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# MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

*KEY* DEPARTMENT

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**Municipal—Reports.**

No. 171. *Read letter from A. J. STUART, Esq., President of the Municipal Commissions, Tinnevely District, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Melagaram, 4th August 1876, No. 297.*

I have the honor to submit the annual and audit reports of the three Municipalities of this district for 1875-76.

**TINNEVELLY.**

**RECEIPTS.**—The receipts during the year were Rupees 14,724, the balance at the commencement of the year Rupees 123, total Rupees 14,847, against Rupees 16,663, the receipts of last year. The falling off was chiefly owing to the small balance at the beginning of the year and to a falling off under Tolls.

**House-tax.**—Rupees 2,437-11-6 were collected under this head, against Rupees 2,360-6-9 last year, at  $3\frac{1}{2}$  per cent. as in last year. Coercive measures were adopted in thirty cases, but in no case was the property sold.

**Tolls.**—This item was retained under the immediate management of the Commissioners, as in the previous years, and brought in Rupees 7,126-13-0 against Rupees 7,752-10-0 in 1874-75. The deficiency is attributed to the increased facilities afforded by the looplines, for the free passage for traffic, and it is feared that the receipts under this head will fall still shorter on account of the opening of the Railway, registered carts being employed in bringing things from the Railway into the town which formerly came in carts from villages and paid toll on entering.

**Tolls on Vehicles, &c.**—This brought in Rupees 1,284-5-0. This is in excess of the collection of last year by Rupees 124.

**Registration of Carts, &c.**—The collection under this head was Rupees 680-14-0, against Rupees 623-8-0 the year previous.

**Fees from Slaughter-house, &c.**—Rupees 307-12-0 were realized from fees against Rupees 210 in the previous year.

**Magisterial Fines.**—Rupees 319-7-0 were collected under this head against Rupees 216-10-0 in 1874-75.

**State Contribution.**—The receipt under this head was Rupees 47-4-0 against Rupees 57-1-0 in last year.

**Contribution from Local Funds.**—The receipts under this head were 603 Rupees against Rupees 530 in the year previous, the increase of 73 Rupees being special contribution for the establishment of cholera quarantines out of municipal limits.

**Other Receipts.**—This brought in Rupees 1,317-0-4 against Rupees 1,831-0-3 in 1874-75.

**EXPENDITURE.**—The expenditure was Rupees 14,695, and the balance at the close of the year amounted to Rupees 151-14-0, which tallies with the amount credited in the Treasury accounts.

**GRANT I—Public Works—New Works.**—The gravelling of the road along the Nainakulam tank south bank, for which provision was made in the Budget, was not undertaken for want of funds, but Rupees 284-15-0 were spent under this grant under the head of "Sanitary and Miscellaneous." The principal work was the construction of a substantial bathing-ghaut with steps in the Nainakulam



tank bank, within the limits of the Municipality, at a cost of Rupees 255-8-0, the other works being of a sundry nature, such as the construction of a culvert latrine, &c.

*Repairs.*—Rupees 899-3-9 were spent in gravelling fourteen streets and widening and improving a bridge over the Nainakulam channel, across the main road to Madaya, and in improving and levelling one of the streets; Rupees 176 were spent on Sanitary and Miscellaneous works under this head, for repairing stalls in the Municipal market and improving cross tunnels in the Madura road, &c.

*Establishment, &c.*—Under this head, cost Rupees 435-9-4, against Rupees 937-3-7 in 1874-75. The decrease is owing to only three Inspectors for two months and one for ten months having been employed, while provision was made in the Budget for four Inspectors.

*GRANT II—Education.*—Rupees 980-7-8 were spent on this head, Rs. 863-6-0 having been spent under the head Result Grants. Bills to the extent of Rupees 638-8-0 for grants for Prial Schools had to be put off for payment in the current year for want of funds; Rupees 117-1-8 were spent on Establishment and Contingencies.

*GRANT III—Sanitation and Medical Services—Hospital and Dispensaries.*—The expenditure under this head was in excess of the receipts by Rupees 820. This was met from the general funds; special remedial measures were this year adopted at a cost of Rupees 364 on account of the prevalence of cholera. The number of in and out patients treated in the Branch Dispensary was 124 and 5,794, respectively against 138 and 5,421 in 1874-75. The Dispensary building is in good order, and the public have much confidence in the Hospital Assistant in charge. European treatment is being gradually appreciated. A copy of the Zillah Surgeon's medical report is attached.

*Vaccination.*—Rupees 246-6-0 were spent under this head; 408 persons were successfully vaccinated during the year against 432 in the previous year.

*Registration of Births and Deaths.*—Rupees 210-7-0 were spent on this head. There were 710 births, 360 males and 350 females, and 1,132 deaths, 546 males and 586 females, against 859 births, 437 males and 422 females, and 747 deaths, 381 males and 366 females, in 1874-75. The increase in the number of deaths was mainly attributable to the prevalence of cholera. The deaths from cholera alone amounted to 288, 130 males and 158 females. To ensure the prompt registration of births and deaths, the Registrar is paid partly by fees and partly by results, 1 Anna being given for every birth or death registered.

*Conservancy.*—The conservancy of the town was under the direct management of the Commissioners, and was carefully looked after. The cost was Rupees 3,495-4-3; twelve carts were employed during the year for the removal of filth and rubbish; cholera prevailed for six months, and special sanitary steps had to be taken for checking its progress. Pill distributors were employed under the superintendence of the Hospital Assistant attached to the Dispensary; a cholera camp was arranged outside the town for the treatment of indigent travellers; and quarantine establishments were maintained at the several entrances to the town; three extra carts and six extra sweepers were also engaged; total cost under Grant III was Rupees 6,863-1-5.

*GRANT IV—Miscellaneous Municipal Purposes—Lighting.*—This was supervised by the Divisional Commissioners. The expenditure under this head was Rupees 1,402; 146 lamps were lighted during the year. The average cost of each lamp or one month was not more than 12 Annas, or 9 Rupees a-year. The water pandal was maintained during the year at a cost of Rupees 88-5-5, and Rupees 372-4-2 were spent on watering streets and planting and watching avenues, and the rest was spent on sundries. Total expenditure under the grant Rupees 1,873-3-4.

*GRANT V—Office Establishment and Contingencies.*—The office establishment cost Rupees 1,324-8-9, and the contingencies and furniture cost Rupees 89-10-4. Toll establishment and contingencies cost Rupees 1,415-11-1; Rupees 100 were paid to the Auditor; Rupees 220-12-0 were spent on account of printing charges; and 32 Rupees were defrayed on account of the expenses of a civil suit. The total under this head thus amounted to Rupees 3,182-10-2 against Rupees 3,273-15-3 in the previous year.

The population of the town is 21,044, and the taxation averages Annas 8-6 per head.

