent of market	576	3	2
(*b.*) ,, of toll-gates	55	0	0
(*c.*) Sale of municipal bullocks	439	0	0
(*d.*) ,, of straw	42	0	0
(*e.*) ,, of Municipal Police huts to Government ...	1,490	7	8
(*f.*) ,, of tools and plant	6	0	4
(*g.*) ,, of grass growing in the municipal gardens ...	17	3	5
(*h.*) Avenue clippings	18	7	0
(*i.*) Rent of palmyra tope	26	0	0
(*j.*) Refund of over-payment on account of Police in 1870-71	202	8	10
(*k.*) Rent of Municipal Police Lines for April 1871-72.	5	3	6
(*l.*) Pound fees collected in the first three months prior to G. O., No. 1143, dated 1st July 1871 ...	36	10	0
(*m.*) Sundries	13	11	0
Total ...	21,018	10	0

All the taxes sanctioned by Government were duly levied.

4. Thus the revenue for the year consisted of the opening balance in hand and actual collections, including the arrears of the previous year, amounting to Rupees 21,750-15-9, which exceeded the amount entered in the budget contained in the Proceedings of Government, dated 7th June 1871, No. 783, by Rupees 7,187-15-9. This increase occurred chiefly under the following heads:—

	Rs.	A.	P.
(1.) The transfer of the Lungerkhana to the Municipality, sanctioned in G. O., dated 8th September 1871, No. 440, brought in a revenue of	5,200	0	0
(2.) Value of the Municipal Police huts refunded by Government as per G. O., dated 8th February 1872, No. 170.	1,490	0	0
(3.) Sale of eighteen bullocks and stack of straw	481	0	0

5. The expenditure of the year amounted to Rupees 16,805-8-11 laid as under:—

	Rs.	A.	P.
Grant I., Public Works:—			
New Works	1,043	4	0
Repairs	3,886	10	4
Establishment	491	13	11
Tools and plant	29	5	8
Grant II., Education:—			
Salary grants	392	0	0

Grant III., Sanitation and Medical Services :—	Rs.	A.	P.
Hospitals	4,842	10	5
Vaccination	110	0	0
Registration	102	3	8
Conservancy	2,017	5	10
Grant IV., Miscellaneous purposes :—			
Lighting	907	13	0
Market...	101	8	6
Planting avenues	931	0	6
Sundries	611	14	4
Refunds	2	15	8
Grant V., Supervision and Management :—			
Establishment and contingent charges	1,334	15	1
Total ...	16,805	8	11

This sum deducted from the sum given in paragraph 3 leaves a closing balance, on the 1st April 1872, in favour of the Municipality of Rupees 4,945-6-10, which tallies with the amount in the Treasury as per Deputy Collector's letter, No. 1892, dated 4th July 1872, herewith appended.

6. There is an excess of Rupees 2,242 in the expenditure more than that sanctioned in the budget, and this arose in defraying the charges of Lungerkhana transferred under G. O., No. 440, dated 8th September 1871.

7. Having summarized the financial transactions of the year, I shall here describe the manner in which the accounts were kept and the works performed.

The Registers and Accounts kept in the Office are—

(*a.*) Day Book.
(*b.*) Register of House Tax.
(*c.*) Daily Collection of Tax.
(*d.*) Register of Professional Tax.
(*e.*) Collection Books for the two instalments of tax.
(*f.*) Register of Licenses for Vehicles, &c., for the two half-years.
(*g.*) Register of Carts for the two half-years.
(*h.*) Register of Licenses for offensive Trades, &c.
(*i.*) Market Collection Book.
(*j.*) Register of Magisterial Fines.
(*k.*) Register of Miscellaneous Receipts.
(*l.*) Acquittance Roll of the Establishment.
(*m.*) Register of Purchase and Expenditure of Postage and Receipt Stamps.
(*n.*) Ledgers of Receipts and Expenditure.
(*o.*) Register of Appeals.
(*p.*) Do. of Petitions received and disposed of.
(*q.*) Do. of Proceedings of the Municipal Commissioners.
(*r.*) Do. of Births and Deaths.
(*s.*) Do. of Vaccination.
(*t.*) Correspondence Book.
(*u.*) Register of Notices.
(*v.*) Register of Orders and Yadasts.

8. *Rates on Houses and Buildings.*—The mode in which this tax was levied and collected was precisely the same as stated in my last report. As by the time my report reached the Commissioners they had already proceeded with their work and compiled a register for the year, it is said they have adopted the former year's method.

The revised Budget Estimate under this head was Rupees 2,800, and the actual collections of the year amounted to Rupees 3,053-0-4. No arrear remains to be collected. Rupees 27-10-0 on twenty houses were remitted by the Commissioners on account of poverty under Section 38, and Rupees 8-14-5 on three houses on account of their having been left vacant under Section 50. The collection of this tax with arrears commenced a month later this year than in the preceding year, and closed with the end of the year as shown below :—

	Rs.	A.	P.
October	133	6	5
November	332	5	9
December	412	14	6
January	799	12	4
February	730	0	0
March	922	2	1
Total ...	3,330	9	1

The delay in collection, I hope, will be avoided during the current year, and so I refrain from recapitulating my reasoms in this as I have fully dwelt upon it in my last report.

9. *Tax on Arts, Trades, &c.*—A register containing persons liable to pay tax was prepared by the Commissioners, and the class under which each had to be assessed was fixed by the Native Commissioners at meetings. The budget estimated to raise 1,500 Rupees under this tax. The Commissioners prepared, at first, a register of persons liable to be taxed and distributed them over the several classes of Schedule B attached to the Act, as particularized below :—

Class.	Number of persons charged.	Amount. Rs.	A.	P.
3	14	320	13	4
4	23	253	0	0
5	34	187	0	0
6	298	819	8	0
7	12	22	0	0
8	993	910	4	0
		2,512	9	4

This register raised the amount to Rupees 2,512-9-4. The actual collections made within the close of the year were Rupees 1,216-1-4, leaving an arrear of Rupees 270-10-8 which was since collected in April and May 1872. Out of the difference between the figure first fixed by the Commissioners and the actual collections, Rupees 683-14-8 were remitted by the President for the reasons given in his letter, No. 390, dated 26th December 1871, to Government, and Rupees 341-14-8 by the Commissioners under Section 61.

10. The rules as regards the presentation of appeals contained in Sections 85 and 87 have not in some cases been strictly adhered to, for there are remissions made without appeals or deposits of the tax imposed. This is perhaps attributed to the tax having been for the first time introduced here and the people's excitement in consequence. I think cobblers, flower-sellers, cake-sellers, tailors, &c., living by the sweat of their brow have the benefit of the proviso in Section 38 of the Act.

11. *Tax on Vehicles and Animals.*—A complete register was maintained in accordance with the requirements of the Act. The amount estimated in the budget was Rupees 1,375, while the actual collections were Rupees 1,229-0-8 ; the difference of Rupees 141 is partly attributable to the exclusion from the register of a number of vehicles belonging to persons living beyond the

municipal limits, with whom the Commissioners compounded for the payment of tolls under Section 81 of the Act. A separate register is maintained of such persons. Of Rupees 1,229-0-8 there were collected Rupees 665-8-0 in the first half-year, and Rupees 563-8-3 in the second. There is a difference of Rupees 102 between the two periods, but the second half-year consisted of only five months, as all the transactions of the year were for eleven months as per G. O., dated 31st March 1871, No. 436.

