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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Proceedings of the Madras Government, Financial Department,
1st April 1873.

No. 9. Read the following letter from the President of the Municipal Commissions, Tinnevely, to the Chief Secretary to Government, Fort St. George, dated Tinnevely, 13th January 1873, No. 8:—

I have the honour to forward, herewith, the Budgets of receipts and expenditure for 1873-74 in the three municipal towns of this District.

TINNEVELLY.—Of the Rupees 20,920 proposed to be raised in this town, Rupees 9,450 are from tolls, taxes on vehicles and animals, and the registration of carts. This estimate is Rupees 3,000 less than that of last year, owing to the falling off in the tolls consequent on the through traffic escaping taxation.

The tax on houses is estimated at Rupees 2,400, a trifle over last year's estimate.

The tax on arts, trades, and professions is estimated at Rupees 3,000, or Rupees 600 less than last year, to allow of a more liberal scale of classification and the exclusion of some petty trades.

Rupees 1,200 will be received from the Palamcottah Municipality as a contribution to the Tinnevely Hospital from Lungerkhana Funds.
Vide Proceedings of Government, No. 1427, dated 21st October 1872.

Rupees 2,000 will be received from the Local Fund Board, in payment for a road originally constructed by the Municipality, but made over to the Local Fund Board as beyond municipal limits.
Vide Proceedings of Board of Revenue, No. 1122, dated 26th June 1872.

The balance in hand is estimated at Rupees 1,500. Excluding these Rupees 4,700, the assessment averages 12 annas a head on a population of 20,940.

The proposed expenditure is Rupees 20,420, viz.:—

Rupees 1,234 for education.
„ 2,700 for medical charges.
„ 4,550 for new buildings, roads, and drains.
„ 4,010 for repairs to do.
„ 3,560 for conservancy.
„ 2,566 for lighting, &c.
„ 1,800 for establishment.

Total ... 20,420

The charge for medical aid includes Rupees 500 for a Lock Hospital as per Resolution attached, such a hospital being urgently needed for the cure of the disease which is now scourging the town and has repeatedly attracted the attention of the Deputy Inspector-General of Hospitals and the Sanitary Commissioner, as per extracts annexed.

PALAMCOTTAH.—Of the Rupees 21,500 proposed to be raised in this town, Rupees 11,000 are from tolls, taxes on vehicles and animals, and the registration of carts; this is Rupees 2,150 in excess of the estimate for last year, consequent on the re-opening of the Sulochennam Bridge.

The tax on houses is estimated at Rupees 3,300, or the same as last year; and it is proposed to abolish the tax on arts, trades, and professions altogether, as per

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Resolution and copy of a letter annexed. The small sum that can be raised by this tax is not required, while its imposition is thought to be a hardship.

The net receipts from the Lungerkhana Fund are estimated at Rupees 3,920, and the balance in hand at Rupees 1,000. Excluding these Rupees 4,920, the assessment averages 1 Rupee a head on a population of 17,495.

The proposed expenditure is Rupees 20,500, viz. :—

Rupees	1,160	for education.
"	5,265	for medical charges.
"	4,150	for new buildings, roads, and drains.
"	1,150	for repairs to do.
"	2,620	for conservancy.
"	1,100	for lighting.
"	3,630	for establishment.
"	1,300	for avenues and nurseries.
"	125	for sundries.
Total ...	20,500	

TUTICORIN.—Of the Rupees 15,750 proposed to be raised in this town, Rupees 7,050 are from tolls, taxes on vehicles and animals, and the registration of carts. This estimate is Rupees 2,900 less than that of last year, owing to last year's estimate having been framed on the presumption that Government would sanction an increased rate of toll in consideration of the great cost of repairs. The increased rate was, however, negatived, and the present estimate provides for the usual two-anna rate.

The tax on houses is estimated at Rupees 2,800, or a trifle more than last year, consequent on the extension of municipal limits.

The tax on arts, trades, and professions is estimated at Rupees 3,600, the same as last year.