The following statement exhibits the receipts and expenditure and shows on the whole an increase of expenditure on Education and Sanitation to the extent of about Rupees 300 and 1,000, respectively, and a decrease in Public Works to meet a reduction of income amounting to nearly 1,600 Rupees:—

#### PALAMCOTTAH.

*RECEIPTS.*—The receipts of the year were Rupees 17,232-4-0, the balance Rupees 883-15-2, making a total of Rupees 18,116-3-2 against Rupees 21,065-5-4 in the previous year. This decrease is attributable to the balances from the previous year having been much larger in 1874-75 than in the year under report and to a falling off in Tolls.

*House-tax.*—This brought in Rupees 2,544-13-4 against Rupees 3,185-2-7 in 1874-75 at Rupees 4-11-0 per cent. This decrease is owing to the lower rate of tax levied during the year under report under G.O., No. 730, dated 5th April 1875. Coercive measures were resorted to in only a few cases, but in no case was property sold.

*Tolls.*—The receipts from tolls, which were leased out on contract, were Rupees 6,585-8-0 against Rupees 7,388-2-0 in the previous year. The decrease under this head was attributable to the tolls having been farmed out instead of being kept under the direct management of the Commissioners, as originally intended.

*Tolls on Vehicles, &c.*—The receipts under this head were Rupees 1,256 against Rupees 1,264-12-0 in the year previous.

*Registration of Carts, &c.*—The collections under this head amounted to Rupees 430 against Rupees 394 in the previous year.

*Fees from Slaughter-houses, &c.*—Rupees 157-8-0 were collected from fees against Rupees 137-12-0 in last year.



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*Magisterial Fines.*—Rupees 206-4-0 were collected during the year against Rupees 109-10-0 in the year before. The increase is attributable to a larger number of prosecutions having been made during the time cholera was prevalent.

*State Contribution.*—The receipt under this head was Rupees 52 during the year, against Rupees 59-15-0 the year previous.

*Contribution from Local Funds.*—The receipts under this head were Rupees 460 as in last year.

*Other Receipts* amounted to Rupees 5,531-2-8 in the year against Rupees 5,174-14-8 in the year previous.

*EXPENDITURE.*—The expenditure was Rupees 16,965-12-3, and the balance at the close of the year was Rupees 1,150-6-11, and this amount tallies with that entered in the Treasury accounts.

*GRANT I—Public Works—New Works.*—Rupees 1,408 were spent under this head during the year against Rupees 2,008-15-6 the year previous. The principal works executed during the year were (1) the construction of three bathing-ghauts, at a cost of Rupees 284, at Murugankurichi, Padupetta, and Vadakupetta; (2) the construction of a road to Padupetta south street at a cost of Rupees 140; (3) the construction of a new Teppakulam, in the bed of Ilandakulam tank, at a cost of Rupees 325; (4) the construction of a bridge over the Palien channel near Mulikulam tank at a cost of Rupees 441; and (5) the construction of post-boxes at a cost of Rupees 146-4-0, the other works being of a petty nature.

*Repairs.*—Rupees 1,084-3-4 were spent under this head against Rupees 1,433-15-1 in 1874-75. The chief repairs executed during the year were the gravelling of streets and roads, at a cost of Rupees 623-0-1, the reconstruction of a wall of the new Teppakulam, in the bed of the Ilandakulam tank, at a cost of Rupees 115-8-0, the reconstruction of a bathing-ghaut, at a cost of Rupees 66, and the blasting of wells, &c., at a cost of Rupees 76-9-4. The other works were of a petty nature.

*Establishment, &c.,* cost Rupees 250-4-2 against Rupees 197-14-4 in the year previous.

*GRANT II—Education.*—The grant under this head was Rupees 600, but the expenditure was Rupees 749-2-4. The increase was owing to bills for results grants for 1874-75 having been paid in the year under report.

*GRANT III—Sanitation and Medical Services—Hospitals and Dispensaries.*—The receipts of the Lunkerkhana during the year amounted to only Rupees 4,521, but the institution was maintained at a cost of Rupees 6,248 against the Budget allotment of Rupees 5,920. The difference of Rupees 1,727 was made good from the general fund. The number of in and out patients during the year was 455 and 5,969, respectively, against 490 and 6,378 in the previous year. The decrease in the number of in and out patients treated is attributed to the prevalence of cholera, when natives were afraid to come to the Dispensary. A financial statement of the Dispensary for the year under review and extract from the Medical officer's report on the working of the institution are enclosed.

*Vaccination.*—Rupees 119-10-11 were spent under this head. Only 343 were vaccinated during the year against 719 in the year before. This decrease was

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caused by the dismissal of the male and female vaccinators, whose work did not satisfy the Commissioners and to the difficulty of obtaining substitutes.

*Registration of Births and Deaths.*—Rupees 143 were spent on this head. There were 664 births and 605 deaths against 719 births and 565 deaths in the previous year. The increase of mortality during the year was owing to the prevalence of cholera. One hundred and one persons died of cholera alone.

*Conservancy.*—This was under the direct management of the Commissioners, and cost Rupees 2,224-3-1. The sweepings and rubbish were carted away to a distance from town, and were burnt regularly once a week. The manure, &c., realized Rupees 30-1-6 by sale. The total cost under Grant III amounted to Rupees 8,686-10-9.

*GRANT IV—Miscellaneous Municipal Purposes—Lighting.*—This was leased out as in previous year on contract, and cost Rupees 1,70-8-2; 115 lamps were lit during the year under report against 109 last year. The cost per lamp per mensem was Annas 12-6 against Annas 14 in the previous year.

The market was maintained at a cost of Rupees 324-14-10. The Municipal gardens were looked after by gardeners employed for the purpose, at a cost of Rupees 1,063-11-8; 605 trees were planted during the year, and the gardens are in a fair condition. Rupees 358-1-4 were spent on planting and watching avenues, Rupees 151-5-11 were spent on establishment and contingencies of the travellers' bungalow, and Rupees 71-15-7 for pill distributors employed during the prevalence of cholera, and the rest on sundries. Total cost, Rupees 20,143-1-6.

*GRANT V—Office Establishment and Contingencies.*—The office establishment cost Rupees 1,185-13-10, and the contingencies and furniture Rupees 106-7-5. Rs. 100 were paid to the Auditor; Rupees 53-9-0 were spent on printing charges; Rs. 168 were paid on account of office-rent; and the rest was on sundries. The total cost under this head amounted to Rupees 1,642-7-2 against Rupees 1,714-0-6 in the previous year, and Rupees 2,800 allotted in the Budget. The difference between the actuals of this year under this head and the amount budgeted was owing mainly to the farming out of the tolls, which the Commissioners at first thought of keeping under their own management, and for which they provided Rupees 1,200 in the Budget.

The population of the town is 17,945, and the taxation averages Annas 10 per head.