12. *Registration of Carts.*—This register was altered and kept in the form according to my suggestion made in last year. The amount realized during the year was Rupees 410-13-4 against Rupees 474 of the previous year, leaving 40 Rupees less than the budgetted figure. Rupees 230 were collected in the first half-year, and Rupees 180-13-4 in the second; the difference of Rupees 52-13-4 is owing to the charge having been for five months.

13. *Tolls.*—These were rented out for eleven months for Rupees 6,645-11-4. This figure is less than the amount given in the budget by Rupees 355, and by Rupees 931 against the sum realized during the year 1870-71. Of Rupees 6,645-11-4, Rupees 6,436-2-0 including the license fees Rupees 50-6-8 realized from outsiders were collected within the close of the year, and the remainder 260 Rupees in April last.

14. *License Fees.*—Fees collected on cart-stands and other offensive trades amount to Rupees 104-12-0. This is much below the entry in the budget, and is less than the amount realized in the preceding year by Rupees 23-9-4. This is attributable to the butchers who formerly paid fees for killing sheep in the town, now being allowed to do the same free of charge in the slaughter-house built by the Municipality. A register is maintained showing the particulars of r eceipt.

15. *Magisterial Fines.*—Rupees 439-11-0 were collected under the several penal clauses of the Act and bye-laws. The offences for which the prosecutions were ordered by the Commissioners and the penalties levied are hereunder given to show the provisions of the law which the Commissioners had difficulties in the enforcement of:—

Section.	Description of Offence.	Number of persons charged.	Amount.		
			Rs.	A.	P.
67	Failing to take license, &c.	120	169	0	0
100	Depositing dirt, &c., in streets	9	4	2	0
101	Allowing sewage to flow on streets	27	14	11	0
103	Failing to remove night-soil, &c.	106	50	12	0
104	Keeping filthy houses	143	84	8	0
107	Failing to close private privies	1	0	8	0
112	Throwing rubbish into sewers	1	0	4	0
116	Fowling water in public channel	1	0	4	0
120	Keeping ruined houses in a dangerous state	1	0	4	0
127	Sale of unwholesome food	2	1	4	0
129	Establishing offensive trades without permission of the Commissioners	10	22	12	0
430	Failing to take licenses for certain trade	3	6	0	0
133	Forming burial-ground without permission of the Commissioners	1	2	0	0
136	Omitting to take licenses for cart-stand	10	31	8	0
146	Destroying the names of streets painted on boards	4	1	0	0
147	Do. numbers put on houses	1	0	8	0
148	Building thatched huts without Commissioners' permission ...	7	11	4	0
	Total ...	447	400	9	0
	Under bye-laws ...	64	39	2	0
	Grand Total ...	511	439	11	0

There is a book in which all fines received from the Magistrates are entered with particulars, and if the sections of the Act and bye-law is given against each, it will enable the Commissioners to see the successful working of the Act as well as the feeling of the people to a certain extent.

16. *Hospitals.*—This is a new item this year. The dispensary at Palamcottah, known as Lungerhhana, was transferred to the Municipality during the year under sanction of Government conveyed in their Order, No. 440, dated 8th September 1871. The receipts under this head consisted of the amount transferred by the Lungerkhana Committee, Rupees 4,998-8-1, and sale of medicines, &c., Rupees 202-2-4, making a total of Rupees 5,200-10-5.

17. The income under the head of "Miscellaneous sources" was Rupees 2,928-6 11 against Rupees 1,322-2-2 in the year before. Rupees 1,490 value of Municipal Police huts, and Rupees 202 the sum overpaid on account of Police in 1870-71 and refunded by Government in their Order, dated 8th February 1872, No. 172, as well as Rupees 439 the sale proceeds of municipal bullocks, raised the sum considerably larger than what it was in the preceding year.

18. Every item of expenditure is generally supported by vouchers, and the points mooted in my last report, with the exception of the house-tax register and collections, have been observed.

19. The account books have printed headings which show at once the amount of receipt and expenditure under each head. The transfers from the cash-book to the ledgers have been correctly made, and vouchers are forthcoming generally for disbursement; and the remittances of collections to the treasury are supported by entries in a book initialled by the Deputy Collector. The cash and ledger books are maintained. A few mistakes in the ledger for expenditure discovered during the course of my audit have been amended. The entries in the cash-books should give references to the numbers of the corresponding vouchers which will facilitate references. Check system is also in operation.

20. There are yet, I think, some points which it would be well for the Commissioners to notice, and these I beg to bring to your consideration.

21. Estimates for works prepared by the subordinates of the Municipality are subjected to the check of the Executive Engineer, and then after due sanction they are carried out either under the Commissioners' direct supervision or on contract. The works given on contract are paid for upon maistry's bills presented by the contractors, but before payment they should be checked as to the correctness of measurements, &c., by some one who has to furnish a completion certificate. This procedure is adopted in carrying out works in all other departments, and this has been partly attended to by the Commissioners themselves countersigning the bills in certain cases. But whether these countersignatures amount to completion certificates it is difficult to say. A completion certificate is intended to show that the work was done according to the sanctioned estimate, that best materials were used in the building, and that quantities described in the bill are found correct. In the cases of the bills countersigned by some Commissioner or other, there is nothing to show whether they undertake or not to certify to the points above stated, and I doubt whether they can be expected to give these certificates without some professional training. Of the eighteen works carried out bills for thirteen are countersigned by the Commissioners, while five bills for works marginally noted are certified neither by the Commissioners nor by the Executive Engineer. These bills, I find, were sent to the Executive Engineer; but that officer has returned every one of them with a letter in which he expressed in general terms as to the style of works, &c., without the usual form of completion certificate. Money for these works was paid apparently without some one checking the measurements given in the bills. I also find a letter from the Executive Engineer to the Vice-President, dated 10th June 1872, No. 132, bearing on the subject of furnishing certificates, an extract from which I append for your consideration. I do not think that this difficulty is experienced in other Municipalities, and if it is not to be furnished by an Engineering Officer, whose aid in the Municipality is very much needed, some other arrangement has to be made.

1. Repair of the road leading to the Training Institution.
2. Do. of branch road near the Mission Chuttram.
3. Do. of road leading to Vengu Moodelliar's Bungalow.
4. Construction of drains to three wells.
5. Do. of a Tunnel in the Race Course Road.

22. There is an item of Rupees 39-9-8 for repair of toll-gates during the year, and the cost for the same during the two preceding years amounted to Rupees 60-5-3. Instead of making an annual charge, I think it will be well to build small permanent gates, which may also serve as ornaments at the entrances of the town. Of the new works and repairs carried out in the year I inspected the following works :—

1. Repair of road leading to Training Institution.
2. Do. of road leading to Vengu Moodelliar's Bungalow.
3. Do. of road by the Mission Chuttrum.
4. Do. of the Trichendoor Road.
5. Construction of a tunnel in the Perumalkovil, west of Madavidi.
6. Do. of a road on the channel bank.
7. Do. of dust-boxes.
8. Do. of drains to public wells.
9. Do. of a crossroad to the Lungerkhana Street.
10. Widening and metalling the Barbers' Street.
11. Construction of a slaughter-house.

As numbers 1, 2, 3, 4, 6, 9, and 10 are road-making and metalling, it is difficult for me to express anything as to their cost, &c., at this distance of time after they have been finished. But I find they are all in good condition.