The balance in hand is estimated at 500 Rupees. Excluding this, the assessment averages Rupees $1\frac{1}{2}$ a head on a population of 10,485.

The proposed expenditure is Rupees 15,385 viz. :—

Rupees	500	for education.
"	2,210	for medical charges.
"	4,650	for new buildings, roads, and drains.
"	2,675	for repairs to do.
"	3,060	for conservancy.
"	900	for lighting.
"	1,090	for establishment.
"	300	for avenues.
Total ...	15,385	

EXTRACT from the Proceedings of the Tinnevely Municipality held on 28th December 1872.
Resolved that the remaining 500 Rupees be set aside to meet the cost of a Lock Hospital, which is urgently needed for this town, if the Government are willing to sanction it.

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EXTRACT from an Extract from the Annual Inspection Report of the Civil Dispensary, Palamcottah, by the Deputy Inspector-General, Indian Medical Department, Southern District, dated 12 October 1872.

Paragraph 19. Venereal disease prevails to a lamentable extent both in this town and Tinnevely. Soon, in the interests of the public health, legislative means will be demanded by the people to arrest an evil whose effects it would be difficult to exaggerate. Even now, as a hereditary malady, it is to be seen in the infant in arms and in the grotesque features of older children. It is proposed to convert the former Lunatic Asylum into a hospital for the reception of high-caste applicants for in-treatment. But this will prove a failure, for the conditions in this building are absent, without which, this class of sick will never consent to become *interus*. Why not then turn it to use as a Lock Hospital, for which purpose it would answer admirably? And thus it would be possible to do away with a great wrong inflicted on the suffering poor by compelling them to herd together with prostitutes in the Civil Dispensary suffering under the diseases of their loathsome calling.

EXTRACT from the Notes of the Sanitary Commissioner on the Results of the Inspection of his several Tours during 1872.

The Branch Dispensary appears to be a useful institution and doing much good. I noted that a large proportion of the inmates were suffering from a very bad form of venereal disease, and, from the testimony of the Dresser, this malady would appear to be peculiarly rife.

I may be permitted to direct attention to the appended memorandum, by the Hospital Assistant attached to the Branch Dispensary, on the prevalence of prostitution in Tinnevely; and, with regard to the allegation that the Bandypettahs of the town are frequented by women of loose character, the Municipality may doubtless be able to take steps for the diminution of the evil.

I do not desire to press upon the Municipality the introduction of the provisions of the Contagious Diseases' Act within the town, but I should point out that the form of the disease now prevailing is very severe, and that every effort should be made to bring the common women of the town under better police supervision.

EXTRACT from the Proceedings of the Municipal Commissioners of Palamcottah at the General Meeting held on the 30th November 1872.

Resolved, in reference to the Budget for 1873-74, that the item of Rupees 1,450, being the amount expected to be realized from the tax on arts, trades and professions, be struck out from the estimate of receipts for that year, and that the President be requested to move the Government to permit the Commissioners to withhold the collection of the said tax under Section 38 of the Towns' Improvement Act III. of 1871.

2. Resolved, also, that the Budget be passed and submitted to the President with the amendment proposed in regard to the trades-tax.

From the Vice-President, to the President of the Palamcottah Municipality, dated Palamcottah, 12th December 1872, No. 137.

I have the honour to transmit, herewith, the Budget Estimates of receipts and disbursements of this Municipality for 1873-74, prepared in accordance with the forms circulated with Proceedings of Government, No. 1646, dated the 28th October 1871.

2. It was laid before the Commissioners at their general meeting held on the 30th November last, when it was unanimously resolved to expunge the tax on arts, trades, and professions as being obnoxious to the people, and not worth the trouble of collection (the income derivable therefrom being estimated at only Rupees 1,500) at the expense of so much bad feeling as has been

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already exhibited in connexion with it. The item has accordingly been struck out, and a proportionate reduction made in the expenditure, but no useful work which it was contemplated to execute during the year has been actually abandoned on this account.