The following statement exhibits the receipts and expenditure. It will be observed that there is a general decrease of expenditure in every item, as compared with the previous year, to meet reduced income amounting to nearly 3,000 Rupees. In the case of Education only there is a small increase of expenditure:—

TUTICORIN.

*RECEIPTS.*—The receipts of this Municipality for 1875-76 were Rupees 18,770-9-0, and the balance at the beginning of the year Rupees 732-5-7, making a total of Rupees 19,502-14-7 against Rupees 21,458-15-10. The falling off was mainly owing to the rate of House-tax having been reduced from 6½ to 3½ per cent. and to a falling off in Tolls.



*House-tax.*—The receipts under this head amounted to Rupees 3,631-10-0 against Rupees 6,107-14-6 the year previous. This decrease is due to the imposition of the tax at  $3\frac{1}{2}$  per cent. instead of  $6\frac{1}{4}$  per cent., the last year's rate, as per G.O., No. 730, dated the 5th April 1875. There is a slight increase in the collection under this item if the proportion of the rates at which the tax was collected in the two years is taken into consideration. There were ten appeals against the imposition of the House-tax. In seven of these the original order was confirmed. The whole amount of the tax, deducting amount remitted on appeal, was collected within the year. Coercive measures were resorted to in 225 cases out of 2,227, and in only one instance the property attached had to be sold.

*Tax on Arts and Trades.*—The collection under this head during the year amounted to Rupees 2,587-8-0 against Rupees 2,141-8-0 the previous year. The increase was attributable to greater accuracy in assessing the tax and to the increase of trade. There were thirty-seven appeals against assessments to this tax. In thirty-one cases the original order was confirmed. The full amount of the tax deducting amount remitted, &c., was collected within the year.

*Tolls.*—The tolls were let out on contract and realized Rupees 8,550 against Rupees 9,400 last year. The fall in income under this item is due to the opening of the Railway. The tolls for 1876-77 have fetched only Rupees 5,000.

*Tolls on Vehicles, &c.*—This brought in Rupees 637-8-0 during the year against Rupees 537-8-0 the year previous. This increase was also attributable to greater accuracy in the assessment of this tax, and to the increase in the number of vehicles and animals in the town.

*Registration of Carts, &c.*—The collections under this head amounted to Rupees 156 against Rupees 128 the year previous.

*Fees from Slaughter-house, &c.*—Rupees 316 were collected on account of fees against Rupees 418 in the previous year.

*Magisterial Fines.*—Rupees 247-10-3 were realized during the year against Rupees 176-2-0 the year before.

*State Contribution.*—The receipt under this head was Rupees 120 against Rupees 169-4-0 in 1874-75.

*Contribution from Local Funds.*—The receipts under this head were Rupees 1,000 as in last year.

*Other Receipts.*—This brought in Rupees 1,424-4-9 against Rupees 1,165-8-5 in 1874-75.

*EXPENDITURE.*—The expenditure was Rupees 19,429-12-10, and the balance at the close of the year Rupees 73-1-9, which tallies with the amount in the Bank to the credit of the Municipality.

*GRANT I—Public Works—New Works.*—Rupees 1,921-5-6 were spent in making four new and useful roads against Rupees 4,499-13-9 in the year previous, and Rupees 1,083-3-7 in Sanitary and Miscellaneous works under this head. Total expenditure under the grant amounted to Rupees 3,004-9-1. The principal works executed during the year under Sanitary and Miscellaneous were (1) laying down earthenware pipes to carry fresh water into the town; (2) filling up a swamp near the bathing-tank; (3) construction of a culvert to carry off drainage water; and (4) the erection of a sea wall. The other works were of a sundry nature.

*Repairs.*—Rupees 3,593-15-4 were spent in thoroughly retmetalling and improving the main roads of the town, viz., the Great Cotton Road, the South Cotton Road, and the Beach Roads at the time of the visit of His Royal Highness the Prince of Wales to this port. Rupees 737-2-7 were spent on Sanitary and Miscellaneous works under this head, in relaying the pipes of the northern conduit, and in repairing the supply of earthen channels.

*Establishment, &c.,* cost Rupees 804-10-0 against Rupees 794-6-7 in the previous year.

*GRANT II—Education.*—The grant under this head was Rupees 700 as in the previous year, but only Rupees 96-8-0 were expended, but two schools having received grants under the result system. There is no school under the immediate management of the Commissioners.

*GRANT III—Sanitation and Medical Services—Hospitals and Dispensaries.*—The expenditure under this head was Rupees 4,063-15-0 against Rupees 3,219-3-10 in last year, and was in excess of the receipts by Rupees 2,741-11-3. This was met from the general funds. The number of in and out patients treated in the Dispensary amounted to 190 and 10,800, respectively, against 185 and 10,170 in 1874-75. The increased expenditure and the largely-increased attendance clearly show that the institution is popular and useful. A statement showing the financial condition of the Dispensary is submitted.

*Vaccination.*—The expenditure under this head was Rupees 1,000-11-3, and five hundred and ninety-eight persons were vaccinated during the year against 881 in 1874-75, a result which is not as satisfactory as could be wished.

*Registration of Births and Deaths.*—Rupees 240 were spent on this head. The number of births registered during the year was 578 and deaths 574, against 535 and 434 births and deaths, respectively, in the previous year. Cholera prevailed in the town for several months. The total number of attacks registered was 388, and of deaths 124.

*Conservancy.*—This was under the immediate supervision of the Commissioners, and the system is reported to have worked more satisfactorily than the contract system. The expenditure under this head was Rupees 3,233-10-8 against Rupees 3,448-11-6 in 1874-75; eight carts and nineteen sweepers were employed for removing rubbish, &c., from streets, lanes, and public and private latrines. The total expenditure under Grant III amounted to Rupees 7,728-5-2.

*GRANT IV—Miscellaneous Municipal Purposes—Lighting.*—This was let out on contract for the year. Fifty-two lamps were lighted during the year. The cost was Rupees 925-13-7, or about Rupees 1-8-0 per lamp per mensem against Rupees 1-6-0 in the previous year, and Rupees 96-5-0 were spent on contingencies under this head.

The choultry was maintained at a cost of Rupees 81-14-0, Rupees 172-12-11 were spent in watering streets and planting avenues. Rupees 100 were paid to the Auditor of the Municipal Accounts for 1874-75; Rupees 656-8-2 were expended on account of Establishment and Contingencies to the travellers' bungalow; and the other expenditures were of a sundry nature. Total expenditure under this grant, Rupees 2,246-4-6.



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GRANT V—*Office Establishment and Contingencies*.—The office establishment cost Rupees 587-8-2, and the contingencies Rupees 105-8-0; 300 Rupees were paid on account of office-rent; and Rupees 125-6-0 for printing charges, &c. The total cost under this head amounted to Rupees 1,118-6-2 against Rupees 1,105-9-6 in the previous year.