23. *Item No.* 7, *Dust-Boxes.*—These are now built in squares. Scavengers must feel it difficult to remove the contents ; their work may be facilitated if one side is left open for a foot and a half and fitted with door, and the flooring made to slope towards the front.

24. *Item No.* 8, *Wells.*—It would be more advantageous to have the pavements round these wells made with granite stones, and in a slope like what is done now in some cases, lest water finds its way back into the well, and the pavement soon deteriorate.

25. *Item No.* 11, *Slaughter-house.*—This appears in the accounts of the year under review ; although it was commenced in the year 1869-70 yet it was only completed and the bill paid in July last.

26. Of the works intended to be carried out according to the budget, the construction of two latrines and of side-drains to streets, and the reconstruction of the slaughter-house and butchers' stalls, have not been executed.

27. *Hospitals.*—The expenditure under this head was Rupees 4,842-10-5 ; this includes the refund to Government of the Dresser's salary for the whole year as per Accountant-General's Circular, No. 6262, dated 13th December 1871, and charges incurred for the maintenance of the dispensary and payment of allowances or pensions, as they are called, to such individuals as are dumb, blind, lame or infirm who became transferred with the institution as well as to those since admitted by the Commissioners. The pensioners are paid by any one of the Commissioners in person, and the charges incidental to the keeping of the dispensary are drawn by the Zillah Surgeon on monthly lists called abstract of charges. These lists are not supported by vouchers or acquittances, and they include the wages of servants as well as dieting expenses incurred in feeding the in-patients. The cost of dieting in-patients, during the five months the institution came under charge of the Municipality, amounts to Rupees 222-13-3, and the chief articles upon which the same was laid out are rice, mutton, vegetables, curry-stuff, firewood, &c. I do not see if there is any objection for the Commissioners receiving tenders for the supply of articles required in the dispensary from time to time. The Contractor can then submit to the Commissioners his bill for the Doctor's indent on him. A practice similar to that obtained in the jails and regiments is all that is required to relieve the Doctor from all unnecessary care and trouble.

28. A sum of 3,000 Rupees has been deposited in the Branch Bank at Tuticorin in credit of this institution. Section 36 of the Act requires the action of the Commissioners in a matter of this kind to be supported by Government sanction, and I hope this will not in future be lost sight of.

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29. A sum of 50 Rupees is allowed monthly to be a floating advance in the hands of the Palamcottah Sub-Magistrate, besides other sums for works carried out by him and adjusted monthly by receipts. Rupees 956-14-8 thus passed through his hands during the year under review, and the under-mentioned works were carried out through his agency :—

	Rs.	A.	P.	Rs.	A.	P.
New Works.						
1. Cost of removing encroachments in the Trichendoor Road	25	0	0			
2. Do. of widening and metalling the Barbers' Street	492	7	4			
(Of this, Rupees 25-4-10 was for metalling and the remaining for value of lands.)						
3. Construction of a tunnel in the Race Course Roads	101	7	6			
4. Portion of the cost of constructing a road on the Channel Bank	102	7	2			
				721	6	0
Repairs.						
5. Repair of the Race Course Roads...	33	10	8			
6. Do. of garden fences	194	2	0			
7. Do. of stone and palmyrah fences in the market, &c.	7	12	0			
				235	8	8
Total ...				956	14	8

30. There is nothing apparently in the Proceedings of the Commissioners that I could find sanction for these works with the exception of an item for widening the Barbers' Street. There are no estimates ; no written contracts taken from the parties who executed works ; no proper bills except for items Nos. 2 and 3 ; no check for the correctness of the measurements ; and, finally, no completion certificates given by at least any one responsible in the Committee. All that the Sub-Magistrate furnished as vouchers for the above sum are receipts taken from the parties in piece-meal. With reference to items Nos. 3, 4, and 5, though the works were performed by Contractors as would appear from the receipts received in support of the charges, there are no written engagements with the Commissioners as required in Section 11 of the Act.

31. Although works may be done for convenience sake through the Sub-Magistrate, it would be well to adhere to the requirements of law, and have the payments made by the Commissioners who are on the spot in their office after seeing that all writings and bills are taken in due form.

32. The particulars of works done through the agency of the Sub-Magistrate show that Rupees 762-12-8 were paid on works connected with the public works of the town, while Rupees 194-2-0 were laid out in plantations. The latter item includes, also, Rupees 63-14-3 as wages paid for coolies employed in putting up fences to the gardens during the year. There are thirteen gardeners, and if these are made to attend to the mending of the fences, providing them with materials, perhaps a reduction of Rupees 63-14-3 on this item will appear.

33. The pay of the establishment is drawn from the Treasury in cash at the beginning of every month, and distributed by one of the Commissioners at the request of the Vice-President. The abstract is prepared in a book in which the servants' receipts are obtained. Some difficulty is experienced in checking, them with the cash-books, as the totals of payments have to be made for each on a bit of paper, instead of the book showing the amounts paid and unpaid. It is desirable to have an acquittance-roll showing the date of payment.

34. *Registration of Births and Deaths.*—This function was undertaken by the Commissioners during the year, and registers have been opened from 1st May 1871. The town is divided

into two divisions, each having a Registrar on a monthly pay of 6 Rupees per mensem. The mode in which they do their work is as follows :—

The Municipal Office is the place in which they perform their work. One Registrar is said to sit in the office and keep registering information brought there, while the other is said to be going round his division to seek information, and these Registrars change their duties every alternate day.

35. I append to this report an abstract extracted from their registers for the eleven months the books have been kept. The population according to the last census being 17,495, the death-rate per 1000 is 27½, while the birth-rate is 31½. This, as compared with a corresponding period, shows but a slight increase in the death-rate.

Death-rate in the year 1871 was 26.

36. I think a good start has been made in this matter, but whether the people do thoroughly understand the obligations imposed upon them by the new law, and whether they voluntarily communicate the information, cannot be definitely stated. From inquiries I have made no difficulty appears to have been experienced in the matter, as I find the registers contain the signatures or marks of the persons furnishing the information.

37. What more has to be done in this matter I beg to point out here for your information :—

(1.) Notice indicating the place where the Registrars do their business has to be stuck in some conspicuous place as required by Section 89.

(2.) The register books have to be printed and maintained as required by Section 90.

(3.) Sections 92 and 93 make it binding upon certain surviving members of a family and others to give the information of births and deaths within twenty days next after the date of its occurrence, and Section 94 contains a penalty for neglect of this duty.

38. The registers now adopted do not furnish the date within which the information is registered. It would be useful to open columns distinguishing the dates of occurrences from those of the receipt of information.

39. *Old Records.*—There is a large accumulation of these, and occupy some space in the office which, if vacated, might be used for more useful purposes. Except permanent registers which may be of use for future reference, all papers, &c., of more than two years may be destroyed. I append a list of the papers I found in the office, and they belong to years from 1866 to the present date. I leave it to the Commissioners to decide which have to be retained and which have to be destroyed.

40. The last point I have to dwell upon is the general feeling of the people as to the working of the Act. As far as my experience with the people goes, the only tax which they regard as a hardship is the imposition of the tax on arts, trades, and professions. They apprehend that, if once they are taxed, they will remain permanently subjected to it, although they happen to cease for a time from loss of capital or other unforeseen event. A licensed smith or vakeel does not practice his profession if he happens to be laid up with sickness or other mishap. In such instances there is no provision to remit the whole or part as in the Income-tax Act.

41. In conclusion, I beg to bring to your favourable notice the conduct of Arumugam Pillai, the Head Clerk; he is well up with his work, and keeps the cash-book and other records in good order.