3. Under these circumstances, I have been desired to solicit your kind support in the action the Commissioners have taken in reference to this tax, and to move the Government, under Section 38 of the Towns' Improvement Act III. of 1871, to permit them to withhold the collection of the tax.

4. I have also to explain that the Commissioners have resumed the collection of the tolls, as the contractors did not consider it worth their while to renew their engagements on the usual terms, but demanded a still further reduction, which the Commissioners did not see fit to allow with the prospect of Sulochennam's Bridge being so soon opened for traffic.

No. 10. ORDER THEREON, 1st April 1873, No. 434.

With the letter above recorded, the President of the Municipalities in the

Tinnevelly. Receipts.		RS.
Balance	...	1,550
Assignment	...	20
Rates on houses	...	2,400
Tax on arts, &c.	...	3,000
Tax on vehicles	...	700
Registration of carts	...	450
Tolls	...	8,300
Fees	...	250
Fines	...	200
School Fees	...	170
Dispensary	...	1,200
Local Fund contribution for roads	...	2,000
Miscellaneous	...	500
	...	180
Total	...	20,920

Expenditure.		RS.
Public Works—		
New Works	...	4,550
Repairs	...	3,250
Other items	...	760
Education—		
Municipal Schools	...	720
Salary grants	...	200
Results grants	...	250
Inspection	...	64
Sanitation—		
Dispensary	...	2,400
Vaccination	...	120
Registration of births and deaths	...	180
Conservancy	...	3,560
Miscellaneous—		
Lighting	...	2,190
Other items	...	376
Supervision	...	1,800
Balance	...	20,420
	...	500
Total	...	20,920

Tinnevelly District submits the Budget Estimates for the year 1873-74.

2. TINNEVELLY.—The reason assigned for the decrease in the proceeds of the profession-tax, namely, a more liberal classification and the exemption of petty trades, is satisfactory. The revenue from tolls still bears a high proportion (39·67 per cent.) to the gross income of the Municipality, but the Government do not consider it so objectionable now that arrangements have been made by which the through traffic may escape taxation. The proposed items of expenditure under Public Works appear to be unobjectionable and call for no special remark. The increased allotment for conservancy is approved, and, under the circumstances stated by the President, the Government will not object to the expenditure of Rupees 500 for the up-keep of the Lock Hospital. A reference to the Proceedings of the Board of Revenue, dated 26th June 1872, No. 1122, shows that the Local Fund contribution of Rupees 2,000

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PALAMCOTTAH. Receipts.		RS.
Balance	...	1,000
Rates on houses	...	3,300
Tax on arts, &c.	...	50
Tax on vehicles	...	1,500
Registration of carts	...	475
Tolls	...	9,000
Fees	...	175
Fines	...	400
Dispensary	...	3,920
Contribution from Local Funds to		
Dispensary	...	460
Miscellaneous	...	1,180
Total	...	21,460

Expenditure.		RS.
Public Works—		
New Works	...	4,150
Repairs	...	1,150
Other items	...	505
Education.		
Salary Grants	...	516
Results Grants	...	484
Inspection	...	160
Sanitation.		
Dispensary	...	4,920
Vaccination	...	135
Registration of births and deaths	...	210
Conservancy	...	2,620
Miscellaneous.		
Lighting	...	1,100
Market	...	290
Avenues	...	1,300
Other items	...	260
Supervision	...	2,700
	...	20,500
Balance	...	960
Total	...	21,460

Tuticorin. Receipts.		RS.
Balance	...	500
Rates on houses	...	2,800
Tax on arts, &c.	...	3,600
Tax on vehicles	...	350
Registration of carts	...	100
Tolls	...	6,600
Fees	...	250
Fines	...	500
Dispensary	...	150
Contribution from Local Funds	...	650
Miscellaneous	...	250
Total	...	15,750

was sanctioned from the current year's reserve, but the entry may stand as it will not affect the balance of the Budget.

