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158

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

No. 19. Read the following letter from R. K. PUCKLE, Esq., President of the Municipal Commissions in Tinnevelly, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Tinnevelly, 15th July 1873, No. 202:—

I have the honour to forward the annual and the audit Reports on the three Municipalities of this district for the year 1872-73.

2. TINNEVELLY.—The accounts were audited by K. Annasawmy Aiyar, a Pleader of the District Court. The receipts and the expenditure were as follow:—

RECEIPTS.				EXPENDITURE.			
	RS.	A.	P.		RS.	A.	P.
Balance brought forward ...	1,001	1	3	Grant I.—			
Rates on houses and buildings...	2,440	7	9	New Works ...	3,109	11	6
Tax on arts, trades, and profes-				Repairs ...	1,100	8	0
sions ...	2,921	5	4	Establishment ...	668	6	1
Tolls ...	9,100	0	0	Grant II.—			
Tax on vehicles and animals ...	867	4	0	Education ...	789	5	0
Registration of carts ...	474	0	0	Grant III.—			
Fees for miscellaneous licenses...	165	0	0	Hospitals and Dispensaries ...	2,130	5	11
Magisterial fines ...	552	5	8	Other sanitary services...	5,438	1	4
Educational Fees ...	89	0	0	Grant IV.—			
Hospital endowment...	1,200	0	0	Lighting ...	1,606	1	1
Contribution from Local Funds				Other miscellaneous purposes.	814	9	5
for hospital ...	530	0	0	Grant V.—			
Other receipts ...	288	11	6	Establishment and Contingen-			
				cies ...	1,406	6	3
Total ...	19,629	3	6	Other purposes ...	458	3	3
				Total ...	17,521	9	10

3. The balance to the credit of the Municipality at the end of the year amounted to Rupees 2,107-9-8 which tallied with the amount in the Treasury.

4. The House-tax, at $3\frac{1}{2}$ per cent., yielded Rupees 2,440-7-9, including Rupees 108-11-3 arrears. This slight increase on the estimate arose from the extension of the municipal limits.

5. The License-tax yielded Rupees 2,921-5-4, including Rupees 244-5-4 arrears. This is an increase of Rupees 300 on the previous year's receipts, but considerably less than the estimate which was too high.

6. The Tolls produced Rupees 9,100, the exact amount of the estimate. The increase of Rupees 750 on the receipts of the previous year is partly attributable to the completion of the bridge over the Tambrapurni.

7. Magisterial Fines realized Rupees 552-5-8, or Rupees 200 over the estimate. Of this sum, Rupees 126 were levied as penalty from trade-tax defaulters.

8. Satisfactory progress has been made in the material improvement of the town. Two important lines of communication are approaching completion; a number of lanes in densely-populated parts of the town have been opened out; the three main irrigation channels that flow through the town and two large square tanks were thoroughly cleansed; the lighting of the town is much appreciated, and the number of lamps has been nearly doubled.

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

9. PALAMCOTTAH.—The accounts were audited by M. Kristnair, the Sub-Division Sheristadar.

10. The receipts and expenditure were as follow :—

RECEIPTS.			EXPENDITURE.		
RS.	A.	P.	RS.	A.	P.
Balance brought forward	4,945	6 10	Grant I.—		
Rates on houses and buildings	3,270	7 8	New Works	5,427	6 5
Tax on arts, trades, and professions	983	14 8	Repairs	3,791	5 1
Tolls	8,314	6 0	Establishment, &c.	554	14 7
Tax on vehicles and animals	1,376	0 0	Grant II.—		
Registration of carts	465	0 0	Education	1,083	11 3
Fees for miscellaneous licenses	120	4 0	Grant III.—		
Magisterial fines	372	5 1	Hospital and Dispensaries	5,712	11 8
Hospitals—			Other sanitary services	2,789	1 3
Interest on funded capital	3,761	4 0	Grant IV.—		
Appropriation from funded capital	8,000	0 0	Lighting	1,015	4 7
Various	245	4 9	Other miscellaneous purposes	1,841	9 11
Contribution from Local Funds			Grant V.—		
for hospital	460	0 0	Establishment and Contingencies	2,408	3 9
Other receipts	861	12 8	Refund of other than current tax	4	0 0
			Total	24,628	4 0

11. The balance to the credit of the Municipality at the end of the year amounted to Rupees 3,547-13-2, which tallied with the amount in the Treasury.

12. Of the current Trade-tax, only Rupees 801 were collected out of a demand of Rupees 2,249. A sum of Rupees 519 was remitted, and a balance remained in arrear of Rupees 929, of which more than one-third has since been collected. The Commissioners were intentionally lax in the collection of this tax on account of the general prejudice against it. It has been struck out of the Budget for 1873-74, and the arrears can now be disposed of without difficulty.

13. Tolls realized for the year under report Rupees 8,054-6-0, being Rupees 1,000 nearly above the estimate, and Rupees 1,600 above the receipts of the previous year. This increase is chiefly due to the re-opening of the bridge over the Tambrapurni.

14. *Expenditure*—New communications cost only Rupees 850, as the town is already well supplied with roads. A masonry channel was built at a cost of Rupees 3,203 to supply the square tank of Ramasawmi Covil from a large irrigation channel. Owing to an error of level, the water in the tank, though never less than about six feet in depth, ebbs and flows according to the level of the water in the channel. A portion of Mulikulam Tank has been shut off by a masonry wall. The reservoir thus formed has been deepened, and by the addition of two substantial bathing-ghauts a great improvement has been effected, which is specially serviceable during the dry months. Progress continues to be made in lighting the town, and the arrangements for conservancy are successful.

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

15. TUTICORIN.—The accounts were audited by M. Raghaviengar, the Deputy Collector in charge of salt.

16. The receipts and the expenditure were as follow :—

RECEIPTS.			EXPENDITURE.		
RS.	A.	P.	RS.	A.	P.
Balance brought forward	3,664	15 2	Grant I.—		
Rates on houses and buildings	2,753	1 3	New Works	2,411	5 7
Tax on arts, trades, and professions	2,810	0 0	Repairs	3,631	8 5
Tolls	7,652	8 3	Establishment	729	4 4
Tax on vehicles and animals	319	0 0	Grant II.—		
Registration of carts	78	0 0	Education	13	0 0
Fees for miscellaneous licenses	151	0 0	Grant III.—		
Magisterial fines	257	2 0	Hospitals	1,362	6 2
Hospitals	700	0 0	Other sanitary services	3,771	1 8
Other receipts	535	14 0	Grant IV.—		
Advances recovered	388	9 4	Lighting	863	15 7
			Other miscellaneous purposes	233	6 11
			Grant V.—		
			Establishment and Contingencies	705	9 0
			Other purposes	853	12 0
			Refund of other than current taxes	50	0 0
			Total	14,625	5 8

17. The balance to the credit of the Municipality at the close of the year was Rupees 4,734-12-4, and tallied with the amount in the Bank and in hand.

18. The House-tax yielded Rupees 2,753-1-3, being slightly in excess of the estimate owing to the extension of the municipal limits.

19. The estimate of Rupees 3,600 for Trade-tax was too high. The actual receipts, Rupees 2,810, were slightly in excess of those of the previous year.

20. Tolls realized Rupees 7,652-8-3, or Rupees 1,200 more than the estimate chiefly through sharp competition at the auction sale of the contract. About Rupees 400, however, of the excess arose from the levy of enhanced rates for the first two months in anticipation of the sanction of Government, which was withheld in G.O., dated 30th May 1872, No. 729.

21. *Expenditure*.—The total expenditure on New Works was Rupees 2,411-5-7. The extension of the sea wall cost Rupees 558, and the work will probably be completed in another year. The chief work at present in progress is the construction of a fresh-water reservoir to the west of the town, to be supplied by a channel nearly four miles long, which runs from the last of the chain of tanks under the Strivycuntam Anicut. The channel and the reservoir are nearly completed, and the Commissioners have now to build a masonry aqueduct from the reservoir into the town with dipping wells for the public at convenient spots. The plans were framed in concert with officers of the Public Works Department after much consultation and discussion.

22. The repairs of roads and streets cost Rupees 3,327-14-6. This will always be a heavy item of expenditure in Tuticorin until the railway lessens the cost of

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

material. One important road recently included in municipal limits had to be almost entirely re-made.

23. The expenditure on Education, Rupees 13, is insignificant, and more should be done for the encouragement of the existing elementary schools.

24. The Commissioners appear to have placed too much reliance on the Head Clerk of the Office, and the inquiries of the Auditor showed that there had been a misappropriation of the municipal funds. On his report the Head Clerk was suspended, and he has since been convicted of criminal breach of trust and sentenced to one year's imprisonment and a fine of Rupees 500.

25. On the whole, the three Municipalities are making satisfactory progress in material improvements, and each year shows a decided change for the better. The people are growing prompt to bring to notice existing defects and to request assistance for their removal.

26. The reports of the Vice-Presidents and Auditors are enclosed together with the required statements.

From A. T. ARUNDEL, Esq., Vice-President of the Municipal Commission, Tinnevely, to R. K. PUCKLE, Esq., President of the Municipal Commissions in Tinnevely, dated Tinnevely, 21st June 1873, No. 21.

I have the honour to forward the annual report of the Tinnevely Municipality for 1872-73.

2. The required statements have been prepared by the Auditor, and are appended to his report.

3. The grand total of receipts amounted to Rupees 19,629-3-6, and of expenditure to Rupees 17,521-9-10. There thus remained at the end of the year a balance in hand of Rupees 2,107-9-8.