From the Vice-President of the Municipal Commission, Tuticorin, to the President of the Municipal Commission, Tuticorin, dated Tuticorin, 7th August 1872, No. 906.

I have the honour to submit the annual report of the Tuticorin Municipality for the official year of eleven months ending 31st March 1872.

2. The statements required by G. O., No. 1646, dated 28th October 1871, are herewith appended. It will be found that they differ in some respects from those forwarded to you by the Auditor with his report. For the reason given in paragraph 8 of this report the grand total of

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receipts and expenditure exceeds the amount given by the Auditor in his Statement I. by Rupees 40-13-8. Statement II.-A was not prepared by him. His Statement III. (Abstract of Deposit Account) does not account for the sum of Rupees 1,225 paid to deposit account as shown by Statement II. His Statement V. differs from the prescribed form, and does not supply the required information.

3. By taking the following remarks in connexion with the Auditor's report some necessary explanations and additions will be given, and a needless repetition of the same facts avoided.

4. The balance in hand, as stated by the Auditor in paragraph 3 of his report, amounted, in gross to Rupees 3,727-14-8, of which, Rupees 3,664-15-2 formed part of the Municipal Fund, and Rupees 62-15-6 were deposits to be refunded. As noted by the Auditor, Rupees 3,500-11-10 of the balance was in the Bank, and the remainder, Rupees 227-2-10, was at the close of the year in the Municipal Office. The latter sum was collected towards the end of March and remained in hand as the Bank closed for the Easter vacation.

5. The difference of Rupees 232-11-6 between the balance according to the Bank and according to the Municipal Office was, as explained by the Auditor, merely a matter of account. Rupees 69-12-0 was paid by Government into the Bank as half the cost of the census, and as the fact was not notified till after the close of the year, it was omitted from the cash-book. A cheque for Rupees 100, issued by the Commissioners in 1871, was not cashed till after the close of the official year. Two other cheques, one for Rupees 25 and the other for Rupees 37-15-6, issued on the 27th March, were not cashed because the Bank was closed.

6. Receipts.—*House-tax.*—The Budget Estimate was for a house-tax of 6¼ per cent. estimated to yield Rupees 4,300. This high rate, however, was regarded as burdensome to the people, and was rendered unnecessary by the receipt of over Rupees 2,000 from Government for the Municipal Police lines. It was, therefore, reduced by one-half, viz., to 3¼ per cent. An entirely new house register was prepared, and every house in the town was assessed by one or more Commissioners after a personal inspection. The satisfactory results of this method are shown by the fact (1) that the assessment realized Rupees 2,655-6-3, or Rupees 500 more than half the original estimate at 3¼ per cent; (2) that there were only five appeals out of 2229 buildings assessed; and (3) that the whole amount was collected on the issue of notices, with 152 demands and thirty-four warrants, with the exception of Rupees 7-11-0, for the recovery of which six distraints were made, whereupon the amount due was paid, and there was no sale of attached property. One hundred and ninety-six huts were exempted from taxation at the first inspection of the Commissioners, and subsequently fifty-five more were exempted and the assessment thereon, Rupees 34-11-0, struck out of the demand total. The whole of the house-tax was collected within the year, and no arrears remain.

7. The following particulars are of interest :—

	Rs.
Assessment collected on the warehouses, cotton presses, and dwelling-houses (fourteen in number) of European merchants	1,354
Assessment on three Government buildings	112
Do. on 297 Native godowns, warehouses, &c.	500
Do. on 118 do. upstair houses	193
Do. on 276 do. tiled houses	218
Do. on 1450 do. thatched houses	253

Exempted from taxation, 251 huts.

From this statement it appears that more than half the entire house-tax was paid by Europeans; that Rupees 500 were collected on Native warehouses and godowns; and that from all the Native dwelling-houses in the town, amounting to 1884, exclusive of 251 huts, there was collected only Rupees 664, or an average of less than 6 Annas per house. These facts conclusively prove that there is no foundation for the supposition that the house-tax in Tuticorin is specially oppressive.

8. *House-tax Arrears.*—The Auditor is slightly in error, in paragraph 13, in remarking that "Rupees 40-13-8 had to be remitted on appeal for the year 1870-71." The appeals were heard

and disposed of in the year 1870-71; but of the amount ordered to be refunded, Rupees 40-13-8 remained in hand, and had to be disbursed after the commencement of 1871-72. This error recurs in paragraph 48 and Statement V, Column 5, where the amount remitted is given at Rupees 50-11-2 instead of Rupees 9-13-6. The amount in question is deducted in his Statement I. and omitted in Statement II., where it should have been entered under the head of "Refunds of other than current taxes."

9. *Trade-tax.*—This tax realized Rupees 2,725-12-8, or Rupees 725 more than the estimate. There were eighty-two appeals—forty-seven were rejected after inquiry; in twenty-seven the tax was reduced; in eight the appellants were altogether exempted. The amount refunded on appeal was Rupees 431-0-8. The whole of the tax was collected within the year, with the exception of Rupees 419-2-8, struck off as irrecoverable through the departure or death of the parties, and other similar causes.

Arrears.—Rupees 20 were collected under this head, and Rupees 358 were struck off as irrecoverable, chiefly owing to the inaccuracy of the register for 1870-71, as explained in the report of last year.

10. There were 454 assessments under this tax, as follows:—

						Rs.	A.	P.	
3 in Class	I. at	Rupees	100,	realized	... ...	300	0	0	Actual collections.
6 in ,,	II. at	,,	50	do.	... ...	250	0	0	
29 in ,,	III. at	,,	25	do.	... ...	697	14	8	
52 in ,,	IV. at	,,	12	do.	... ...	538	0	0	
140 in ,,	V. at	,,	6	do.	... ...	673	8	0	
194 in ,,	VI. at	,,	3	do.	... ...	504	8	0	
16 in ,,	VII. at	,,	2	do.	... ...	22	0	0	
14 in ,,	VIII. at	,,	1	do.	... ...	11	14	8	

11. *Tolls* realized Rupees 5,874-15-7, an increase of Rupees 370 as compared with eleven months of the previous year. The tolls are let out on contract, and, as suggested by the Auditor in paragraph 36, the Contractor may be left to issue any form of ticket he prefers.

12. *Tax on Vehicles* realized Rupees 274-12-0, being an increase of Rupees 126-12-0 on the receipts of the previous year. There were registered thirty-two two-wheeled carriages—fourteen in the first half-year, and eighteen in the second, and 164 bullocks—eighty-seven in the first half-year, and seventy-seven in the second. Arrears were collected to the amount of Rupees 48. No arrears now remain to be collected.

13. *Registration of Carts* at Rupees 2 per annum realized Rupees 70-10-8 for the eleven months, being an increase of Rupees 20 on the receipts of the previous year at the same rate. Seventy-four carts were registered—thirty-nine in the first half-year, and thirty-five in the second. Arrears were collected to the amount of Rupees 12. No further arrears remain.

14. In paragraph 7 of the Auditor's report, under the head "Miscellaneous" is an item of Rupees 192-6-7 for "Sale of land." The amount consists of fees paid by parties under Section 144 of the Act for the privilege of setting forward their buildings to improve the line of the street.

15. The receipts from pound fees were Rupees 285-10-0 for ten months, after which the pound was transferred to the care of the Sub-Magistrate.