The population of the town is 10,000, and the average Rupees 1-7-6 per head.

The following statement exhibits the receipts and expenditure and shows reduction of income as compared with last year of nearly 2,000 Rupees met by a large reduction of expenditure on New Works, while repairs have received more attention this year, and the expenditure on Education has been less:—

*General.*

The accounts of the Tinnevely, Palamcottah, and Tuticorin Municipalities were audited by the Treasury Deputy Collector, the Collector's English Head Accountant, and the Deputy Tahsildar of Tuticorin, respectively. They were found to be generally correct, and the suggestions of the Auditors have in some cases been explained; the others will be duly attended to by the Commissioners; on the whole the year shows a reduction of Municipal income, amounting to about 8,800 Rupees due in great measure to the reduction of the rate of House-tax

of Tinnevely being  $3\frac{1}{2}$  per cent. as in last year, and partly also to the fact that the balances from the previous year were larger in 1874-75 than in the year under report. The opening of the Railway, by reducing the tolls, has also affected the income.

Except under positive orders of Government, I do not think the Municipalities will agree to any increase of taxation, and I am of opinion that no increase of taxation is called for, for some years to come.

The statements called for in G.O., Financial Department, No. 1136, dated 21st June 1876, will be submitted shortly.

From C. COOTHANINA PILLAY, Commissioner in charge of the Office of Vice-President, Tinnevely, to A. J. STUART, Esq., President of the Municipal Commissions, Tinnevely District, dated Tinnevely, 10th July 1876, No. 28.

I have the honor to submit the annual report of the Tinnevely Municipality for the year 1875-76, approved by the Commissioners in their meeting, dated 8th July 1876.

2. The receipts for the year amounted to Rupees 14,847-0-8 including the opening balance of Rupees 122-13-10, and of the disbursements to Rupees 14,695-2-8, leaving a balance in hand of Rupees 151-14-0 at the close of the year.

3. The following abstract statement will show the actuals of the previous year, as well as the budgeted and actual figures of the year under report:—

4. A sum of Rupees 30 was received as half of net Surplus Pound Fund against Rs. 38-13-0 in the previous year; and Rupees 17-4-0 from the fishery of those portions of the channels running through the town, while the collection in the previous year was only a Rupee over.

5. The House-tax at  $3\frac{1}{2}$  per cent. brought in Rupees 2,437-11-6, being Rupees 87-11-6 over the estimated amount, and Rupees 77-4-9 in excess of the collections of the previous year. In

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the year under report 6,468 buildings were assessed against 6,009 in the year prior to it, and they were classified as below:—

|                                                     | RS.   | A. | P. |
|-----------------------------------------------------|-------|----|----|
| 415 shops realized ... ..                           | 452   | 1  | 6  |
| 38 Government buildings ... ..                      | 30    | 4  | 0  |
| 85 good terraced houses ... ..                      | 127   | 8  | 0  |
| 243 ordinary do. ... ..                             | 243   | 0  | 0  |
| 368 good tiled houses ... ..                        | 276   | 0  | 0  |
| 1,629 ordinary do. ... ..                           | 814   | 8  | 0  |
| 265 good thatched houses ... ..                     | 66    | 4  | 0  |
| 3,425 ordinary thatched houses or tiled huts ... .. | 428   | 2  | 0  |
| Total 6,468 buildings realized ... ..               | 2,437 | 11 | 6  |

6. The increase in the number of buildings and in assessment is owing to the revision of the house register in the year, by which certain new houses, and others exempted from taxation in the past year were assessed in 1875-76. Many buildings the annual rental whereof was below Rupees 6 and owners of the same had no other buildings were exempted from tax under Section 41 of the Act; a great number of these houses either by transfer to other houseowners or the owners becoming possessed of other buildings in the course of time came under taxation.

7. The total demand was Rupees 2,476-5-6, of which Rupees 31-2-6 were remitted on appeals, &c., which were sixty-two in number, and Rupees 7-7-6 were written off as irrecoverable, and the remainder collected within the year, and so there were no arrears; 427 demand notices were issued against 284 in the previous year, and thirty warrants against 140. Fees were remitted on ninety-three notices, and twenty-one warrants for poverty, &c.

8. Taxes on vehicles and animals brought in Rupees 1,284-5-0 including an arrear collection of Rupee 1. This is in excess of the collection of the previous year by Rupees 124, and the estimate by Rupees 84-5-0. Rupees 676-15-0 collected in the first half-year, and Rupees 607-6-0 in the second half-year. The vehicles and animals at the regular rate numbered as follows:—

|                              | First half-year. | Second half-year. |
|------------------------------|------------------|-------------------|
| Four-wheeled Carriage ... .. | 3                | 4                 |
| Two-wheeled do. ... ..       | 82               | 76                |
| Pony ... ..                  | 6                | 4                 |
| Bullock ... ..               | 702              | 610               |
| Ass ... ..                   | 54               | 46                |
| Dog ... ..                   | 7                | 6                 |

9. Those that are registered as usual by the Palamcottah license-holders according to the small rate of compound fees mutually settled by the Palamcottah and Tinnevely Municipalities are shown below:—

|                              | Number of Licenses. |                  |                   |
|------------------------------|---------------------|------------------|-------------------|
|                              | Fee.                | First half-year. | Second half-year. |
|                              | AS.                 |                  |                   |
| Four-wheeled Carriage ... .. | 12                  | 4                | 2                 |
| Two-wheeled do. ... ..       | 8                   | 12               | 8                 |
| Pony ... ..                  | 4                   | 5                | 3                 |
| Bullock ... ..               | 3                   | 165              | 166               |

10. The registration fees of carts amounted to Rupees 680-14-0, of which Rupee 1 was an outstanding arrear; Rupees 350-2-0 in the first half-year upon 414 carts; and Rs. 329-12-0 in the second half-year upon 398 carts; of these, seventy-three carts in the first half-year, and seventy-eight in the second half-year, belonged to the Palamcottah people, which were licensed out



at the reduced rate of 2 Annas a cart. The revenue by the registration of carts was in excess of the last year by Rupees 57-6-0, and of the estimate by Rupees 50-14-0.

11. The tolls which were under the direct management of the Commissioners realized Rupees 7,126-13-0; of which Rupees 24-7-0 was an arrear of 1874-75, being the collection at the gates on 31st March 1875 and brought to credit on 1st April 1875; and likewise a sum of Rupees 15-2-0 the collection there on 31st March 1876 stands included in the receipts of the current year, and forms an uncollected balance of the year under report.