4. Receipts.—The current House-tax, at 3½ per cent., brought in Rupees 2,331 odd, and thus exceeded the estimated amount by Rupees 180, chiefly through the extension of the municipal limits. The total number of buildings assessed was 5969, as follows:—

	RS.	A.	P.
419 Shops realized	448	8	6
38 Government buildings	30	4	0
85 good upstairs houses	127	8	0
233 ordinary do.	233	0	0
372 good tiled houses	281	8	0
1,534 ordinary tiled houses	767	0	0
264 good thatched houses	66	0	0
3,024 ordinary do.	378	0	0
Total	2,331	12	6

Two hundred and thirty-four huts, assessed at Rupees 48-10-6, were exempted. The average assessment per building was thus 6 Annas and 4 Pies nearly. The whole amount was collected within the year, and no arrears remain.

5. There were twenty-nine appeals, of which six were rejected, while a total reduction of Rupees 7-6-6 was made after hearing the remaining twenty-three appeals. Three hundred and twenty-four demands and 147 warrants were issued, but no distress or sale of property was necessary. The collection of the tax was much facilitated by requiring the taxpayers to pay in their taxes at the office as provided in the Act, instead of sending collectors to their houses as had previously been customary.

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

6. The House-tax arrears of 1871-72 amounted to Rupees 149-15-3. Of this, Rupees 108-11-3 were collected, and the remainder written off as irrecoverable.

7. Trade-tax.—This realized a net sum of Rupees 2,677. The demand after revision and appeal amounted to Rupees 2,892, of which Rupees 215 had to be struck off as irrecoverable. The whole available amount was collected and no arrears remain. On taking charge of the office at the end of the first half of the official year, I found that neither house-tax nor trade-tax had been collected, and it thus became necessary to collect both instalments of the trade-tax during the second half-year.

8. There were 156 appeals against the trade-tax, of which eighty-six were rejected, and Rupees 205 were remitted after hearing the remaining seventy appeals.

9. The total number of persons paying assessment under the trade-tax was 1220, of whom 847 paid the tax (Rupees 2,310) into the Municipal Office. In the case of the remaining 347 persons, assessed at Rupees 497, the collection of the tax was made over to the Magistrate under Section 62. One hundred and twenty-five of these cases representing Rupees 215 were dismissed owing to absence of the defaulters and similar reasons. From the remaining 222 persons Rupees 367 were collected as assessment, and Rupees 126-2-0 as penalty for non-payment.

10. The taxpayers were classified thus:—

4 in Class	II.	paying Rupees 200 at Rupees 50
5 "	III.	" " 125 at " 25
57 "	IV.	" " 684 at " 12
31 "	V.	" " 186 at " 6
179 "	VI.	" " 537 at " 3
1 "	VII.	" " 2 at " 2
934 "	VIII.	" " 943 at " 1

As proceedings before the Magistrate are the only resource if the trade-tax notice from the Commissioners is not attended to, the number of prosecutions was considerable, particularly as this is the first year that the provisions of the Act were firmly adhered to. The number, however, is almost the same as the number of house-tax demands which form the corresponding process as regards the house-tax.

11. Arrears.—The arrears of 1871-72 amounted to Rupees 332-5-4, of which Rupees 244-5-4, were collected, and Rupees 88 written off as irrecoverable.

12. Taxes on Vehicles and Animals realized Rupees 867-4-0, or Rupees 174 more than in the previous year. Rupees 374 were collected in the first half-year, and Rupees 493-4-0 in the second. The vehicles and animals registered were as follow:—

	First half-year.	Second half-year.
Four-wheeled carriages	2	2
Two-wheeled carriages	57	79
Bullocks	439	547
Horses	3	3
Horses	2	...
Ponies	8	27
Dogs	...	...

13. Registration of Carts.—In the first half-year 208, and in the second half-year 266 carts were registered, yielding a total of Rupees 474, or Rupees 99 more than in the previous year.

14. The Tolls were let out on contract for the whole year, and the total receipts were Rupees 9,100. No irregularities by the Contractor or his servants were brought to notice.

15. Magisterial Fines realized Rupees 552-5-8, of which Rupees 126-2-0, as explained in paragraph 9, were collected as penalties for non-payment of trade-tax. The Auditor's suggestion in paragraph 10 of his report regarding a register of fines might be adopted, but the information called for in G.O., No. 627, dated 4th May 1872, was required for 1871-72 only.

16. The remaining receipts call for no special remark.

Proceedings of the Madras Government, Financial Department,
10th September 1873.

17. With reference to paragraph 13 of the Auditor's report quoting paragraph 10 of G.O., No. 1389, dated 10th October 1872, I beg leave to draw attention to letter, No. 7983, dated 27th March 1871, from the Accountant-General to all Collectors, in accordance with which municipal accounts must tally monthly with the treasury accounts, and any deviation be explained.

18. *EXPENDITURE.—Grant I., Public Works.*—New Works, Communications, cost Rupees 2,557. Considerable progress has been made with the two main projects under this head. The first is a road along the southern bank of Nainakolam Tank between it and the town. The bank has been raised, revetted, widened, and a piece of low swampy ground is being reclaimed. The project will probably be completed in the course of two years. The second work is the construction of a broad straight road on the west of the town to join the Courtallam with the Shermadevi Road, diverting the traffic from its present circuitous course.

19. Sanitary and miscellaneous works cost Rupees 552-11-6. Under this head Rupees 257-2-0 were expended on the construction of a masonry channel to supply the town with water from the Kandiaperi Channel.

20. *Repairs.*—The expenditure on repairs amounted to Rupees 1,100-8-0, and was chiefly devoted to the up-keep of the streets.

21. *Grant II., Education.*—It was at first intended to erect a building for a Municipal School, and Rupees 1,000 were entered in the budget for this object. This project has since been set aside, as a suitable building has been leased for three years at a rent of Rupees 7 per month. The school was established in September 1872, and three masters on salaries of Rupees 20, Rupees 15, and Rupees 15, respectively, were then engaged. There are four classes in the school, and the subjects there taught are arranged with reference to the rules of the Director of Public Instruction. The average daily attendance of the boys is between thirty and forty.

22. Salary grants are also given to Mission Schools within the town. One of these, a boys' school, drew Rupees 210-5-4 while three girls' schools drew only Rupees 68-8-0. The Commissioners have determined to introduce the system of payments by results from the beginning of the year 1873-74.

23. A rateable contribution to the Local Funds for School Inspectors amounted to Rupees 5,680 out of a total cost of Rupees 736-13-5.

24. *Grant III., Sanitation and Medical Services.*—The increase in the cost of establishment, from Rupees 760 to Rupees 1,036, is due to the entertainment of a first-class Dresser at Rupees 60 instead of a second-class Dresser at Rupees 40.

25. The registration of births and deaths is under a Registrar at Rupees 15 a-month, who is assisted by the Municipal Peons. It will probably be necessary to enforce the penal provisions of the Act regarding registration before satisfactory accuracy can be obtained.

26. The scavenging of the town is let out on contract, and ten carts go round the streets twice a-day for the removal of rubbish of all kinds. Two of these carts are employed in cleansing the public latrines. Of these, there are at present only six, and the erection of a few more is advisable.

27. Rupees 2,369 were expended on cleansing of tanks, wells, and drains. Rupees 424 were expended on cleansing out the mud from two large square tanks. The remaining sum was devoted to cleaning, deepening, and widening three of the main irrigation channels passing through the town, viz., Arugankolam, Yettakannar, and Nainakolam. These works are most beneficial and necessary.

28. The lighting of the town is let out on contract. There are 121 lamps which are lit at a monthly charge of Rupees 126. A maistry on Rupees 7 is employed to inspect the lamps and see that they are regularly lit. The repair of lamps cost Rupees 63 during the year.

29. The avenue establishment is employed in watering and guarding the young coconut trees more than 1000 of which have been planted, 135 during the year under report.

30. One hundred and fifty name-boards for streets have been painted at a cost of Rupees 243.

31. The Act seems, on the whole, to have been working quietly and successfully during the past year. Fresh improvements are constantly being suggested, and constant applications are made

Proceedings of the Madras Government, Financial Department,
10th September 1873.

for assistance by the inhabitants of all parts of the town, who are often ready to do something themselves towards the completion of desired works.

32. The statement called for in G.O., No. 822, dated 12th June, is, herewith, appended.

From K. ANNASAWMY AIYAR, Auditor of the Municipal Accounts of Tinnevely, to R. K. PUCKLE, Esq., President of the Municipal Commissions in Tinnevely, dated Palamcottah, 31st May 1873, No. 508.

I have the honour to inform you that, in accordance with your letter, No. 158, dated 15th instant, I have audited the accounts of the Tinnevely Municipality for the official year ending 31st March 1873.

2. I enclose the statements prepared in the form prescribed in G.O., No. 1648, dated 28th October 1871.

3. I have also compared the receipts of 1872-73 with those of the previous year, and have annexed a statement of the result.

4. The net current receipts (*vide* Statement I.) were Rupees 18,275-1-8; a balance of Rupees 1,001-1-3 was brought forward, and Rupees 353-0-7, being arrears of the previous year, were collected, thus amounting in all to Rupees 19,629-3-6.

5. The total expenditure (*vide* Statement II.) amounted to Rupees 17,521-9-10. The balance on hand, on the 31st March last, was Rupees 2,107-9-8, which, together with the deposit balance Rupees 280 under Statement III. was found on reference to the treasury account to be correct.

6. As the particulars of the receipts and disbursement are set forth under several heads in the statements herewith annexed, I mention here only those that call for any notice.

7. *Receipts—House-tax.*—The arrears of the previous year amounted to Rupees 149-15-3. Of this, Rupees 103-11-3 were collected and the remainder struck off as irrecoverable. The current demand was Rupees 2,400-8-0 which was reduced after appeal and revision to Rupees 2,344-7-0. The net collections were Rupees 2,331-12-6, the remainder being written off.

8. *Tax on Trades and Professions.*—The arrears of the previous year amounted to Rupees 332-5-4. Of this, Rupees 244-5-4 were collected and the remainder struck off as irrecoverable. The gross demand of this tax for the year under review was Rupees 3,097 which was reduced after appeal and revision to Rupees 2,882. The net collection amounted to Rupees 2,677, the balance being written off. Here I have to observe that the people were called upon by the Commissioners to pay at once the whole amount of their tax in the second half-year. This is contrary to the provisions of Section 58 of the Act (III. of 1871) which requires the tax to be collected in two half-yearly instalments. Besides people have been prosecuted and punished with fines for failure of such payment.