16. Expenditure.—*New Works—Roads.*—A balance of Rupees 176 was claimed by the Contractor who constructed the South Cotton Road in 1870-71, and, having been certified by the Range Officer to be due, was accordingly disbursed.

17. Under the head of "Sanitary and Miscellaneous" is an item of Rupees 1,022-3-11 for building the sea-wall and filling in the foreshore, and Rupees 54-4-4 for a new well.

18. Under the head of "Repairs" the Auditor has entered as sanitary and miscellaneous in Statement II. Rupees 713-2-4, which was expended on roads and streets, and is entered accordingly in Statement II.-A, Part II.

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19. Out of the estimate of Rupees 500 sanctioned for draining the swamp, Rupees 38-9-0 only were expended in cutting through the sand-drift at the mouth of the swamp drainage channel. The swamp itself was dry during the greater part of the year.

20. Only Rupees 99 were expended on education. The Commissioners adopted the system of payment by results, and only one school submitted to examination. Its success will, it is hoped, induce other schoolmasters to come forward during the next year.

21. The building already used as a dispensary was again liberally granted free of rent by the widow of the late owner, J. Pereira Morias, and a saving was thus effected of Rupees 400.

22. With respect to the Auditor's remarks in paragraphs 26 and 43 it would perhaps have been better if he had particularized the instances he referred to, as every entry in the cash-book and the ledger was compared with its voucher by at least one of the Commissioners, and it would be useful if insufficient vouchers were pointed out by the more critical eye of an Auditor.

23. Many of the Auditor's suggestions appear admirable, and will be introduced during the ensuing year.

24. The Commissioners are aware that much is still to be done towards effecting a perfect system of account. During the past year much attention was required to ensure the prompt collection of all taxes within the current year, and this has been done with such success that, at the close of the year, there remained no single item of arrear of any description. It is hoped that the further systematizing of the accounts may now be effected without difficulty.

25. The information called for in G. O., No. 627, dated 4th May 1872, is submitted in the form required, and, for the sake of accuracy, with some slight additions, which can be struck out if superfluous.

26. In compliance with the further instructions of the Government Order above quoted, the Commissioners beg leave to express their unanimous opinion that tolls are the most generally approved of all the imposts of the Municipal Act, and that they have no appreciable effect in diminishing the traffic of the country. This opinion is supported by the fact that the receipts from tolls are on the increase (comparing the eleven months of 1871-72 with the eleven of 1870-71) although Tuticorin is a seaport town *with no through traffic whatever*. No instances of oppression or irregularity by the toll-contractors have been brought to light.

27. To give, as desired by Government, "a complete picture of the working of the institution," it is necessary to do little more than contrast the present state of the town with its condition at the introduction of the Municipal Act in September 1866. The President then wrote, "The soil is a deep sand, and with the exception of the sea-face none of the streets are gravelled. * * * * Gravelling the streets will be a great boon to all classes as traffic is greatly impeded by the sand. It will, however, be expensive." At that time Tuticorin proper was nearly an island, being separated from a mainland of sand by a dismal salt swamp which was at times completely under water. At the close of 1866-67 the President wrote, "The Commissioners have not had much money to spend; but have managed to gravel two streets" (the gravel is brought from a distance of eight miles), to throw up the earth-work of a new road through the swamp at the back of the town, and to keep several minor roads in repair." Five more years have given the town four broad raised and gravelled roads cutting the swamp from east to west, and two more, measuring together over 1¼ mile, traversing it from north to south. Seven other streets have been gravelled over a good coral foundation. The salt swamp has much diminished in extent and is gradually drying up. For the greater part of the year it now extends little beyond a channel which runs from north to south behind the town and is bridged over in two places. Portions of it adjoining the new roads are gradually being filled up with the daily collections of rubbish, and are now much valued and sought after as sites for bazaars and bandy-pettahs.

28. The sea-face has been extended and improved by the erection of a wall of granite and coral. The thatched huts of the poorer classes have in some cases been re-arranged with broad passages between them. Two new streets of substantial houses are now in course of construction

by the weavers, and two more are about to be commenced. A dispensary has been established and is much frequented. An Apothecary, whose salary is defrayed by the Municipality, has recently been placed in charge. Progress has been made in lighting the streets, and twenty-five lamps are constantly in use. Six carts are employed in removing rubbish and filth from streets and backyards. The night-soil is taken beyond the limits of the town and buried.

29. The receipts during the same period of six years have risen from Rupees 14,664 in 1867-68, including a Government contribution of Rupees 3,024, to Rupees 15,770 in 1871-72.

30. The general feeling of the people is decidedly in favour of the Municipality, but they would, of course, prefer to have the benefits of the Act without paying for them. Perhaps the most suggestive sign of popular appreciation is the constant request of various classes for the introduction of additional improvements.

From the Auditor of the Municipal Accounts, Tuticorin, to the President of the Municipal Commission, Tuticorin, dated Tuticorin, 30th July 1872, No. 110.

In reference to your letter of the 24th May 1872, No. 109, I have the honour to inform you that I have audited the accounts of the Tuticorin Municipality for the year 1871-72.

2. The cash balance is as follows :—

	RS.	A.	P.
Balance of last year brought forward	428	6	11
Taxes, &c., collected during the year	15,300	15	1
Total ...	15,729	6	0
Amount expended during the year	12,064	6	10
Balance remaining on the 31st March 1872	3,664	15	2
Deposit, &c., repayable	62	15	6
Total remaining ...	3,727	14	8

3. Of this balance Rupees 3,500-11-10 remain in the Bank at Tuticorin, and Rupees 227-2-10 in the Municipal Office. The latter sum was not paid into the Bank owing to its having been received at the end of the last month of the year.

	RS.	A.	P.
Amount paid by Government, being a moiety of expenditure for taking census	69	12	0
Auditor's fee for 1870-71	100	0	0
Deposit of lighting contractor	25	0	0
Surplus fund of sale proceeds of a certain house to be paid to the owner	37	15	6
Total ...	232	11	6

4. A difference of Rupees 232-11-6 was found in the balance between the accounts of the Bank and of the Municipality; but, as it was found that the items noted in the margin made up that sum, I have ordered the accounts of the Municipality to be corrected in correspondence to that of the Bank.

5. The first item which was shown in the Bank account under the head of "Receipt" was not done so in the Municipal account, while the other three, which have been shown under the head of "Expenditure" in the latter, were not done so in the former owing to the intimation of the transaction of the first item having reached the Municipal Office after the close of the year, and to the cheques given for the other items by the Municipality having not been cashed in the Bank within the year.

6. A cheque for the last year's Auditor's fees seems to have been given in August last; but it is not known why it was not cashed in the Bank till the end of the year.