12. There was a falling off of Rupees 425-15-0 to the collection in 1874-75, and Rupees 1,543-8-0 to the amount budgeted which seems to have been over-estimated. The figure as entered above is the gross receipts, deducting from which Rupees 1,415-11-1, the cost for establishment, &c.; and the net receipts aggregate to Rupees 5,711-1-11. The decrease is attributable to the increased facilities afforded by the looplines for the passage of traffic untolled; and the Commissioners see reason to expect that the revenue from this source may fall shorter still on account of the Railway, for the general traffic of the country is now imported therefrom and conveyed into the town by means of its registered carts. It is perhaps upon these considerations that there were no bidders for proper amount when the contract of the tolls was auctioned by the Commissioners.

13. The supervision of the toll-gates has been under the Divisional Commissioners; they check the daily collections with the counterfoils of toll tickets, and see that the money is remitted into the office daily. As an encouragement to the gatekeepers a small amount of fee under results is paid to them in addition to their monthly pay.

14. *License Fees.*—A sum of Rupees 120 was received on twelve cart-stands, and Rupees 50 on ten wood depôts at Rupees 10 and 5 each, respectively; also Rupees 95-8-0 as demand notices fees for 310 notices and 12 Annas for twenty-four notices; Rupees 2-4-0 were besides received for nine warrants of distress; a sum of Rupees 40 was collected as license fees for temporary erections during a festival in the month of June; thus Rupees 307-12-0 were realized from fees against Rupees 210 in the previous year; the decrease in the latter was chiefly owing to a sum of Rupees 70-8-0 which were fees on demand notices of 1874-75 having been brought under head "Miscellaneous" instead of "Fees" in the statement for that year.

15. *Magisterial Fines.*—Rupees 319-7-0 were received under this head against Rs. 216-10-0 in the previous year and the estimated amount of Rupees 200.

16. The school-fees amounted to Rupees 46-12-0, while they were Rupees 57-2-0 in the previous year. The Budget figure of Rupees 150 was over-estimated.

17. *Endowments.*—Rupees 1,200 were received as usual from the interest of the Lungerkhana Funds for the hospital, and Rupees 260-8-0 from Provincial Funds for result grant to the teachers of the Municipal School for 1874-75, which was over by Rupees 100 to the result amount received in 1874-75 for the year previous to it. A private contribution of Rupees 60 was an extra receipt in the previous year.

18. The Local Fund Board Circle, Tinnevely, contributed as usual Rupees 530 for the dispensary, besides a special contribution of Rupees 73 for the establishment of cholera quarantines outside the Municipal limits.

19. *Miscellaneous.*—The rent of Municipal market realized Rupees 168 against Rupees 176 in the previous year, of which Rupees 88 were received in advance in 1873-74; a sum of Rupees 152-8-0 was also received in 1875-76 as advance for the current year, thus making a total receipt of Rupees 320-8-0 in 1875-76. A license fee of Rupees 10 was received from a slaughter-house as usual. The sweepings of the town were for the first time let out for Rupees 10, which are now sold for Rupees 40 for the current year, of which Rupees 20 were received in advance in the year 1875-76. Sundry receipts amounted to Rupees 39-12-7 which were nearly so in the previous year. A sum of Rupees 9-7-9 were received from private sources for the services of a late Municipal Surveyor outside the municipal limits in the previous year.

20. The total receipts however fell short of Rupees 812-15-4 to the amount budgeted.

21. *EXPENDITURE—GRANT I—Public Works—New Works—Communications.*—The budgeted work of gravelling the road along the Nainakulam south bank was not undertaken from want of funds.

22. *Sanitary and Miscellaneous.*—A substantial ghaut with broad stone steps was constructed in the Nainakulam south bank in the new north road for the use of cattle; the cost of it was Rupees 255. This ghaut was very much wanted for cattle. The other works of a sundry nature had the construction of a culvert, a cadjan new latrine, &c.

23. *Repairs.*—Communications cost Rupees 899-3-9 against the estimate of Rupees 1,700; of this, Rupees 217-8-0 were defrayed in widening and improving a bridge over the Nainakulam channel traversing the main road leading to Madura; Rupees 119-12-0 were for improving a street by levelling, raising, and gravelling it to the extent of 296 lineal yards; and Rs. 561-15-9 were defrayed for gravel to maintain fourteen streets.

24. *Sanitary and Miscellaneous.*—An outlay of Rupees 93 was spent for repairing the stalls in the Municipal market; Rupees 25 were contributed towards improving a masonry wall of the Church Mission School which forms part of a side drain through which the water of the Kandyaperi aqueduct runs; and Rupees 23-8-0 were spent in repairing two cross tunnels in the Madura road, and the rest are sundry repairs.

25. Establishment cost Rupees 429-8-8; of which Rupees 300 were the cost for maintaining five road coolies at 5 Rupees each a-month, and Rupees 129-8-8, the rateable cost for supervision against an estimate of Rupees 420. Three Inspectors for two months, and one for ten months, were employed while the Budget provision was for four Inspectors.

26. Tools and Plant cost Rupees 6-0-8.

27. The total cost under Grant I (Public Works) was Rupees 1,795-12-1. The outlay in this useful item\* of Municipal expenditure is very inadequate, and the people are anxious to have a larger part of the Municipal income thrown in it as the benefit derived therefrom will last permanently.

\* This does not mean Inspection but Public Works.  
The observation may be omitted altogether.

28. *GRANT II—Education—Municipal School.*—The pay of a Masalji cost Rupees 36 a-year, and the rent of the school-building for ten months amounted to Rupees 70, the remaining Rupees 14 was paid subsequently. The school contingencies cost Rupees 11-1-8. The teachers of the Municipal School are paid under the result system; the amount they gained for the year 1874-75 was Rupees 260-8-0, which, as I have already observed in paragraph 17, were received in 1875-76. The accounts of the masters for the former year were adjusted, and Rupees 162-10-0 paid to them as the remaining sum was given to them in advance in the previous year when the system of issuing advances to the teachers was in force. Further the fees collected in the school, viz., Rupees 46-12-0, were paid to them. The masters are not paid monthly; under the result system they are obliged to wait for a whole year to obtain their earnings. In the mean time they receive little or nothing except the small amount of school-fees; so there is much discouragement to the school which was established upon the earnest requests of the townsmen and on consideration of the general wants of the people. The result amount which was hitherto paid from the Provincial Funds is now mentioned in the certifying memorandum for 1875-76, received a few days ago from the Inspector of Schools, to be payable by the Municipality. The Commissioners are unable to understand why this was done. The Commissioners doubt whether the Inspector is aware of the recent Order of Government, dated 26th May 1875; No. 1155, about the retention of the school; the school needs much encouragement, and the Commissioners hope that in future permanent salary may be fixed and paid to the teachers monthly from Municipal Funds and equal amounts paid to them from Provincial Funds monthly under the salary grant-in-aid system.