9. *Fees for Cart-stands, &c.*—Rupees 165 were collected, Rupees 110 from eleven cart-stands, and Rupees 55 from eleven wood depôts. The receipts nearly correspond with those of the previous year; and the budget amount is Rupees 270, and seems to have been over-estimated.

10. *Magisterial Fines* amounted to Rupees 552-5-8, being about Rupees 200, in excess of the budget amount. This excess seems to have arisen from the imposition of heavy fines in some instances. There is no Register of fines kept in the office. In order to ascertain the amount of fine imposed and collected under several penal clauses of the Act, as required by the Government Proceedings, No. 627, dated 4th May 1872, I think it necessary that the Sub-Magistrate should submit a monthly statement of such fines.

11. *Fees in Schools* realized Rupees 89. The estimated amount is Rupees 200. This decrease was owing to the foundation of the school only in the middle of the year.

12. *Miscellaneous* realized Rupees 262-14-0, being Rupees 162-14-0 in excess of the budget amount. This was chiefly on account of the collections of fees on demand notices and penalties from toll contractors.

Proceedings of the Madras Government, Financial Department,
10th September 1873.

13. The receipts for two or three days at the close of each month are not entered in the cash-book and ledger of the respective dates with the view of making the municipal accounts correspond with those of the Treasury on the last day of the month. Such correspondence is not at all necessary, as observed by the Government in paragraph 10 of their Proceedings, No. 1389, dated 10th October 1872, and it is not advisable to allow such a practice.

14. The receipts for money paid for the Dispensary charges from April to July are mere letters of correspondence and are not duly stamped. No receipt which is not properly stamped is admissible in evidence even with the payment of penalty.—(Vide Section 28 of the General Stamp Act.)

15. From the accounts and other vouchers I find that the following works provided for in the estimate, and sanctioned by Government, have not been executed :—

- (1.) Municipal School building.
- (2.) Dust-boxes.
- (3.) Repairs of Karuvalamkotam Tank.
- (4.) Construction of drains in Sudalamaden Street.
- (5.) Seven out of eight bathing-ghauts.

16. The provisions of the Towns' Improvement Act require that at least two meetings should be held every month; but I find that there was only one meeting in April, June, July, and November 1872 and February 1873. There were, however, on the whole, twenty-four meetings in the year, six being in March last, and some were held merely for disposing of appeals and putting up tolls to auction.

17. In conclusion, I beg to add that every item of receipts and disbursement is supported by proper vouchers, and the requisite accounts and registers are regularly kept and reflect much credit on the Manager, Vencat Row, and that the working of the Municipality is, on the whole, satisfactory.

From S. R. DEANE, Esq., Vice-President of the Municipal Commission, Palamcottah, to A. T. ARUNDELL, Esq., President of the Municipal Commissions in Tinnevely, dated Palamcottah, 28th June 1873, No. 8.

I have the honour to submit the return called for in Proceedings of Government, No. 822, of the 12th instant, and to offer the following remarks on the working of this Municipality during the year 1872-73.

2. The receipts for the year inclusive of the balance of the last year amounted to Rupees 28,176-1-8, and were derived from the usual authorized sources. The disbursements for the same period amounted to Rupees 24,628-4-6, leaving a balance of Rupees 3,547-13-2 to be carried forward to the current year.

3. The following figures exhibit the expenditure under each head of charge as compared with the budget grants :—

Budget grants under—	Actual expenditure.		
	RS.	RS.	A. P.
I. Public Works.....	10,560	9,773	10 1
II. Education	1,000	1,083	11 3
III. Sanitation and Medical Services	8,350	8,501	12 11
IV. Miscellaneous municipal purposes	2,370	2,856	14 6
V. Supervision and Management	1,590	2,408	3 9
Total ...	23,870	24,628	4 6

4. The two important works constructed during the year were—

- (1.) A tunnel to convey fresh water from the Paliem Channel to the Ramasawmi Covil Teppakolam at a cost of Rupees 3,203.

Proceedings of the Madras Government, Financial Department,
10th September 1873.

(2.) Repairs to the Mulikolam Tank, Rupees 2,370.

Of the first of these works, though substantially executed, it is my painful duty to admit that it is defective owing to a mistake in the levels. They are acquainted with the particulars, I need not enter into them here, but the Commissioners will rectify the defect in the course of the current year. The work, however, serves all practical purposes for which it was constructed, though some of the water does no doubt escape.

Of item No. (2) it seems necessary to enter into some details. The eastern end of the tank was originally ~~excavated~~ by convict labour, and the water was to a very small depth and the water often when the channel runs dry, but the excavation was to a very small depth and the water often became impure long before it could be exhausted by the people. The Commissioners have now reclaimed this portion of the tank thoroughly by deepening it still more, raising and strengthening the whole bund of the tank and constructing a substantial stonewall across the tank from north to south, 168 feet in length, three feet in thickness and four feet high, and filled with a shutter at the northern end of it to shut out or let in water from the tank as may be required. Under this arrangement there is a never failing supply of fresh water in the reservoir all the year round, and the Commissioners have reason to believe that the work is appreciated by the public. I should also mention that two substantial bathing or landing ghauts rather (for the whole tank is strictly conserved) to facilitate descent of women to the water's edge have been let in at the bends of the bund on the north and east sides.

5. The remaining works and repairs executed by the Commissioners during the year were the following :—

	RS.	A.	P.
1. Construction and repair of five roads	1,184	14	0
2. Construction of two bathing-ghauts in the Paliem Channel	401	0	0
3. Do. of three tunnels	73	0	0
4. Renewal of three public wells	131	8	0
5. Construction of two temporary latrines in the Regimental lines	87	0	0
6. Do. of five sheds for carrying out dry-earth system	175	0	0
7. Enclosing open space of ground east of market with stone pillars and palmyrah fencing	133	1	4
8. Miscellaneous improvements	1,454	4	2

6. The lighting of the town was given out, as usual, on contract; eighty lamps were in use during the year against sixty in the previous year at a cost of Rupees 827-9-8. The Commissioners endeavour each year to increase the number of the lamps which is rendered necessary owing to the scattered nature of the hamlets and villages comprised within the limits of the Municipality. The contract is, on the whole, fairly fulfilled by the Contractors.

7. The Conservancy of the Municipality was under the direct management of the Commissioners for the second half of the year and on contract for the first half. The contract system did not work to the satisfaction of the Commissioners, who, therefore, resumed the management, and a marked improvement has been the result. The latrines are all kept in perfect order and the dry-earth system is in operation in each of them, five sheds having been erected during the year for the purpose. The streets, lanes, and waste places are also carefully looked after.

8. The tax on houses and buildings has been levied in the mode originally adopted in this Municipality. The Commissioners, at a full meeting held on the 14th May of the current year, unanimously resolved that no change was desirable as the people were well satisfied with the existing arrangements. The estimated receipts under this head were Rupees 3,300, and the amount collected was Rupees 3,270. The actual demand, however, was for Rupees 3,535, of which Rupees 3,278 were collected, and Rupees 265 remitted. There were no arrears.

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

9. The tax on Arts, Trades, &c., was a failure. Owing to the strong feeling against the impost, the collection was made with a leaning towards clemency. This was taken advantage of to a considerable extent, and hence the failure. The estimated receipts were for Rupees 2,000, but the actual demand was for Rupees 2,249, of which Rupees 801 were collected and Rupees 519 remitted, leaving a balance of Rupees 929 still to be collected. Of this sum, Rupees 306 have since been collected, and the remainder will be duly collected or remitted as circumstances may require. The Register Book for this tax was negligently kept up I am sorry to say, but due notice has been taken of the neglect by the Commissioners.

10. *Tolls.*—The estimated receipts were fixed at Rupees 7,100, but the actual collection was Rupees 8,054. The Commissioners resumed the management of this tax during the second half-year for the reasons stated in my letter, No. 137, dated the 12th December 1872, to your address. There are no complaints against it. It is easily collected, and the Commissioners have not observed that it has any deteriorating effect on traffic.

11. I now beg, with the approval of the Commissioners, to offer the following remarks on the principal points in the Auditor's report:—

1st. *The mode of collecting the House-tax.*—The Commissioners do not consider any deviation from their mode of collecting it to be at all desirable. They have experienced no real difficulty in collecting the tax, and in extreme cases have not hesitated to enforce the provision of the law; but at the same time with a due regard to the condition of the people, the majority of whom are in circumstances the reverse of affluent, and hence their omission to put a fee on every demand served on defaulters. The very fact of there being no arrears under this head is suggestive.

2nd. *Distraint Fees.*—The Commissioners cannot adopt the Auditor's suggestion to open a separate heading in the Ledger for the revenues collected under this head. In the form prescribed in the Proceedings of Government, No. 1646, dated 28th October 1871, such fees are included under the fees collected for offensive trades, &c. (Sections 106, 123, &c.), and the Commissioners cannot, therefore, agree when told, put a separate book duly initialed by the Vice-President is kept up to show the collections under this head.

3rd. *The Dieting Charges of the Dispensary.*—Neither the present Auditor, nor his predecessor, seems to be aware that these charges have, from the foundation of the Lungerkhana, always been under the direct control of the Civil Surgeon, who regularly contracts for the supplies he requires for the Hospitals. The Commissioners see no reason, or necessity, for interfering with such control.

4th. *Securities of Toll-gate keepers.*—The omission to take written engagements from the toll collectors is, no doubt, a defect, and will be remedied at once.

5th. *Receipts before payments.*—The Commissioners cannot adopt the Auditor's suggestion which is based on unsound principles. As in all other Public Departments, payments will always be withheld by the Commissioners, when the demands against them are not receipted and stamped also where necessary that they should be.