3. PALAMCOTTAH.—An increase of Rupees 2,000 is anticipated under the head of Tolls in consequence of the re-opening of the Sulochennam Bridge, and the Commissioners propose doing away with the trades-tax (except in the case of arrears) as they will have sufficient funds without it to meet all demands. The Government would have preferred that the income from tolls should not have formed so large a proportion (41·93 per cent.) of the gross receipts of the Municipality; but, as the rates levied are only half the maximum prescribed in the Schedule, they do not consider it necessary to interfere. The Local Fund contribution to the Dispensary has been reduced to Rupees 460, the amount sanctioned last year and shown again in the Local Fund Budget for 1873-74. The proposed items of expenditure appear to have been judiciously selected.

4. TUTICORIN.—The amounts entered in the Budget for the current year should have been shown in the last column of Statements I. and II. The details in Statement II.-A do not correspond with the entry under New Works in Statement II. This should be explained. The various items of income do not materially differ from those of the current year, except in the case of tolls for which a satisfactory reason is assigned. The gross amount at the disposal of the

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<i>Expenditure.</i>		
Public Works—		rs.
New Works	4,650	
Repairs	1,500	
Other items	1,175	
Education—		
Results grants ..	500	
Sanitation—		
Dispensary	1,730	
Vaccination	240	
Registration of births and deaths ...	240	
Conservancy	3,060	
Miscellaneous—		
Lighting	900	
Watering streets and avenues ...	300	
Supervision	1,090	
	15,385	
Balance ...	365	
Total ...	15,750	

Commissioners is, however, estimated at Rupees 2,500 less than in the current year through the opening balance being much smaller, and the consequence is a considerable reduction in the grant for Public Works. The Government trust that the small amount to be devoted to repairs was decided on after due consideration. The other items seem unobjectionable.

5. The estimates of the three Municipalities are passed with the above-mentioned slight modification and the usual Notifications will issue. It is desired that the profession-tax may be dispensed

with in preparing the Budgets for 1874-75, and the Government trust that it may be possible to do so without the submission of proposals for any material increase in the other forms of taxation.

NOTIFICATIONS.

Under the provisions of Section 38, Act III. of 1871 (the Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Tinnevely, in the Tinnevely District, to levy during the year beginning 1st April 1873 and ending 31st March 1874—

- A rate on houses, buildings, and lands, according to the annual value thereof.
- A tax upon arts, professions, trades, and callings.
- Tolls on carriages, carts, and animals entering the municipal limits at half schedule rates.
- Taxes on carriages, horses, and other animals as described in Schedule C to the above Act annexed.
- Fees on the registration of carts.

Under the provisions of Section 38, Act III. of 1871 (the Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Palamcottah, in the Tinnevely District, to levy during the year beginning 1st April 1873 and ending 31st March 1874—

- A rate on houses, buildings, and lands, according to the annual value thereof.
- Tolls on carriages, carts, and animals entering the municipal limits at half schedule rates.
- Taxes on carriages, horses, and other animals as described in Schedule C to the above Act annexed.
- Fees on the registration of carts.

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Under the provisions of Section 38, Act III. of 1871 (the Towns' Improvement Act), the Governor in Council authorizes the Municipal Commissioners for the Town of Tuticorin, in the Tinnevely District, to levy during the year beginning 1st April 1873 and ending 31st March 1874—

- A rate on houses, buildings, and lands, according to the annual value thereof.
- A tax upon arts, professions, trades, and callings.
- Tolls on carriages, carts, and animals entering the municipal limits at half schedule rates.
- Taxes on carriages, horses, and other animals as described in Schedule C to the above Act annexed.
- Fees on the registration of carts.

(By order of the Right Honourable the Governor in Council.)

Chief Secretary.

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

Exd. J. H. Burns.

Revenue Report
No 1060

Budget of 1873-74
FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSIONS
Tinnevely
Ac.

Dated April, 1st,
Recd. 1873

G. O., 1st April 1873, No. 434.

APRIL
Nos. 9-10.

No 45 - 16th April 1873

Reviewing the Budget Estimates of the Town
of IV, Palamcottah, and Tinniveru Municipal
Nos. 1673-74.

W. M. M. M.

No. 45.

Received

16th April 1873.