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29. *Pial Schools*.—The balance of Rupees 654, due to six of these schools for the previous year, was wholly paid as under:—

|                                              | Rs. | A. | P. |
|----------------------------------------------|-----|----|----|
| Church Mission Boys' School ... ..           | 323 | 8  | 0  |
| Pial School in Tondargalnainar Street ... .. | 73  | 8  | 0  |
| Do. in Pudu Street ... ..                    | 113 | 8  | 0  |
| Do. in Saliya Street ... ..                  | 46  | 0  | 0  |
| Do. in Palayasandei Street ... ..            | 58  | 8  | 0  |
| Do. in Valambuli Street ... ..               | 39  | 0  | 0  |
| Total ... ..                                 | 654 | 0  | 0  |

Rupees 863-6-0 were on the whole defrayed under the head "Result Grants," the Budget provision being Rupees 1,000. Bills to the amount of Rupees 638-8-0 were received for six pial school for 1875-76 which are from want of funds put off for payment in the current year.

30. *GRANT III—Sanitary and Medical Services—Hospital*.—The figures under the head "Establishment" nearly agree with those in the previous year and those in the estimate, and require no comment. The cost of medicines supplied from Medical Stores amounted to Rupees 756-8-11. This includes a part of the cost of medicines purchased in the previous year; medicines to the value of Rupees 23-9-9 were besides purchased in the place. The dieting charges come to Rupees 403-5-6 against the estimate of Rupees 400; the average cost per patient is Rupees 1-5-0 against Rupees 1-8-0 in the previous year. There is an increase of Rupees 350 in "Sundries" over the estimate; this is because Rupees 363-10-2 were spent on account of cholera. The number of patients treated during the year were 6,023, and the average daily

31. The Dispensary is largely used by the people whose condition the Hospital Assistant is increasing; it is working in good order, and is very creditable to the Hospital Assistant the services rendered by him at the time cholera existed were commendable. The expenses of the Dispensary are made very carefully, and the accounts of charges are checked by the Commissioners as often as possible. The report of the Zillah Surgeon is herein enclosed.

32. *Vaccination*.—Two vaccinators, one a male and the other a female, were employed and paid Rupees 240 in the year; Rupees 6-6-0 were also paid in batta for vaccine lymph. The former vaccinated 207 cases successfully against 240 in the previous year, and the latter 201 cases against 192 cases. The latter has been entertained especially with a view to extend the vaccine operations among the adult females of the town; and, as the object has not been fully carried out, the vaccinator has been warned that her services will be dispensed with if she does not in future vaccinate a sufficient number among adult females. The male vaccinator was replaced by another man.

33. *Registration of Births and Deaths*.—The remuneration made out to the Registrar came to Rupees 210-7-0. There is an increase of Rupees 30-7-0 over the estimate. The Registrar was formerly paid in salary at Rupees 15 a-month. At the suggestion of the Sanitary Commissioner, the Municipal Commissioners have resolved to pay him partly by salary and partly by results; so his monthly pay was reduced to Rupees 8; and a fee of 1 Anna for every birth or death registration is allowed him for making up the deficiency in his pay. The amount of fees obtained under the result system was the cause for the increase in the allotment as there was much mortality which was chiefly owing to cholera.

34. The total number of births registered during the year was 710, being 360 males and 350 females, and of deaths 1,132, being 546 males and 586 females. The number of births in 1874-75 were 859, of which 437 were males and 422 females, and of deaths during the year were 747 souls, of whom 381 were males and 366 females. The deaths from cholera alone in 1875-76 amounted to 288, being 130 males and 158 females. The information about births and deaths is collected by the Registrar appointed for the purpose, besides the Municipal Inspectors and peons gather information and give the same to the Registrar; the people too sometimes go to the Registrar and give information of births and deaths.

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35. *Conservancy*.—This the Commissioners have kept under their direct management; three Inspectors were employed for two months and one for ten months; their rateable pay amounted to Rupees 136-5-4; twenty-four scavengers received Rupees 1,350, and a watchman kept over the Valambuli Tepakulam for two months in the hot season was paid Rupees 9-8-0. The Budget figure consists of the salary of the Inspectors alone, as sweepers, &c., were included under the head "Sanitary Service." The hire of twelve pairs of bullocks and two carts for conservancy purposes amounted to Rupees 1,759, ten carts belonging to the Municipality; Rupees 72 were paid for the hire of bullocks in the past year. A sum of Rupees 56-4-8 was defrayed for special sanitary arrangements during the Ani festival. Thus Rupees 3,374-2-0 were spent for "Establishment" and "Sanitary Service" against an estimate of Rupees 3,220. The channels in the town as well as a tank were cleaned out at a cost of Rupees 61-11-0. Contingencies cost Rupees 59-7-8.

36. The conservancy of the town was carefully looked after; every street, drain, and latrine were kept pretty clean; arrangements for the relief of the crowd assembled during the festival were successfully made out; several temporary latrines and urinals were provided.

37. Cholera prevailed in the town from August to January; special sanitary steps were taken to check its progress. Quarantine establishments were maintained at the different invading points, and sheds erected for the treatment of cases. Four pill distributors were employed within the town to supply pills and other medicine gratis at the instruction of the Hospital Assistant to persons attacked with the disease; all houses in which a fatal case occurred were immediately cleaned out and disinfected under the personal supervision of the Commissioners. A cholera camp was erected outside the town for the treatment of indigent travellers and vagrants. Private compounds and privies were cleaned out by the employment of three extra carts and six extra sweepers; the sale of unwholesome food was strictly prohibited.

38. The Commissioners see the necessity that certain improvements should be made for placing the sanitary state of the town on a better footing. Besides the improvements to be made with regard to the masonry side drains which you have been good enough to suggest, the following scheme for improving the conditions of the channels are to be carried out one after the other as the means at the disposal of the Commissioners would permit; (1) to clear the bush and tree, and remove privies from the banks of the channels to a good distance. This work has been undertaken first; (2) to cut as far as practicable straight the watercourse of these channels and to open foot-paths along one side of their banks to afford additional means for watching against people secretly fouling the water as the weavers are now doing with their thread; (3) to open an outlet from the nine-vent-bridge in the new north road to the south-eastern corner of the Nainakulam bund along the north side of the round road, and to construct a head-sluice there to regulate the water supply of the tank. This the Commissioners think will facilitate a free flow of the Nainakulam channel; (4) to construct an undersluice in the south bank of Yettukannar channel near Mariyaman pagoda for allowing a free flow of its waters; and (5) to construct level dams (masonry) across the Nainakulam channel from a place called Kallanei within the Municipal limits to the nine-vent-bridge at, say, thirty yards distance, and to fill up the intervening parts with sand.