6th. *Appropriation of unspent portion of Salaries.*—This irregularity, I find, occurred only twice during the year, and the amount involved was only Rupees 3-6-5.

7th. *The utility of the Tunnel to Ramasawmi Covil Teppakolam.*—The Commissioners are satisfied that the tunnel to the Ramasawmi Covil Teppakolam is not a useless work though it may be defective.

From M. KRISTNIER, Auditor of the Municipal Accounts of Palamcottah, to R. K. PUCKLE, Esq., President of the Municipal Commissions in Tinnevely, dated Kilasapuram, 4th June 1873.

As requested in your letter, No. 159, dated 15th May 1873, I have the honour to report that I have audited the accounts of the Municipality of Palamcottah for the year 1872-73.

2. I enclose statements of receipts and expenditure of the Municipality in the form prescribed by Government in their Proceedings, dated 28th October 1871, No. 1646.

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

3. The total receipts, including balance of last year and collections of arrears of previous years, amounted to Rupees 28,176-1-8, as below:—

Items.	RECEIPTS.		Budget Estimate of 1872-73.		Actual Receipts, 1872-73.	
			RS.	A. P.	RS.	A. P.
1. Opening Balance...	...	...	2,500		4,945	6 10
2. Assignments and Allotments by Government—	...	...				
Surplus Pound Fund	...	...				
Miscellaneous	...	...				
3. Rates and Taxes—	...	...	3,300		3,270	7 8
House-tax	...	...	2,000		1,983	14 8
Tax on arts, &c.	...	...	1,400		1,376	0 0
Tax on vehicles (Section 63)	...	...	450		465	0 0
Registration of carts (Section 73)	...	...	7,100		8,314	6 0
Tolls	...	...	100		120	4 0
Fees for offensive trades (Schedule A)	...	...	350		372	5 1
Magisterial fines	...	...				
4. Endowments and Sundry Contributions, &c.—	...	...	5,620		7,006	8 9
Hospitals	...	...	460		460	0 0
5. Contribution from Local Fund	...	...				
6. Miscellaneous—	...	...	560		567	14 0
Market	...	...	40		30	0 0
Rent of toll-gates, &c.	...	...	300		263	14 4
Other miscellaneous	...	...				
Total	...	...	24,180		28,176	1 8

4. The total expenditure amounted to Rupees 24,628-4-6—

Items.	EXPENDITURE.		Total amount to be sanctioned, 1872-73.		Actual expenditure, 1872-73.	
			RS.	A. P.	RS.	A. P.
Grant I., Public Works—	...	...				
New Works—	...	...				
Communications	...	...	6,650		4,576	14 5
Educational	...	...				
Sanitary and Miscellaneous	...	...				
Repairs—	...	...				
Communications	...	...	3,360		1,067	2 7
Educational	...	...				
Sanitary and Miscellaneous	...	...				
Establishment	...	...	480		2,724	2 6
Tolls, Plant, and Contingencies	...	...	70		531	12 4
Grant II., Educational—	...	...				
Salary grants	...	...	516		569	0 0
Results' grants	...	...	484		463	7 3
Contribution to Local Fund Board for Educational Inspection	...	...			51	4 0
Grant III.—	...	...				
Hospitals	...	...	5,020		5,712	11 8
Vaccination	...	...	120		122	12 0
Registration of births and deaths	...	...	190		193	4 0
Conservancy—	...	...				
Establishment	...	...	3,020		976	9 10
Cost of cleansing the town and contingencies	...	...			1,496	7 5
Grant IV., Miscellaneous—	...	...				
Lighting	...	...	1,100		1,015	4 7
Market	...	...	250		201	5 0
Planting avenues, &c.	...	...	850		1,389	12 1
Firing a time gun	...	...	150		175	8 3
Reward for killing dogs	...	...	20		9	12 0
Travellers' Bungalow	...	...			61	10 4
Miscellaneous	...	...			53	10 3

* Rupees 182-14-8 collection of arrears.

Proceedings of the Madras Government, Financial Department,
10th September 1873.

Grant V.—	RS.	RS.	A.	P.
Establishment	1,490	1,513	0	0
Contingencies		795	3	0
Miscellaneous	100	100	0	0
Refunds		4	0	0
Total ...	23,870	24,628	4	6

5. The balance at the close of the year in favour of the Municipality was Rupees 3,547-13-2, which tallies with the amount in the Treasury.

6. *House-tax.*—The receipts under this head amounted to Rupees 3,270-7-8 against Rupees 3,300 estimated in the budget, and Rupees 3,053 of last year's collections; the number of houses assessed being 2293, fifty-eight houses were exempted under Section 38 on account of poverty of the persons occupying them.

7. The collections commenced timely in August but extended up to the very end of the year. The strict adherence to the provisions of the Act will enable the Commissioners to realize the money within three months from the date of commencement, and will obviate any fear of arrears being left uncollected at the close of the year.

8. The tax is now collected by the peons, who, after once showing the bills to the owners, go from door to door several days and even months for the purpose. This practice appears to have already calculated to produce an impression on the people that they are not responsible for the payment of their tax in time, for in no case they appear to have paid their tax without being many times demanded by the peons. If they are themselves made to pay their tax in time in the office the great difficulty attended with delay which is now experienced in finding out the owners of houses who purposely hide themselves and collecting the tax from them will be obviated. There will be no difficulty in introducing this practice now if for sometime the extra fees authorized by the Act are charged, and further charged with distraint fees if still in arrears.

9. During the year under reference some 482 demand notices have been served on the owners of houses, who failed to pay their tax in time. But in no case the fees authorized by the Act appear to have been charged notwithstanding it appears obligatory on the Commissioners, under Section 52, to charge a fee not exceeding 1 Rupee for every notice of demand.

10. In forty-two cases warrants were issued for the distraint of moveable property of the defaulters under Section 52. Forty-one of them paid the money before attachment, and one after attachment but before sale. The distraint fees are properly charged in these cases with reference to the table of fees in Schedule A annexed to the Act.

11. The Register Books relating to the House-tax are kept in very good order, and the dates of payment and amount in the Cash-book, Ledger, and in the House-tax Daily Collection Book, all correspond with one another.

12. *Professional tax.*—The receipts under this head amounted to Rupees 983-14-8 including Rupees 182-14-8, being the collections of arrears of previous year, while the estimated amount was Rupees 2,000. This is attributable to the non-collection of the tax in many cases owing, perhaps, to the excitement which it created among the people.

13. Notices of demand have all been served upon all parties liable to pay, except in twenty-seven cases, by the end of August, but no further proceedings under the Act appear to have been taken in cases of defaulting persons until the end of the year. The consequence was a large balance of Rupees 921 left uncollected. There is also Rupees 22-10-8 of previous year's balance left uncollected, the remainder, Rupees 55-1-4, having been written off as irrecoverable.

14. The Register is not kept very satisfactorily. In many cases the dates of services of notices, the dates of appeal, and the amount deposited, appear not to have been entered at the time to which they relate; but quite recently by the acting clerk.

15. Receipts for the payment of the tax have not been given in almost all cases although they were prepared, but evidently not at the time, in counterfoils and kept in the office. The reason

Proceedings of the Madras Government, Financial Department,
10th September 1873.

assigned by the clerk for not granting them is that the parties have not appeared for them, and this, of course, has to be looked into.

16. *Tax on Vehicles, &c.*—The receipts under this head were Rupees 1,376, against Rupees 1,400 estimated in the budget, and Rupees 1,220 of last year's collections. The Registers are kept quite completely and as suggested by the Auditor in 1872.

17. *Registration of Carts.*—The collections amounted to Rupees 465 on 232 carts, against Rupees 450 in the budget, and Rupees 410 of last year's collection.

18. *Tolls.*—These were let on contract for Rupees 3,850 during the first half-year and taken up under the direct management of the Commissioners during the second half.

The receipts in the first half-year amounted to Rupees 4,097-14-0, i.e., Rupees 247-14-0 more than the first half-year. Deducting from this, however, the expenses of management, Rupees 445-5-0, there was a decrease of Rupees 197-7-7 as compared with the receipts of the preceding half-year; but a comparison with the corresponding receipts of the previous half-year shows a considerable increase. This is attributable to the opening of the Sulochanum Bridge during the last quarter of the year under reference.

19. The total collections of the year, inclusive of the amount (Rupees 106-8-0) compounded for on account of vehicles, &c., outside the municipal limits, amounted to Rupees 8,314-6-0, against Rupees 7,100 in the budget, and Rupees 6,436-2-0 of the last year's collection.

20. Each day's collection in the five toll-gates, where the receipts were large, were duly remitted the next day to the Municipal Office, and the collections of the other four gates remitted once a-week.

21. *Fees for offensive Trades, &c.*—Fees amounting to Rupees 105 on three cart-stands, seven wood depôts, three slaughter-houses, and two straw depôts were levied; but no licenses with conditions under Section 131 were issued to any of these. Printed forms embracing conditions under which the licenses were issued may be struck off and used with advantage. The estimated receipts were Rupees 100, and the collections of last year were Rupees 104-12-0.

22. A sum of Rupees 15-4-0, being the amount of distraint fees collected under Section 55 on warrants issued for distraint and sale of moveable property of defaulters of house-tax, has also been brought under this head. I think it would be better if a separate heading is given to show such entries in the Ledger.

23. *Magisterial Fines.*—The receipts amounted to Rupees 372-5-1, against Rupees 439-11-0 of last year. The sections under which convictions ensued have not been marked in all cases in the Register of Fines kept in the Municipal Office as suggested by the late Auditor.