7. I subjoin a statement showing the receipts for the year in comparison with the Budget Estimate, from which it would appear that, though the receipt under the head of "Taxes" be little

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less than the estimate, yet the total receipt, including the sale of Police huts, is greater than the estimate by Rupees 1,500-15-1 :—

Items.	Budget Estimate for 1871-72.	Actual receipts for 1871-72.	Increase.	Decrease.
	RS.	RS. A. P.	RS. A. P.	RS. A. P.
1. Current Taxes—				
House-tax	4,300	2,655 6 3	... ...	1,644 9 9
Tax on trades, &c.	2,000	2,725 12 8	725 12 8	... ...
Tolls	5,875	5,874 15 7	... ...	0 0 5
Tax on vehicles, &c.	215	274 12 0	59 12 0	... ...
Registration of carts	100	70 10 8	... ...	29 5 4
License fees	110	107 8 0	... ...	2 8 0
Total ...	12,600	11,709 1 2	785 8 8	1,676 7 6
2. Arrears—				
House-tax	200	281 11 5	81 11 5	... ...
Other taxes	.....	80 0 0	80 0 0	... ...
3. Miscellaneous	1,000			... ...
Magisterial fines ... (RS. A. P. 365 12 0)				
Pound fees ... ... (285 10 0)				
Sale of medicines, &c.. (227 2 0)				
Sale of land, &c. ... (192 6 7)				
Government contribution for census ... (69 12 0)				
.....	.....	1,140 10 7	140 10 7	... ...
Total ...	13,800	13,211 7 2	1,087 14 8	1,676 7 6
Sale proceeds of Police huts received from Government	.....	2,089 7 11	2,089 7 11	... ...
Grand Total ...	13,800	15,300 15 1	3,177 6 7	1,676 7 6
Net increase ...	.....	... ...	1,500 15 1	... .

8. *House-tax.*—Under this head the Commissioners seem to have thought of collecting, first, at the rate of 6¼ Rupees per cent. on the valuation of the houses; but, on reconsideration, they proposed and collected at 3¼ per cent. (*vide* their Proceedings, dated 6th October 1871), and hence the difference between the estimate and the collection.

9. Of Rupees 2,665-3-9 that were collected, Rupees 9-13-6 having been paid back on appeal, the remainder (Rupees 2,655-6-3) was brought to account.

10. *Trade-tax.*—In this, Rupees 3,156-13-4 were realized for the whole year; but, as the year has been ordered by Government to be closed by the end of March to correspond with the official year instead of April, as it was hitherto done, a large sum, as per margin, had to be refunded in addition to that paid on appeal, and so the sum has been reduced to Rs. 2,725-12-8, which is, however, more than the estimate.

	RS.	A.	P.
Refunded for one month	167	0	8
Do. on appeal for this year	186	0	0
Do. for 1870-71	78	0	0
Total ...	431	0	8

11. The increase in this and in the tax on vehicles, &c., is due to the vigilance taken by the Commissioners in bringing under tax some men who had escaped the tax.

12. The decrease under other items being very slight calls for no special remarks.

13. Out of the arrears of house-tax Rupees 322-9-1 were collected, but Rupees 40-13-8 had to be remitted on appeal for the year 1870-71; the remaining sum (Rupees 281-11-5) has been taken to account.

14. A comparative statement of expenditure is also given below :—

Items.	Budget Estimate for 1871-72.	Actual Expenditure for 1871-72.	Excess.	Savings.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Public Works—				
Road ..... {New Works..	... ...	176 0 0	176 0 0	... ...
{Repairs ...	1,600 0 0	2,190 12 8	590 12 8	... ...
Buildings. {New Works...	1,500 0 0	1,076 8 3	... ...	423 7 9
{Repairs ...	... ...	... ...	... ...	... ...
Draining swamp	500 0 0	38 9 0	... ...	461 7 0
Establishment...	750 0 0	396 9 1	... ...	353 6 11
Total ...	4,350 0 0	3,878 7 0	766 12 8	1,238 5 8
2. Education	500 0 0	99 0 0	... ...	401 0 0
3. Sanitary and Medical Services—				
Dispensary	1,625 0 0	433 15 8	... ...	1,191 0 4
Conservancy	4,323 0 0	3,475 11 2	... ...	847 4 10
Vaccination	165 0 0	128 2 7	... ...	36 13 5
Registration of births and deaths	220 0 0	189 0 5	... ...	30 15 7
Total ...	6,333 0 0	4,226 13 10	... ...	2,106 2 2
4. Establishment and Miscellaneous—				
Office, &c.	1,692 0 0	1,562 10 7	... ...	129 5 5
Lighting	500 0 0	338 13 10	... ...	161 2 2
Census	225 0 0	138 0 0	... ...	87 0 0
Avenues	200 0 0	146 3 6	... ...	53 12 6
Total ...	2,617 0 0	2,185 11 11	... .	431 4 1*
Total of the four items ...	13,800 0 0	10,390 0 9	766 12 8	4,176 11 11
Deposits of last year repaid in this year	... ...	1,225 0 0	1,225 0 0	... ...
Contribution repaid in this year for the sum overdrawn from Government in last year	... ...	449 6 1	449 6 1	... ...
Grand Total ...	13,800 0 0	12,064 6 10	2,441 2 9	4,176 11 11†

15. In this, the sum of Rupees 176, expended under the head of "Road, New Works," seemed to have been paid to a Contractor who finished in this year a small portion of the South Cotton Road work which was under execution in the previous years. Provision for this has not been made in the budget, as the Commissioners thought, when they sent in the Budget Statement for this year, that they would not have to incur any expenditure under this item, but that all would be finished within the last year.

16. Out of Rupees 1,076-8-3 under the head of "Buildings, New Works," Rupees 54-4-4 for constructing a well, and Rupees 1,022-3-11 for building sea-wall or foreshore, are spent.

17. The increase in the road repairs was caused by the roads having been in bad state, and they have been put in thorough repair during the year.

* Savings, Rupees 3,409-15-3.

† Net savings, Rupees 1,735-9-2.

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18. There would have been a net saving of Rupees 3,409-15-3 had not the debts of last year, under the head of "Deposit and Government Contribution," to the amount of Rupees 1,674-6-1, been paid in this year, which reduced the saving to Rupees 1,735-9-2.

19. From these it will be clear that, though the Municipality had to pay certain debts of last year, yet the expenditure, on the whole, was within the budget grant, which is very creditable to the Commissioners.

20. As other causes both for increase and decrease in the receipts and expenditure may be given fully and in detail by the Vice-President in his report, I refrain from giving any further reasons about them.

21. I shall now proceed to report on the state of the accounts and how far the suggestions made in the last year by the Auditor have been taken, and what accounts have been newly introduced.

22. There are now the following accounts and books :—

1. Cash Book or Account Current.
2. Receipt Ledger.
3. Disbursement Ledger.
4. House-Tax Register.
5. Trade-Tax Register.
6. A Register for House-Tax Collections.
7. Do. Trade, &c. do.
8. Do. Tax on Vehicles, &c.
9. A Book for filing Bills.
10. Do. Receipts.
11. Counterfoil Books for all Licenses.
12. Do. for all Notices given for House and Trade Taxes.

23. Of these, the numbers from 1 to 4 and 9 to 12 have been newly introduced, and they are kept up according to the instructions given by the Auditor.

24. The cash balance was found to agree with the Bank account, with the exception of a few items already noticed.

25. The accounts that were found unnecessary by the Auditor have been discontinued.

26. Vouchers have been produced for several items of receipt and expenditure, but they were still wanting for some. I pointed out this defect to the Head Clerk, and told him that he should be careful in future.

27. The remittance of the toll by the contractors is now borne by vouchers, and the collections of other taxes, &c., are supported by counterfoil licenses, notices, and receipts.

28. The house-tax register is now kept up in the order in which the houses are in several streets, and their numbers with the names of the streets are given in the register.

29. The taxes on Government buildings have been collected within the year.

30. No remission of house-tax is now made except by the order of the Vice-President and a Commissioner.

31. The house-tax register is now signed by the Vice-President and a Commissioner with the necessary certificate required by Section 42 of the Municipal Act.

32. The register of the trade-tax is prepared as suggested by the Auditor, and the first and second instalments are shown in one and the same book, and the required additional columns are opened.