39. Lighting contingencies cost Rupees 1,345-8-5 against an estimate of Rupees 1,400. Rupees 22 were spent in repairing the lanterns. In last year the contingencies cost Rs. 1,308-15-6. The supervision of this item has been handed over to the Divisional Commissioners; 146 lamps were used; the average cost of a lamp was nearly Rupees 9 per year, or Annas 12 per month. Four new lamps with brackets and five more brackets for lamps purchased in the previous year were made at a cost of Rupees 34-8-0.

40. The water pandal was maintained during the eight months of the year except in the four months of the rainy season. The cost was Rupees 88-5-5. An endowment in the shape of a ready-money allowance of about Rupees 83 a-year is due to this institution which remains unpaid since its transfer to the Municipality in November 1873.



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41. *Avenues.*—Six gardeners were employed to water and take care of the cocoanut avenues at a cost of Rupees 358-8-0, and Rupees 13-12-2 stand as sundry expenses.

42. *GRANT V—Supervision and Management.*—The office establishment cost Rs. 1,324-8-9 against an estimate of Rupees 1,326, and the contingencies cost Rupees 89-10-4 against Rupees 64. The pay of gatekeepers and peons amounted to Rupees 1,258-10-8, and the result amount for the former was Rupees 25-2-5, and the toll-gate contingencies, Rupees 131-14-0. The total cost for the supervision under "Tolls" Rupees 1,415-11-1 against an estimate of Rs. 1,415. The excess in the printing charges is owing to several registers and forms printed in the previous year having been paid in 1875-76.

43. *The Meeting of the Commissioners.*—Twenty-two meetings were on the whole held during the official year 1875-76. The following table will exhibit the number of meetings attended by every one of the Municipal Commissioners:—

| Name of Commissioner.                 | Number of Meetings attended. | Remarks.                             |
|---------------------------------------|------------------------------|--------------------------------------|
| <i>Officials.</i>                     |                              |                                      |
| 1. President                          | 0                            |                                      |
| 2. A. T. Arundel, Esq.                | 2                            |                                      |
| 3. J. W. Bird, Esq.                   | 10                           | Appointed in June 1875.<br>Deceased. |
| 4. Range Officer                      | 1                            |                                      |
| 5. Zillah Surgeon                     | 2                            |                                      |
| 6. Inspector of Schools               | 0                            |                                      |
| 7. Deputy Inspector of Schools        | 0                            |                                      |
| 8. M. D. V. S. Ayyar                  | 1                            |                                      |
|                                       | 21                           |                                      |
| <i>Non-officials.</i>                 |                              |                                      |
| 10. Mr. C. Coothanaina Pillay         | 19                           |                                      |
| 11. „ Nellayapa Pillayan              | 16                           |                                      |
| 12. „ D. Shanmugakumarasamy Mudaliyar | 14                           |                                      |
| 13. „ Muttusamy Ayyar                 | 10                           |                                      |
| 14. „ Subbayah Pillay                 | 19                           |                                      |
| 15. „ Seyad Mahomed Gouse Sahib       | 11                           |                                      |
| 16. „ Subbaraya Tiruvadiyar           | 5                            | Deceased.                            |
| 17. „ Krishna Row                     | 14                           |                                      |
| 18. „ Murugalingam Pillay             | 11                           | Appointed in June 1875.              |
| 19. „ P. Ramakrishnan Chettyar        | 12                           |                                      |

44. *Auditor's Remarks.*—The Auditor makes three remarks, (1) that there is an immense amount of labor in calculating the monthly collections and disbursements in the cash-book; (2) that unauthorized fees for temporary booths are collected; and (3) that each portion of a section of the acquittance roll when paid on different dates bears different voucher number.

45. As to the first remark, there are three balances in the Municipal accounts, the first is the unremitted portion of the collections, the second is the unexpended portion of the amount drawn from the Treasury for the pay of establishment and contingencies; and the third is the balance of Municipal Fund in the Treasury. The present form of cash-book shows clearly all these balances and their particulars in one line in each day's entry as well as the total receipts and disbursements of the day. The monthly collections and disbursements will be easily found from the cash-book on reference to the figures of that month as well as of the previous month. Further the ledgers show the daily, monthly, and yearly totals of receipts and disbursements in one lump. The form in which the cash-book is now kept has been framed by me in 1869 with other forms of accounts upon deliberate consideration when I was Vice-President, and approved by the Commissioners. The same form is now in use, and on being found suitable were adopted by the other Municipalities in this district.

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46. As to the second I agree with the Auditor, but the impost was made in June 1875, before the Auditor made his last year's report and discontinued ever since.

47. As to the third, when a section of the acquittance roll becomes necessary to be paid on different dates to different persons the disbursement of each portion will be made on securing separate voucher in the roll, and therefore each portion was separately numbered.

48. In conclusion, I beg to state that I find the statements furnished by the Auditor to be correct, and consequently I have not submitted separate statements. The return called for in G.O., No. 822, dated 12th June 1873, as well as the report (original) and statements of the Auditor received with your docket, No. 258, dated 23rd ultimo, are herein enclosed.



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Incidence of Tinnevely for 1875-76.