24. *Hospitals.*—The receipts amounted to Rupees 7,006-8-9, against Rupees 5,630 in the budget, and comprise the following items:—

	RS.	A.	P.
Interest of the funded capital	3,761	4	0
Appropriation from do.	3,000	0	0
Sale of medicines	78	8	5
Sale proceeds of ground originally bought for the construction of a dead-house	152	0	0
Sandries	14	12	4
Total ...	7,006	8	9

25. *MISCELLANEOUS—Market.*—The collections comprising fixed rent Rupees 78-2-4, and daily ticket collections Rupees 489-11-10, amounted to Rupees 567-14-4, against Rupees 560 in the budget, and Rupees 576-3-2 of last year's collections. This market is very poorly attended except once in a-week, and most of the stalls are vacant.

26. The other miscellaneous items call for no remark.

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

27. **EXPENDITURE.**—The following are the New Works and Repairs executed by the Municipality during the year under report:—

<i>New Works.—Communications.</i>		RS.	A.	P.
1. Construction of crossroad from Perumalkovil to Lungekhana	44	8	0	
2. Construction of a new road along the bank of Palieyam Channel	175	0	0	
<i>Repairs.</i>		179	0	0
3. Repair of road by the side of Mr. Stuart's house	413	6	0	
4. Do. of Trichendore Road				
<i>New Works.—Sanitary and Miscellaneous.</i>				
5. Construction of a tunnel from Palieyam Channel to Ramasami Covil Teppakulam	3,203	0	0	
6. Construction of two latrines at Cantonment	87	0	0	
7. Construction of five sheds near the latrines	175	0	0	
8. Construction of a bathing-ghaut near the Police lines	273	0	0	
9. Do. do. in Palieyam Channel	128	0	0	
10. Do. of a parapet wall to the wells near Pichenarain Street and near Jail Hospital	74	0	0	
11. Do. of a tunnel in Rajoo's Street	19	0	0	
12. Do. do. in Tailors' do.	20	0	0	
13. Do. do. near the Police Station	40	0	0	
<i>Repairs.</i>		2,370	0	0
14. Repair of Mulikulam Tank and constructing a bathing-ghaut.	30	1	6	
15. Repair to toll-gates	54	0	0	
16. Construction of a parapet wall and drain to a well near Ramasami Covil Teppakulam	78	1	9	
17. Opening the Tunnel to do. do.	70	0	0	
18. Clearing do. do.	57	0	0	
19. Constructing a drain, tunnel, and picottah in the dispensary.	373	0	0	
20. Repair of South Mada-Street	62	15	3	
21. Do. and white-washing Lungekhana	48	0	0	
22. Do. do. do. markets				
23. Cost of filling up pits on the channel bank at Murukun-kurichi	11	0	0	

28. Item No. 5 was let on contract to two parties, each taking half the extent of work. They both committed errors and raised the level by degrees. A sum of Rupees 275 have been deducted from the payment to them as a penalty for their fault. The people seem to be under the impression that this work is altogether a failure. The level of the tunnel appears to be higher than the level of the channel. No completion certificate for this large work obtained.

29. Item No. 17 is for repairing and opening the old tunnel of the above Teppakulam. Rupees 78 were spent out of an estimate of Rupees 105, and the work abandoned afterwards. No muchilka was taken from the Contractor for this work as required by the Act.

30. There was another estimate for clearing the same Teppakulam for Rupees 70, Item No. 18. Out of this, Rupees 29-4-0 were spent according to the estimate, and the rest on works not estimated for. No muchilka was taken from the Contractor, and no proceedings appear in the resolutions passed by the Commissioners at meetings for the transfer of this work.

31. Item No. 7.—No completion certificate obtained.

32. Item No. 19.—No muchilka was obtained from the Contractor.

33. Item No. 21.—This work appears to have been very badly done. Brick-in-chunam lines over the tiles already gave way, and there is leakage in every side. Repairs seem to have done greater injury to the building.

34. Item No. 22.—This work does not seem to have been done well.

35. The other works appear to have been fairly done, but I cannot venture to give any detailed information about them.

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

36. **Hospitals.**—The expenditure amounted to Rupees 5,712-11-8 laid out as under:—

	RS.	A.	P.
1. Pay of hospital establishment	1,308	0	0
2. „ of pensioners	735	12	5
3. Price of medicines	906	15	10
4. Diet of patients	962	8	6
5. Boarding and clothing three orphans	108	0	0
6. Water-pandal	39	12	2
7. Contingencies	435	10	9
8. Contribution to Tinnevely Branch Dispensary	1,200	0	0
9. Relief to indigent travellers	16	0	0

Item No. 6 appears to be properly chargeable to Municipal Fund proper.

The dieting expenditure in the dispensary, which amounts to about 1,000 Rupees in a year, is supported by the bills from the Doctor. The late Auditor's suggestion as to introducing a contract system for supply of articles, and supporting the expenditure by the Contractor's bill, appear not to have been adopted.

37. **Conservancy.**—The expenditure under this head was Rupees 2,473-1-3, against Rupees 2,017-5-10 in last year. The streets and lanes are kept in a beautifully clean state, and there is a decided improvement to what I saw in 1869, while I was Sub-Magistrate of Palamcottah. The streets and latrines are cleared daily and the rubbish removed by fifteen scavengers with the aid of eight bandies.

38. **Avenues.**—There are twenty gardeners employed to look after nine gardens containing upwards of 1500 trees and about 3000 avenue trees planted on the road sides. They are all very well coming up and presents a beautiful scenery. The cost of the establishment was Rupees 1,023-9-0 against Rupees 712-3-0. The increase is partly owing to three gardens which belonged to Government having been taken up by the Municipality during the year.

39. **General Remarks.**—The Cash and Ledger Books and all the registers with the above exceptions are kept correctly and neatly; the initials of the Vice-President have not been obtained in the Receipt and Expenditure Ledger Books for daily entries and for totals of the months for six or eight months in the year.

40. Proper vouchers for all receipts and expenditures are forthcoming except in a few cases, but they are not numbered, and those numbers entered in the day-books to facilitate ready reference. This has been done for the current year.

41. There has been some miscalculation in the amount that was given to the Contractor for Trichendore Road by which he lost some 12 Annas.

42. Rupees 4 have been paid to the Inspector for removing the gun to the band-stand, but no receipt obtained.

43. Rupees 2-4-0, being the value of ten tickets, have been passed for payment in the meeting held on the 30th April, but there are two receipts already obtained, dated 20th and 29th of April respectively, for the same amount due to the same individual. The former is initialled by the Vice-President, and the latter not.

44. A sum of Rupees 27, being the cost of boarding and clothing three orphans at Panavali, has been drawn twice for the months of January, February, and March, once by the Rev. Lash on the 20th May 1872, and again by the Doctor on the 18th June 1872; but this mistake appears to have been rectified by omitting to draw the amount due for the next quarter.

45. Rupees 3-4-6, being the amount of reward for killing dogs, have been paid to the Inspector, but no receipts obtained from the dog-killers, as is done in other cases.

46. In certain muchilkas for execution of work the amount of the estimates or contract is not stated.

47. A cheque for Rupees 13-12-10, No. 198, has been drawn on the 6th May and properly shown in the debit side of the day-book. But Cheques, Nos. 196 and 197, drawn on the same date, have been brought to account on the 14th May.

48. In duplicate Cheque, No. 254, kept in the office, the amount is not entered and no signature of the Vice-President obtained as also in Cheque No. 294, for Rupees 494-6-6.

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

49. Rupees 47 were paid to the Treasury officer on account of the pay of the Dresser and Peon of the Dispensary, but no receipt obtained.
50. Vouchers for expenditure incurred by the Sub-Magistrate are not forthcoming for the month of March 1873.
51. Rupees 1,800, being the amount of interest on Hospital Funds, have been credited to the municipal accounts. No correspondence appears on the record as to the notice of payment. This is owing to the Treasury Officer being also Vice-President. But it would be better if there is a correspondence on the subject as there is in another similar case.
52. Each toll-gate keeper has deposited 20 Rupees as security for daily paying in the collections of the toll-gate; but no security bond or written engagement has been taken from any of them.
53. In many cases receipts have been obtained before payments were made or even authorized. This practice is not safe, and can be put a stop to except in cases where the public officers, or a Firm or Company, are parties.
54. The practice of appropriating the unspent portion of the salary of establishment for other expenditure should be discontinued. It ought to be properly refunded to the Treasury.
55. A few mistakes found in the course of my audit in ledger books were amended.
56. In some cases sale proceeds of materials have been brought under avenues. They should be credited to proper heads in the ledger.
57. The office copy of the budget has not been corrected with reference to the Proceedings of Government, dated 30th May 1872, Financial Department.

From the Vice-President of the Municipal Commission, Tuticorin, to the President of the Municipal Commissions in Tinnevely, dated Tuticorin, 12th June 1873, No. 13.

I have the honour to submit the annual report on the Tuticorin Municipality for the official year ending 31st March 1873.

2. The statements required by G.O., No. 1696, dated 28th October 1871, are herewith appended.

3. The taxes have generally been collected without any extraordinary trouble, the number of distraint warrants issued being nine, and sixty-eight persons have been prosecuted for non-payment of their trade-tax. Six appeals against assessment on house property, and seventy-eight against the tax on trades and professions were disposed of.

4. *RECEIPTS.—House-tax.*—The Budget Estimate amounted to Rupees 2,600. On this, Rupees 2,755-10-3 was collected; the amount refunded on appeal was Rupees 2-9-0, and Rupees 36-9-0 has been struck off as irrecoverable; the number of houses assessed was Rupees 2,446, including the village of Maloor lately added to the Municipality.

5. *Trade-tax.*—This tax has realized Rupees 3,085-8-0, or Rupees 514-8-0 less than the estimate. Seventy-eight persons appealed, of which twenty-four were confirmed, and thirty-two reduced to lower classes; arrears to the amount of Rupees 6 were collected after the close of the official year.

6. *Tolls* realized by auction Rupees 7,652-8-3.

7. *Tax on Vehicles and Animals* realized Rupees 312, being an increase of Rupees 104 in the previous year.