33. In this and the house-tax registers the revision of assessment on appeal is separately shown, and the Vice-President seemed to have insisted that, unless the tax were paid previous to the appeal, no case would be heard by him.

34. The advances made for several items of expenditure during the year have been found adjusted at the close of the year with the exception of a few cases.

35. An acquittance-roll for the pay of the establishment is kept up and it is signed by payees; it is also classified as suggested by the Auditor.

36. The printed and sealed ticket that was recommended by the Auditor to be given by the toll-contractor for carriages, &c., has not yet been introduced; but it is of less importance, as it is to be done by the contractor to suit his convenience.

37. The list required from traders, under Section 58 of the Act, has not yet been obtained, but will, I think, be gradually taken.

38. The system of the owners of carriages, &c., giving written statements, is also still to be introduced.

39. No regular register for the carriages, &c., and for places of business for which licenses are given, is kept, as recommended by the Auditor. The present register simply shows the persons that paid the tax, but never gives any account of the persons who were, or are, liable to such taxes within the Municipality, and of what places there are, for which licenses should be taken. If this register be properly prepared it will enable the Commissioners to find out and bring under tax the men who may otherwise escape taxation.

40. The public works are not given on contract. They are executed under the supervision of t ommissioners through the Maistry of the Municipality; but neither estimate nor certificate is fu ed for any work. Whatever sum was required for a work is taken and expended, and the sum thus spent is taken to be the amount of expenditure of that work.

41. The Vice-President, Mr. Arundel, and, in his absence, Captain Phipps, a Commissioner, take great care in looking after the works and in seeing that the money is not wasted nor embezzled by the agencies employed for several works; but still, if the system of preparing estimates showing the measurement, &c., of the work before it is commenced and of furnishing completion certificates checking the work after it has been finished, be observed in all important cases, except ordinary and trifling repairs, it would be a great check over the expenditure.

42. If it be found impracticable to get these works done by the Officers of the Department of Public Works they may be done by the Commissioners, or by the people on the Municipal establishment, except those works for which professional skill is required.

43. As regards the mistakes and omissions I found in the registers, &c., I do not like to dwell much, as it would swell the report and as I have already given instructions to the Head Clerk about them; but I will notice here a very few which may be useful to the Commissioners.

44. 1st. *Cash Book.*—In this no column is separately given either for deposits repayable or advances recoverable. They are included and mixed up in the daily transactions of regular Municipal Fund, both under the head of receipts and disbursements, by which much difficulty is experienced when the accounts are audited and the two items have to be separated.

2. To avoid this state of things either separate books for them should be kept or separate columns be opened in the cash-book as well as in the receipt and disbursement ledgers, and they should be adjusted as soon as each case has been settled.

45. 2nd. *Bank Cheques.*—In issuing these care ought to be taken that cheques given in a month are cashed within that month, for doing which it should be arranged that after a certain date (say the 25th or 26th) in each month no cheques would be given.

2. Under the present practice of giving cheques till the end of the month the cash balance of the Municipality never agrees with that of the Bank, as the cheques of one month are cashed in the following month, by which the sum entered in the municipal account as having been spent as soon as the cheques were given remains unspent in the book till they are cashed.

3. If this be found inconvenient, the Head Clerk of the Municipal Office should be made to go to the Bank on the last day of the month and compare the cash account; and whatever sum was found not paid by the Bank should be shown as balance in the municipal account, and then debited on the first day of the following month.

46. 3rd. *Registers for Tax on Vehicles, &c.*—Places of business for which licenses ought to be taken, and the registration of carts:—

1. The present accounts kept for these never give sufficient information. It is very difficult now to find out what have been taxed and what have not, and whether taxes due have been regularly collected.

2. A regular register, similar to the one that is prepared for trade-tax, should be prepared showing the names of persons liable to taxes and the streets in which they live. Two separate columns for the amounts to be paid on the first and second instalments should also be opened in which collection and balance of each instalment should be noted down distinctly.

47. 4th. *Collection of Taxes.*—This is very irregularly made. Some taxes that ought to be paid at the beginning of the half-year have never been paid till the end of it, and some till the end of the year; and no statement showing the demand, collection, and balance is kept for any tax.

2. I beg to propose that a regular demand, collection, and balance statement comprising all the items should be prepared every month by the Head Clerk and laid before the Commissioners for their information and guidance, and for taking measures to have the balance speedily collected.

3. Regular bill collectors also should be employed for collecting the taxes punctually. It should also be arranged that, whenever money is sent to the Municipal Office, a remittance bill should accompany it.

48. 5th. *Appeals.*—Some measures ought to be taken that appeals of one year are disposed of within that year, so that the remission of any tax of one year may not be made from the collection of the following year.

2. If any revision is made in any tax it should be noted down, or a remark to that effect be made in the remark column of the register of that tax against the person whose tax was revised, and be initialled by the Vice-President or a Commissioner who might have ordered such revision.

49. 6th. *Vouchers.*—In several instances these have been found not properly arranged. Two separate file books (one for all the items of receipts and the other for those of disbursements) are required in which the papers ought to be filed in the same order as the items are entered in the account-current, and the same consecutive number given in the book be given to these. If there be more papers than one for any one item received at one time, all of them, whether bills, receipts, sale lists, &c., should be put together and be filed as they are received, giving one number to them all. If any reference is to be made we should be enabled to find any voucher easily by the number given on the margin of the account-current book.

50. 7th. *Birth and Death Registers.*—In these the signatures of the informants have not been taken in several cases. This should be attended to, and when a person entered in the birth register dies it ought to be noted in the remark column of that register for reference in addition to what is entered in the death register.

51. 8th. *Miscellaneous.*—Whenever any sum or figure is to be altered in the accounts, &c., it should be ordered to draw a line on it, and to make necessary corrections over it by fresh figures with red-ink instead of making erasures.

2. When arrears of taxes are collected, it should be clearly shown in the books for what years they have been collected, and they should be separated or shown separately from the current taxes.

52. In conclusion, I beg to say that all the accounts have been kept in better state than they were in last year, and much improvement has been shown in them.

53. The Vice-President takes much interest in them, and I hope they will be gradually brought to a still more satisfactory state.

54. The present Head Clerk has showed himself to understand the business of the office well; and the accounts that have been prepared since he joined the office are kept in business-like manner, and he was ready with information wanted, and I believe he will give satisfaction to his superiors if he continues for some time in his office.

Statements I., II., II.-B, III., IV., and V., in all six.
Do. I.-A and II.-A, none.

55. The usual statements, as per margin, are herewith forwarded.

No. 131. ORDER THEREON, 10th October 1872, No. 1389.

With the above letter, the President of the Tinnevelly Municipalities submits the annual report on the working of the Tinnevelly, Palamcottah, and Tuticorin Municipalities.

RECEIPTS.

		Rs.
Current Taxes—		
House-tax		4,254
Tax on arts		2,354
Tax on vehicles		624
Registration of carts		339
Tolls		7,850
Fees		135
Fines		41
		15,597
Arrear taxes		659
		16,256
Government contribution		45
Dispensary		655
Miscellaneous		397
Advances recovered		1,972
Balance brought forward		224
Total		19,549

EXPENDITURE.