8. *Registration of Carts*, at Rupees 2 per annum, realized Rupees 78, being an increase of Rupees 22 in the previous year.

9. The amount collected under *Miscellaneous Fees* was Rupees 1,889-9-4.

10. *EXPENDITURE.*—Rupees 3,385-14-3 have been expended on repairs of roads and other improvements; this item is large, but the state of the Great Cotton Road, which became municipal property when the limits were extended, was such that it had to be nearly entirely relaid.

11. Under New Works, the sea wall may be included on which Rupees 558-7-10 have been expended; it is hoped that this work will be completed during the present year.

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

12. *Sanitation.*—The latrines in use being of cadjan have been removed when necessary, and the suggestions of the Sanitary Inspector attended to; the cost of the establishment has been Rupees 3,303-7-8, and the work has been satisfactorily performed.

13. *Education.*—On this head Rupees 13 only have been expended, but the Commissioners are endeavouring to bring other schools under inspection; the system adopted is by results.

14. *Dispensary.*—The building liberally granted free of rent by the widow of the late Mr. J. Pereira Morais and used as a dispensary, and by which a saving of nearly Rupees 400 per annum to the Municipality is gained, has again been given for the same purpose up to March 1875, when it will be vacated, and the Municipal Commissioners hope that they will by that time be in a position to provide a suitable building out of municipal funds. The number of patients who have attended and been treated are—

Europeans and East Indian.	In-door patients	...	1
	Out-door	...	81
Natives	In-door patients	...	19
	Out-door	...	2362

The Commissioners have much pleasure in testifying to the care and attention of the Apothecary Mr. D. O. Leary, in whom they have every confidence.

15. *Vaccination.*—Eight hundred and thirty-seven children have undergone this operation, of which 659 were successful; the Commissioners have granted 1 Anna per child as an inducement; including this and the salary of the vaccinator, the cost per head is Rupee 0-5-1; they regret that there seems to be room for much improvement, and propose to institute a system of payment by actual results.

16. *Lighting.*—This is satisfactorily carried out; a number of new lamps have been placed in certain streets, while the actual cost of each has been reduced from Rupees 1-8-0 to Rupees 1-3-0 per month.

17. The President having discovered that an old chuttram built by a native had been buried for many years under a *candhill* at Maloor, requested the Commissioners to devote a sum of money for the purpose of having it cleared and renovated. With his wishes the Commissioners complied, and granted Rupees 200; the renovation has now been completed, and the chuttram is used by travellers.

18. It is a matter of great regret to the Commissioners that they have to allude to the misappropriation of municipal funds (referred to in the Auditor's report) by the late Head Clerk. This individual has been suspended and his case is now under magisterial inquiry. The Commissioners trust, by giving more attention to office details and prohibiting the signing of receipts, &c., except by the Vice-President or Commissioners, to prevent a recurrence of a similar loss in future.

19. Though the amount actually spent on new works is small, a very great improvement is noticeable in the town; the entire energy of the Commissioners is now devoted to the fresh-water project, which will, it is hoped, be of great benefit and comfort to their fellow-townsmen. In a small place like Tuticorin, where so much has to be done with a limited amount of funds, great difficulty is experienced in deciding what shall be undertaken first. It is expected that the railway when finished will provide them with means for bringing in road-making materials which are much required and very expensive.

20. The salt-swamp at the back of the town will partly be taken up by the Railway Company, and means are being adopted to raise the level of the southern part as quickly as possible, when it will be granted for the building of bazaars, &c.; the town is rapidly extending to the westward, and with a daily increasing population there is great inducement to make this ground useful.

From M. RAGAVIENGAR, Acting Deputy Collector of Tinnevely, to R. K. PUCKLE, Esq., President of the Municipal Commissions in Tinnevely, dated Tuticorin, 10th June 1873, Nos. 127—556.

With reference to your letter of the 15th ultimo, No. 160, I beg respectfully to submit my report on the result of my audit of the accounts of Tuticorin Municipality for the official year ending 31st March 1873.

Proceedings of the Madras Government, Financial Department,
10th September 1873.

2. In the first view I thought that all the accounts would be kept regularly and systematically, and that I could make my report as brief as possible; but the way in which the registers and accounts are kept up render the task of audit difficult, and the tricks played by the Municipal Head Clerk, Ghanamoottoo, in misappropriating the municipal funds, oblige me to submit my report rather long, for which I beg to apologize.

3. The several erasures and corrections in the figures and dates of collections in the Trade-tax Register and the Head Clerk's silence when asked for explanation caused me to suspect him, and so I sent for some receipts and on comparing them with the Trade-tax Register and daily Cash Chitta, the following discrepancies were found:—

STATEMENT.

Number of Notice.	Name.	Date of receipt of money.	Date of entry in the Register.	Amount.	Difference between Columns.
1	2	3	4	5	6
		Date. Month. Year.	D. M. Y.	RS. A. P.	Y. M. D.
46	Iyemparoomal Chetty	28 10 1872	28 3 1873	6 0 0	5 0
124	Armoogam Pillai	24 6 "	31 10 1872	3 0 0	4 7
	Do.	31 10 "	17 2 1873	3 0 0	3 16
134	Thevanayaga Nadan	2 7 "	2 12 1872	3 0 0	5 0
	Do.	2 12 "	18 2 1873	3 0 0	2 6
120	Iyemperumal Chetty	2 10 "	15 2 "	3 0 0	4 6
131	Saminada Panikan	9 8 "	18 2 "	3 0 0	6 27
141	A. Lakshminarayana Nadan	21 9 "	4 3 "	2 0 0	6 4
	Do.	26 12 "	4 3 "	3 0 0	2 9
191	A. Appavoc Ancharry	2 5 "	8 1 "	1 8 3	7 6
418	Moottoosami Pillai	28 8 "	...	6 0 0	...

4. The Head Clerk gave me two lists showing the names of individuals whose taxes, viz., Rupees 442-8-0, have been struck off as irrecoverable; of these two, one showing the names of those who had been ordered to be prosecuted before the third-class Magistrate for non-payment of their taxes; who (the Sub-Magistrate) says that he once informed the Vice-President personally that the defaulters of the municipal taxes against whom prosecutions had been ordered were not to be found in the town, and upon this it appears the Head Clerk got the Vice-President's sanction to strike off their taxes as irrecoverable balances. I happened to know that one Kana Yena Kylasam Chetti paid Rupees 12-8-0 through one Sooboo Pillai on the 31st December 1872, i.e., subsequent to the order for prosecution to the Head Clerk, who promised the payee to get him a receipt for the amount after reporting to the municipal authorities about it, but did not do so; and on examining the accounts I found no entry of that sum, and when the Head Clerk was called on to explain he, admitting the receipt of the amount, pleaded that, notwithstanding his flat refusal to receive the money, the man persuaded him to receive it, saying that the third-class Magistrate had told him to go to him (Head Clerk), and that upon this he was obliged to take and keep it himself as private money, so that it might be repaid when asked for. This plea is inadmissible altogether, inasmuch as he has no business to receive and keep municipal money as his own, and the fact was not brought to the notice of the Vice-President, although he had clearly known, at the time of getting his sanction to strike off certain taxes as irrecoverable balances, that this amount was one among them; I, therefore, doubt the correctness of the list as there are no means of proper check. As all these together made me to entertain much suspicion, I personally reported the whole fact to the Vice-President and requested him that steps should be taken with no loss of time, and he at once took up the case on his Magisterial file, made the necessary preliminary inquiries, and left the Head Clerk on sufficient bail, remanding the case for a few days, as he had to go on circuit on some emergent business. I beg to observe another thing, viz., that out of the notices issued to trade and professional taxpayers

Proceedings of the Madras Government, Financial Department,
10th September 1873.

during the year thirty-seven were returned as unserved by the peons with the verbal information that the parties could not be found, and of these notices a few are separated from the counterfoils and again pasted with them. The notices do not seem to have been served in the usual manner. These transactions, with other circumstances, reflect much doubt on the Head Clerk and the peons employed in the Municipality. The subjoined statement will show the demand and collections, &c., of the trade-tax for 1872-73:—

Class.	Number of notices issued.	Demand assessed.	Actual collections.	Amount due on Notices not served.	Amount struck off as irrecoverable balances.	Arrears at the close of the official year.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
English. I. to VII.	41	815 0 0	761 8 0	...	47 8 0	*6 0 0
Tamil. II. & III.	31	825 0 0	762 8 0	25 0 0	37 8 0	...
IV.	47	564 0 0	402 0 0	120 0 0	42 0 0	...
V.	167	642 0 0	555 0 0	60 0 0	27 0 0	...
VI.	182	546 0 0	490 8 0	27 0 0	28 8 0	...
VII.	55	110 0 0	86 0 0	10 0 0	14 0 0	...
VIII.	32	32 0 0	28 0 0	2 0 0	2 0 0	...
Total...	495	3,534 0 0	3,085 8 0	244 0 0	198 8 0	6 0 0

5. Out of the collection of trade-tax of Rupees 3,085-8-0, Rupees 275-8-0 were refunded to parties on appeal.

6. I am sorry to say that there are also many erasures and corrections in the House-tax Register, and that the collections were not credited in the accounts on the dates in which they were actually received.

7. During the year under report 2446 houses have been taxed, leaving 235 houses, as the annual rent of which was within 6 Rupees, against 2141 houses assessed in the year before last in consequence of the extension of municipal limits. The house-tax of Rupees 2,755-10-3 has been collected on only 2299 houses, while 122 houses were struck off the register as having been removed or taken up for railway purposes; but there is no document verified by any of the Commissioners to show that this number is correct. The particulars are as follow:—

Number of Houses assessed.—2446. Annual rental on buildings the value of which exceed 6 Rupees.—Rupees 89,350-8-0. Demand at 6 Pies on every Rupee.—Rupees 2,792-3-3. Net collection deducting refund.—Rupees 2,753-1-3. Refunded on appeal.—Rupees 2-9-0. Amount struck off as irrecoverable.—Rupees 36-9-0.† Total.—Rupees 2,792-3-3. Remarks.—None.

* The balance was due by Mr. A. Gray as per Notice, No. 12, but the Head Clerk gave me an account to show that there was no arrears to be collected. He received this sum on the 9th April 1873, and credited it in the account of the current official year 1873-74.

† Further from the accounts I find that the Head Clerk has entered in the daily chittah against the names of a few individuals that certain amounts were over-collected, also he has not brought to chittah the names of some who appear in the Register as having paid their taxes. All these blunders seem to have arisen from his omission to enter the sums in the Register and daily chittah then and there as they were received by him.

Item.	Number of Houses.	Demand.	Reasons.
		RS. A. P.	
1	6	22 14 0	Under a resolution of the Vice-President on the report of one of the Commissioners.
2	5	2 10 0	Reported by peons as unoccupied.
3	1	0 6 0	Notice not issued by the Head Clerk.
4	8	1 8 0	Unoccupied as damaged accidental fire, &c.
5	1	3 12 0	Upon verbal order by one of the Commissioners.
6	1	3 12 0	Water-shed.
7	2	0 12 0	Irrecoverable.
	25	36 9 0	

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

8. The reasons given by the Head Clerk to the Items, Nos. 2, 3, 4, 5, and 7 are not satisfactory and unworthy of belief, there being no document to show that the houses, &c., were inspected and the fact reported by any responsible officer.

9. Only three house-tax appeals were made for the exemption of Rupees 4-10-0, but only one for Rupees 2-9-0 was admitted by the Vice-President, while the other two were rejected.

10. The receipts under the heads of Magisterial fine, Tax on Carriages and Animals, Registration of Carts, and other Miscellaneous sources are entered correctly, except as regards the dates of actual receipts of the amounts and of their entries in the accounts.

11. The following abstract statement shows all the receipts and disbursements as entered in the accounts.

12. The net balance in favour of Municipality on the 31st March 1873 was Rupees 4,734-12-4; in the Bank Rupees 4,705-4-0; in the hand of the Head Clerk Rupees 29-8-0; total Rupees 4,734-12-4.

Item.	Receipts.		
	RS.	A.	P.
Balance brought forward of last year...	3,727	14	8
House-tax ...	*2,755	10	3
Tax on profession and trade ...	3,085	8	0
Toll collection ...	7,652	8	3
Tax on carriages and animals ...	319	0	0
Registration of carts ...	78	0	0
Bandypettah... ..	50	0	0
Temporary erections ...	46	0	0
Offensive and dangerous trades ...	25	0	0
Slaughter-houses ...	20	0	0
Miscellaneous including market ...	10	0	0
Magisterial fines ...	264	2	0
Rents—Bungalow receipts ...	131	8	0
Sale proceeds of trees ...	29	7	6
Do. of lands ...	196	8	0
Miscellaneous including contribution and sale of medicine ...	731	6	6
Refund, i.e., advances recovered ...	385	9	4
Deposits ...	†1,320	0	0
Total ...	20,828	2	6

* A sum of Rupees 2-10-0 has been brought to account in the credit side in excess of the actual receipt. The excess amount credited over and above the actual collection, viz.,

	RS.	A.	P.
On the 23rd January 1873 ...	0	2	0
Do. 25th February ...	0	0	0
Do. 19th March ...	2	0	0
Deduct—			
Amount omitted to be brought to account on the 1st February 1873...	0	1	0
Net ...	2	10	0

† Out of this sum Rupees 200 have been transferred to Municipal Fund by order of the Vice-President.

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

Items.	Disbursements.		
	RS.	A.	P.
Road ...	3,559	13	2
Buildings ...	2,272	6	8
Draining swamp...	210	10	2
Establishment (road)...	729	4	4
Education ...	13	0	0
Dispensary ...	1,362	6	2
Conservancy ...	3,308	7	8
Vaccination...	209	10	0
Registration of births ...	258	0	0
Office Establishment, &c. ...	1,759	5	0
Lighting ...	863	15	7
Avenues ...	33	6	11
	Refund.		
Magisterial fines...	7	0	0
Trade-tax ...	275	8	0
House-tax ...	2	9	0
On land ...	*50	0	0
Deposit—Current ...	1,120	0	0
Last year's deposit ...	62	15	6
	16,093	6	2
Balance ...	†4,734	12	4
Total ...	20,828	2	6

Particulars—
In the Bank ... †4,705 4 4
In the Office ... 29 8 0

13. There is a difference of Rupees 100 between the accounts of the Bank and that of the Municipality, viz., Rupees 4,705-4-4 in former, and Rupees 4,605-4-4 in the latter. This 100 Rupees is the balance on a cheque issued to the Bank to pay to one Kutta Nainapillay due for auditing the accounts of 1870-71, which was not as yet cashed. This was remarked also in the Auditor's report of last year. Thus Rupees 100 is in difference between the two office accounts. I have made arrangements to cancel the cheque and to credit the sum to the Municipality for the year 1872-73, and so Rupees 4,705-4-4 in the Bank tally with the accounts of the Municipality.

14. The receipts taken from parties for amounts paid to them on account of several works are all right, but about five for Rupees 16-4-0 do not bear the signature of the payees, and to some for more than 20 Rupees receipt stamps are not attached.

15. Receipts.—The net current receipts, deducting refunds (*vide* Statement No. I.), amounts to Rupees 19,310-2-0.

16. Expenditure.—Statements II., II.-A and II.-D contain all the particulars regarding the expenditure.

17. Maramut Works.—Rupees 2,411-5-7 have been expended on new works, and Rupees 3,385-14-3 on repairs of roads, &c., and Rupees 245-10-2 on drains (*vide* Statement H.-A). All the works are executed under the supervision of the Vice-President or Commissioners through the maistry employed for the purpose. I see no estimate or completion certificate is furnished for the works, but simply money is paid upon the production of a bill by the maistry.

* Amount paid to one Devasagayam Maxeranga, from whom the sum received on a land granted under Section 144 of Act III. of 1871 under the impression 'as the land belongs to Government, and which was found on subsequent inquiry to be private property.

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

18. *Education, Statement II., Grant II.*—Under this head Rupees 13 have been expended.

19. *Lighting, Grant IV.*—Under this head Rupees 863-15-7 have been expended. There are thirty-seven lamps against nineteen in the previous year; thus eighteen new lamps have been placed during the year, and the actual charge for each has been reduced from Rupees 1-8-0 to Rupees 1-3-0 per month with a saving of 5 Annas on each. Lights should be placed in certain streets at Maloor.

20. *Endowments.*—Rupees 200 have been expended for repairing an old chuttrum discovered by the President which was covered under a sandhill at Maloor. This is now in use for travellers.

21. *Conservancy.*—Under this head Rupees 3,303-7-8 have been expended, which includes establishment, cost of conservancy carts and contingencies, &c. (*vide* Statement II., Grant III.).

22. *Watering streets and planting Avenues.*—Under this head Rupees 337-0-10 have been expended. Out of this, Rupees 303-9-11 paid for watering streets, and Rupees 33-6-11 for planting avenues, but Rupees 303-9-11 entered in the accounts with the repairs of the road instead of bringing to the head of "Watering Streets."

23. *Dispensary.*—Under this head Rupees 1,362-6-2 have been expended which includes the establishment, purchasing medicine, diet for patients, and contingencies, &c. (*vide* Statement II., Grant III.).

24. *Vaccination.*—There is an establishment for Rupees 194, with contingencies of Rupees 15-10-0; thus Rupees 209-10-0 have been expended under this head.

25. *Registration of Births and Deaths.*—Under this head Rupees 258 have been expended on the establishment.

26. *Office Establishment.*—Under this head Rupees 1,559-5-0 includes the pay of the Municipal Office, Sihundies, and Contingencies, &c. (*vide* Statement II., Grant V.). This sum includes the pay of the office establishment for thirteen months, from April 1872 to March 1873, and that of March 1872 of the previous year.

27. One Eroolasawmi Pillai holds a chit, dated 2nd May 1873, and signed by the Head Clerk, stating that he (Eroolasawmi Pillai) obtained license for his two carts and four bullocks for the current year 1873-74, but the sum (4 Rupees) stated by him to have been paid was not credited in the accounts, and likewise the professional tax of Rupees 3 paid for 1873-74 by Vannamootoo Pillai, the Treasurer in the Bank, who has also got a receipt, dated 2nd May 1873, under the signature of the Head Clerk, was not brought to account, and I think there may be several other cases of like kind. I am at present unable to say exactly the whole amount embezzled by the Head Clerk, except that above stated, as there are no means to check and before all the parties appear with their receipts, there being no counterfoils or copies of receipts, &c., in the office.

28. As the Head Clerk had been allowed to give receipts under his own signature for all sums received into the Municipal Office, he had the chance of embezzling and dealing with the municipal money as he pleased.

29. I beg to report that the suggestions made for the improvements of the accounts, &c., in paragraphs 37, 38, 39, 44, 46, 47, 48, 50, and 51 in the Auditor's report for 1871-72, embodied in the Proceedings of Government dated 10th October 1872, No. 1389, have not been brought to force.

30. I beg to suggest that the following improvements may be made in the records of the Municipality:—

- Counterfoils for receipts are to be kept.
- The cash-book, &c., must be initialed daily by any one of the Commissioners, or the Vice-President if convenient.
- As a general rule no collections should be made in the Municipal Office after 2-30 P.M., and all the money collected in a day should be remitted to the Bank on that day before it closes.
- All the money of the Municipality remaining in the hands of the Head Clerk, such as contingent money, unpaid salaries of the office establishment, &c., should be kept in the Deputy Tahsildar's Treasury in a box sealed.

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

(e.) When the trade and house-tax lists are revised separate lists should be prepared and verified by the authorities making the revision, and the practice of marking in the books with pencil should be avoided.