		Rs.
Public Works—		
New Works		5,242
Repairs		3,064
Other items		1,008
		9,314
Education		432
Dispensary		934
Vaccination		110
Registration of births and deaths		150
Conservancy		3,142
Lighting		1,899
Miscellaneous		712
Supervision and management		1,805
Refunds		50
		18,548
Balance		1,001
Total		19,549

2. *Tinnevelly.*—A detailed abstract is given in the margin of the receipts and expenditure of the Tinnevelly Municipality as shown in the statements accompanying the Vice-President's report. These differ slightly from the returns prepared by the Auditor, but the variations are not of importance and do not affect the balance. The accounts appear on the whole to have been very satisfactorily kept; but the attention of the Commissioners is called to the Auditor's remarks on the falling off, during the last half-year, in the receipts under "Tax on vehicles, &c.," and "Registration of carts," and to his observation on the existence of a practice of drawing money in advance without any recorded proceedings or order of the Vice-President.

3. The current demand for the rates on houses and taxes on arts, &c., amounted to Rupees 8,079, and Rupees 482 remained uncollected at the end of the year. The arrear demand of Rupees 581 was collected with the exception of Rupees 27 which were written off as irrecoverable.

4. The expenditure on Public Works amounted to Rupees 9,314, of which Rupees 6,850 were spent on Communications, and Rupees 1,060 on draining the Courtallum Road. Conservancy cost Rupees 3,142, and an improvement has been made in the lighting of the town by the addition of sixty new lamps.

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5. The dispensary has an income of Rupees 350 from the funded capital under the control of the Palamcottah Municipality, and a contribution of Rupees 300 from the Local Fund Board; hence the portion of the cost of up-keep borne by the municipal funds only amounted to Rupees 284. With reference to the remarks contained in paragraphs 20, 37, and 38 of the Vice-President's report, the Inspector-General of Hospitals is requested to make arrangements for the provision of another Hospital Assistant for the dispensary in lieu of the officer at present attached to that institution, who has evidently failed to obtain the confidence of the Commissioners, or of the community at large.

RECEIPTS.

		Rs.
Current Taxes—		
Rate on houses		3,053
Tax on arts		1,216
Tax on vehicles		1,229
Registration of carts		411
Tolls		6,436
Fees		104
Fines		440
		12,889
Arrear taxes		285
Dispensary		5,201
Miscellaneous		2,928
Balance brought forward		448
Total		21,751

EXPENDITURE.

		Rs.
Public Works—		
New Works		1,043
Repairs		3,887
Other items		521
		5,451
Education		392
Dispensary		4,843
Vaccination		110
Registration of births and deaths		102
Conservancy		2,017
Lighting		908
Miscellaneous		1,644
Supervision and management		1,335
Refunds		3
		16,805
Balance—		
Municipal Fund	4,588	
Endowment ,,	358	
		4,946
Total		21,751

6. *Palamcottah.*—The receipts of the Palamcottah Municipality, for the year 1871-72, amounted to Rupees 21,751, inclusive of a sum of Rupees 4,988, the cash balance of the Lungerkhana or dispensary which was transferred to the Municipality in the course of the year. The funded capital, amounting to Rupees 81,500, also came under the control of the Municipality, and was increased by the deposit of Rupees 3,000 in the Bank, which appears as a charge against the Dispensary funds in Statements II. and I.-A. The expenditure during the year amounted to Rupees 16,805, leaving a balance of Rupees 4,946, of which Rupees 358 belong to the Dispensary Fund. The Auditor's very careful report shows that the municipal accounts are very satisfactorily kept, but it is not quite clear why the receipts under tolls should be shown as Rupees 6,436 in Statement I., and as Rupees 6,385 in Statement IV. The President will explain the circumstances under which the expense of conveying a lunatic to Madras was charged to municipal funds.

7. The expenditure on Public Works amounted to Rupees 5,451, and that on Conservancy to Rupees 2,016. Lighting cost Rupees 908, and a considerable addition has been made to the number of lights by the Commissioners affixing lamps to gate-posts and verandahs on the owners undertaking to supply the requisite oil.

8. The expenditure on education was confined to result grants, consequently no entry under that head should have appeared in Statement I.-A. The Auditor's suggestion might be followed with reference to the destruction of old records.

9. *Tuticorin.*—According to the statements submitted by the Vice-President, the receipts of the Tuticorin Municipality, for the year 1871-72, amounted to Rupees 15,770, and the expenditure to Rupees 12,106, leaving a balance of Rupees 3,664 at the end of the year. These figures differ slightly from those shown in the Auditor's statements, but the balance is the same in both. The only important discrepancy appears to be the result of a clerical error by which the refund of Rupees 449 ordered in G. O., dated 8th February 1872, No. 170, is entered in the Vice-President's statements as a repayment to the deposit account. The Municipality nominally began the year with an opening balance of Rupees 428, but in reality with a deficit of Rupees 797, a sum of Rupees 1,225 having been borrowed from deposits. As this amount is shown as a charge in Statement II., it ought to have appeared as a receipt in Statement III.

RECEIPTS.

		RS.
Current Taxes—		
Rates on houses		2,655
Tax on arts		2,725
Tax on vehicles		274
Registration of carts		71
Tolls		5,875
Fees		108
Fines		366
		12,074
Arrear taxes		403
Government contribution		70
Miscellaneous		705
Advances recovered		2,090
Balance brought forward		428
Total		15,770

EXPENDITURE.

		RS.
Public Works—		
New Works		1,253
Repairs		2,201
Other items		425
		3,879
Education		99
Dispensary		434
Vaccination		126
Registration of births and deaths		189
Conservancy		3,476
Lighting		339
Miscellaneous		447
Supervision and management		1,400
Refunds		1,715
		12,106
Balance		3,664
Total		15,770

10. A very great improvement has taken place in the municipal accounts since last year, and the Government are glad to learn that several new suggestions made by the Auditor are about to be adopted. They do not, however, approve of the recommendations in paragraph 45 of his report with reference to Bank cheques. The precise correspondence of the balance in the Municipal books with that shown in the Bank books at a particular date is a matter of no importance, and every charge must be debited to the Municipality on the date of the issue of a cheque for the amount irrespective of the time at which the cheque may be cashed at the Bank.

11. The general working of the Act appears to have been fairly satisfactory throughout the year. The expenditure on education was, however, very small, and the Government hope the Commissioners will take early steps for promoting further operations in that direction.

12. With reference to G. O., dated 4th May 1872, No. 627, the general impression seems to be that the people of all three Municipalities appreciate the benefits conferred by the Act, but do not like the form of the special taxation. A strong opinion is expressed in favour of tolls, and the profession-tax is said to be particularly disliked, especially in Palamcottah, where, however, the opposition was allayed by permitting the various trades to apportion their own taxation within the budget limit. The plan is one which might perhaps be advantageously

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adopted in other Municipalities, and the Government would be glad to be furnished with farther details.

(True Extract.)

Acting Under Secy. to Govt.

To the President of the Municipal Commissions, Tinnevelly.
" Board of Revenue.
" Revenue Department.
" Public Works Department.
" Inspector-General of Police.
" " " Indian Medical Department.
" Accountant-General.
" President of the Local Fund Boards, Tinnevelly.

Exd. J. Wright.

Welfare Copies.
Local Boards & Municipalities Office.

Rev: Dept

Govt. of {1872} Madras.

FINANCIAL.

No. 3458

To

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

Dated October, 10th.

Recd. 26 *Encl.*

G. O., 10th October 1872, No. 1389.

OCTOBER.
Nos. 130-131.

Reviewing the annual report on the working of the Tinnevelly, Palamcottah, and Tuticorin Municipalities for 1871-72.

No. 164.

28 Oct 72