(f.) The cause under which notices were not served should be certified on the back by the Curnam or Munsif of the place.

(g.) The practice of striking off the arrears at the close of the official year without sufficient reasons and without a resolution of the meeting should be put a stop to.

(h.) The Commissioners should not give any verbal orders to receive back the notices once served without any appeal in the usual way from the parties concerned and strike off his name.

(i.) After the houses have been once assessed with reference to the register of the previous year, the Inspector should go round the streets and examine the new houses not brought to assessment, and he should furnish a written statement to that effect.

(j.) Receipts for all money received by the Municipality should be signed by one or other of the Commissioners, and likewise the receipt taken for money paid should also be countersigned by any one of them.

(k.) The Head Clerk should not be allowed, under any circumstances, to sign papers connected with money transactions.

(l.) The Nuisance or Town Inspector should furnish a list every week or fortnight, showing the number of temporary pandals, &c., erected with a view to check with the Office Register kept for that purpose.

31. In conclusion, I beg to submit the usual Statements Nos. I., I.-A, II., II.-A, II.-B, III., and IV., prepared in the form prescribed in G.O., No. 1696, dated 28th October 1871.

No. 20. ORDER THEREON, 10th September 1873, No. 1263.

With his letter above recorded, the President of the Tinnevely Municipalities submits the annual report on the working of the Tinnevely, Tuticorin, and Palamcottah Municipalities for the year 1872-73.

2. TINNEVELLY.—The annexed table shows the receipts and expenditure compared with the estimates:—

RECEIPTS.	CHARGES.	
	Estimates.	Actuals.
	RS.	RS.
Balance brought forward	1,000	1,001
Assignment by Government	30	21
Rates on houses, &c.	2,150	2,440
Tax on arts, &c.	3,600	2,921
Tolls	9,100	9,100
Tax on vehicles	900	867
Registration of carts	500	474
Fees	270	165
Fines	350	552
Endowments and contributions.	1,700	1,730
Miscellaneous	300	358
Total	19,900	19,629

CHARGES.	Estimates.	
	RS.	RS.
Grant I.—		
New Works	6,280	3,110
Repairs	1,800	1,100
Other items	720	668
Grant II.—		
Municipal Schools	930	454
Salary grants	100	279
Contribution to Local Funds		57
Results' grants	200	
Grant III.—		
Hospitals and Dispensaries	1,810	2,130
Vaccination	150	120
Registration of births, &c.	180	179
Conservancy	3,200	5,139
Grant IV.—		
Lighting	2,140	1,606
Miscellaneous	620	814
Grant V.—		
Supervision	1,770	1,865
Balance		2,108
Total	19,900	19,629

Proceedings of the Madras Government, Financial Department,
10th September 1873.

3. The whole demand under "House-tax" was collected within the year, the slight increase over the estimates being due to the extension of the municipal limits. The receipts from Profession-tax were over-estimated, as the actuals show a decrease of Rupees 679, although the whole realizable demand was secured within the year by means of 347 prosecutions before the Magistracy, the only legal means of enforcing payment of that tax. The large number of prosecutions on this account led also to an increase in the revenue from "Magisterial fines."

4. The expenditure on New Works was rather less than half the amount estimated, owing partly to the resolution to rent a school-house instead of building one. The further short expenditure is not explained.

5. The educational expenditure was confined to one Municipal School established during the year under review, and the payment of salary grants to Mission Schools. The proposal to introduce result grants is approved.

6. The entertainment of a first-class Dresser in lieu of the second-class Dresser formerly employed has raised the expenditure on the dispensary establishment. A report on the working of that institution should have been submitted.

7. The progress reported under Conservancy and Lighting is satisfactory.

8. The Auditor remarks on the practice obtaining in the office of not entering, under the correct dates, the receipts of the last two or three days of each month, and quotes G.O., dated 10th October 1872, No. 1389, pointing out that 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. In reply the Vice-President draws attention to the Accountant-General's Circular letter to all Collectors, No. 7983, dated 27th March 1871, "in accordance with which Municipal accounts must tally monthly with the Treasury accounts, and any deviation be explained." The Government have referred to a copy of this circular, and are unable to find anything therein to authorize the practice animadverted on by the Auditor. The circular merely prescribes a statement of "moneys remitted" by the Municipality to the Treasury.

9. TUTCORIN.—In this Municipality the audit of the accounts led to the discovery of a systematic course of peculation on the part of the Head Clerk, who has been criminally convicted, with reference to which it must be remarked that a large number of the defalcations reported could not have occurred at all but for lax supervision exercised over the office, and the Government direct the immediate adoption of the improvement suggested by the Auditor, or such modifications thereof as the Commissioners may deem more convenient and equally satisfactory, a special report being submitted on the subject.

10. The following table shows the estimates and actuals for the year:—

Proceedings of the Madras Government, Financial Department,
10th September 1873.

RECEIPTS.			CHARGES.		
	Estimates.	Actuals.		Estimates.	Actuals.
	RS.	RS.		RS.	RS.
Balance brought forward	2,500	3,665	Grant I.—		
House-tax	2,600	2,753	New Works	5,500	2,411
Trades-tax	3,600	2,810	Repairs	3,000	3,632
Tax on vehicles	400	319	Other items	800	729
Registration of carts	100	78	Grant II.—		
Tolls	7,600	7,653	Results' grants	500	13
Fees	200	151	Grant III.—		
Fines	400	257	Dispensary	1,960	1,362
Endowments and contributions.	600	700	Vaccination	180	210
Miscellaneous	250	924	Registration of births, &c.	240	258
			Conservancy	2,680	3,303
			Grant IV.—		
			Lighting	1,130	864
			Watering streets, &c.	500	233
			Grant V.—		
			Supervision	1,260	1,560
			Refunds	500	50
			Balance	500	4,735
			Total	18,250	19,360
Total	18,250	19,310			

11. It is to be observed that the receipt and expenditure sides of the statements submitted do not balance. It seems probable that the difference may be owing to the refund to Devasagayam Maxeranga having been erroneously deducted from the receipt side under the rule referring to refunds of taxes.

12. The excess in the receipts from House-tax was owing to the addition of the village of Maloor to the Municipality. The decrease under "Trade-tax" is noted in the report but not explained. The receipts under "Miscellaneous" are swelled by a sum of Rupees 228, "Sale of medicine," which should have appeared under 5, Endowments, (a) Hospitals, if, as the Government presume, the medicines were sold from the dispensary. Statement I.-A is incorrectly prepared, and must be revised.

13. There is a considerable short expenditure on New Works, regarding which no explanation is submitted. Under "Education" very little has been done, but it is reported that the Commissioners are endeavouring to bring other schools under inspection. The progress of operations under the other heads appears satisfactory, and the Government are glad to learn that a fresh-water project is receiving the serious attention of the Commissioners.

14. PALAMCOTTAH.—The subjoined table shows the estimates and actuals:—

RECEIPTS.			CHARGES.		
	Estimates.	Actuals.		Estimates.	Actuals.
	RS.	RS.		RS.	RS.
Balance brought forward	2,500	4,945	Grant I.—		
Rate on houses, &c.	3,300	3,271	New Works	6,650	5,427
Tax on arts, &c.	2,000	984	Repairs	3,360	3,791
Tax on vehicles, &c.	1,400	1,376	Other items	550	555
Registration of carts	450	465	Grant II.—		
Tolls	7,100	8,314	Grants-in-aid	1,000	1,032
Fees	100	120	Contribution to Local Funds	...	51
Fines	250	372	Grant III.—		
Endowments, contributions, &c.	6,080	7,467	Dispensary	5,020	5,713
Miscellaneous	900	862	Vaccination	120	123
			Registration of births, &c.	190	193
			Conservancy	3,020	2,473
			Grant IV.—		
			Lighting	1,100	1,015
			Market	250	201
			Other items	1,020	1,642
			Grant V.—		
			Supervision	1,590	2,408
			Refunds	310	4
			Balance	310	3,548
			Total	24,180	28,176
Total	24,180	28,176			

*Proceedings of the Madras Government, Financial Department,
10th September 1873.*

15. The collection of the House-tax was satisfactory, no outstanding balance remaining at the end of the year. With the Profession-tax the reverse was the case, but the short collection was the result of a deliberate resolution to refrain, as far as possible, from coercive measures. As the tax has been abandoned for the year 1873-74 no difficulty is anticipated in realizing the arrears of the year under review. The increase under "Tolls" is reported to be chiefly due to the reopening of the bridge over the Tambrapurni.

16. The Government regret to hear of the error in the levels of the new masonry channel to the tank of the Ramasawmi Covil, which was built at a cost of Rupees 3,203.

17. No separate report on the dispensary has been submitted as directed in G.O., dated 2nd March 1872, No. 209, nor is any allusion made to it in the Vice-President's letter. Vaccination is similarly ignored. The contract system is reported to have worked fairly in lighting, but the Commissioners were compelled to resume the direct management of the conservancy of the town, which is now being carried out in a satisfactory manner.

(True Extract.)

J. H. M. S.
Chief Secretary.

To the President of the Municipal Commissions in Tinnevely.

- .. Public Works Department.
- .. Revenue Department.
- .. Board of Revenue.
- .. Accountant-General.
- .. Sanitary Commissioner.
- .. Surgeon-General, Indian Medical Department.
- .. Director of Public Instruction.
- .. President of the Local Fund Boards, Tinnevely.

*Due 1893 Debt
\$3002*

Obbt. of 1873 ~~Address~~

FINANCIAL.

7.
THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS IN
TINNEVELLY,
&c., &c., &c.

Printed September, 1873.
Recd — 11-25-25 3/10/73

G.O., 10th September 1873, No. 1263.

SEPTEMBER.
Nos. 19-20.

Tinnevely District Municipalities.—The annual reports of the Tinnevely, Puthootri, and Palamcottah Municipalities for 1872-73, reviewed.

*21/158.
Dunster*

26/4/73