INCIDENCE of the various RATES and TAXES in the

| INCIDENCE OF THE VARIOUS TAXES.    |                      |                                                     |                                              | INCIDENCE OF TAX. |                         |                        | Act or Order under which and Date from which levied. |
|------------------------------------|----------------------|-----------------------------------------------------|----------------------------------------------|-------------------|-------------------------|------------------------|------------------------------------------------------|
| District or Place in which levied. | Population of Place. | Description and Object of Tax.                      | Classes from and Property upon which levied. | Amount of Tax.    | Per Head of Population. | Per Head of Taxpayers. |                                                      |
| Tinnevely                          | 21,044               | 1. Rate on Houses and Buildings, at 3 1/4 per cent. | Government buildings                         | Rs. 4 0           | Rs. 4 0                 | Rs. 4 0                | G.O. No. 929, dated 7th July 1869. From 1869-70.     |
|                                    |                      |                                                     | Shops                                        | 452 1 6           | 452 1 6                 | 452 1 6                |                                                      |
|                                    |                      |                                                     | Terraced houses                              | 127 8 0           | 127 8 0                 | 127 8 0                |                                                      |
|                                    |                      |                                                     | Do. ordinary                                 | 243 0 0           | 243 0 0                 | 243 0 0                |                                                      |
|                                    |                      |                                                     | Tiled houses                                 | 814 8 0           | 814 8 0                 | 814 8 0                |                                                      |
|                                    |                      |                                                     | Do. ordinary                                 | 66 4 0            | 66 4 0                  | 66 4 0                 |                                                      |
|                                    |                      |                                                     | Thatched houses                              | 428 2 0           | 428 2 0                 | 428 2 0                |                                                      |
|                                    |                      |                                                     | Do. ordinary                                 | 2,437 11 6        | 2,437 11 6              | 2,437 11 6             |                                                      |
|                                    |                      |                                                     | 4,716 92 0 2                                 | 4,716 92 0 2      | 4,716 92 0 2            |                        |                                                      |
|                                    |                      |                                                     | 284 0 0                                      | 284 0 0           | 284 0 0                 |                        |                                                      |
|                                    |                      | 2. Rates on Land                                    | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 3. Taxes on Aris, &c.                               | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 4. Taxes on Carriages, Horses, &c.                  | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 5. Taxes on Carriages, Horses, &c.                  | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 6. Taxes on Carriages, Horses, &c.                  | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 7. Taxes on Carriages, Horses, &c.                  | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 8. Taxes on Carriages, Horses, &c.                  | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 9. Taxes on Carriages, Horses, &c.                  | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 10. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 11. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 12. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 13. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 14. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 15. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 16. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 17. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 18. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 19. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 20. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 21. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 22. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 23. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |
|                                    |                      | 24. Taxes on Carriages, Horses, &c.                 | Four-wheeled Carriages                       | Rs. 36 0 0        | Rs. 36 0 0              | Rs. 36 0 0             | do.                                                  |
|                                    |                      |                                                     | Two-wheeled do.                              | 484 0 0           | 484 0 0                 | 484 0 0                |                                                      |
|                                    |                      |                                                     | Ponies                                       | 37 0 0            | 37 0 0                  | 37 0 0                 |                                                      |
|                                    |                      |                                                     | Hallocks or Buffaloes                        | 719 1 0           | 719 1 0                 | 719 1 0                |                                                      |
|                                    |                      |                                                     | Asses                                        | 95 0 0            | 95 0 0                  | 95 0 0                 |                                                      |
|                                    |                      |                                                     | Dogs                                         | 3 4 0             | 3 4 0                   | 3 4 0                  |                                                      |
|                                    |                      |                                                     | 1,284 5 0                                    | 1,284 5 0         | 1,284 5 0               |                        |                                                      |
|                                    |                      |                                                     | 508                                          | 508               | 508                     |                        |                                                      |
|                                    |                      |                                                     | 4                                            | 4                 | 4                       |                        |                                                      |
|                                    |                      |                                                     | 10                                           | 10                | 10                      |                        |                                                      |
| 769                                | 769                  | 769                                                 |                                              |                   |                         |                        |                                                      |
| 29                                 | 29                   | 29                                                  |                                              |                   |                         |                        |                                                      |

(Signed) C. COOTHANAINA PILLAY,  
Comm. in charge of Office of President.

Tinnevely,  
3rd August 1876.

1875-76.

ANNUAL MEDICAL REPORT of the BRANCH DISPENSARY, Tinnevely, for the Official Year ending 31st March 1876.

|                              |       |
|------------------------------|-------|
| Remained 31st March 1875     | 105   |
| Admitted                     | 5,918 |
| Discharged                   | 5,907 |
| Died                         | 11    |
| Remaining 31st March 1876    | 105   |
| Average daily number of Sick | 67.58 |

During the past year the north-east monsoon was almost a failure, a few showers only having fallen in the months of October, November, and December. The south-west monsoon too was very indifferent, and, as a necessary consequence, the heat was unusually great, the thermometer frequently reading 95° in the shade. The condition of public health was in general good.

2. In the month of April an epidemic of cholera made its appearance in Kolasagrpatam, a sea-port town, situated about forty-six miles to the south-west of the town of Tinnevely, from whence it gradually spread all over the district.

3. It first broke out in this town among the Ediers, or people of the shepherd caste, who live huddled together in small, low-built huts, having no ventilation of any kind whatsoever; while the yards which are limited in area answer the purpose of cattle-sheds, where a good deal of dung and refuse is allowed to accumulate.

4. Vigorous measures, such as the following, were adopted to check the progress of the epidemic:—

in consultation with myself, established

quarantines on the main roads leading to the town.

(2) The Hospital Assistant in charge of the Branch Dispensary went about from house to house, visiting the sick, and prescribing for them.

(3) Four natives, called "Pill Distributors" were employed in dispensing cholera medicines in the four Municipal Divisions in the town; and they were directed to report every case to the Hospital Assistant, who visited the patients himself.

(4) On the high ground to the north of the town a cholera shed was erected, and the Hospital Assistant treated all travellers and strangers brought there suffering from the epidemic.

(5) The Vice-President, in company with the Municipal Commissioners and the Hospital Assistant, inspected the town every day and did everything in their power to make it clean and healthy.

(6) All rotten and putrid vegetables, fish, &c., were by the order of the Vice-President buried; and street supervision was exercised on all edible articles exposed for sale in the market.

(7) The houses in the town were whitewashed; the drains were cleansed; and disinfecting powder was used to a considerable extent.

(8) The houses in which any death from the epidemic occurred were fumigated, and the bedding and clothing, &c., of the deceased were burnt.

(9) All the village-officers in the suburbs and police stations were supplied with cholera medicines.

5. Besides an epidemic of cholera, small-pox prevailed in the months of June and July. The class that suffered most from it was the Kiklers or weavers. At one time they were altogether averse to vaccination; but it affords me much pleasure to state that owing partly to persuasion, and chiefly to the results of their own observations on those who have benefited by being subjected to the operation of vaccination, their prejudice has been removed, and they now gladly avail themselves of the advantages that vaccination offers.

6. The efficiency of the Dispensary is increasing every day; and European treatment is fast winning favor among all classes of the Native community. There was a time when such treatment was looked upon with horror, but now patients readily resort to the hospital, and willingly



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take the medicines given them. It is very satisfactory to notice among the patients who daily attend the Hospital, a large percentage of women, chiefly Brahmins, and this one fact alone goes to prove that the prejudice, entertained against European medical treatment is a thing of the past.

7. During the year under notice the number of admissions was of in-patients 124, and out-patients 5,794; or, in other words, there has been a decrease of fourteen in the former, as compared with last year, and an increase of 373 in the latter.

In conclusion, I beg to repeat what I stated in my last report, viz., that confidence is placed in the Hospital Assistant C. Serithivale, who has without doubt made himself the accepted and respected of all.

(Signed) F. M. RICKARD, Surgeon,  
Zillah Surgeon.

Tinnevely,  
17th April 1876.

From S. R. LOCKE, Esq., Vice-President of the Municipal Commission, Palamcottah, to  
A. J. STUART, Esq., President of the Municipal Commissions, Tinnevely District,  
dated Palamcottah, 14th July 1876, No. 26.

I have the honor to submit my annual report on the working of the Municipality for 1875-76.

2. The receipts inclusive of the opening balance amounted to Rupees 18,116-3-2, and the

|                          | RS.    | A. | P. |                                                |
|--------------------------|--------|----|----|------------------------------------------------|
| Balance from last year   | 883    | 15 | 2  | expenditure was Rupees 16,995-12-3, leaving a  |
| Receipts in 1875-76      | 17,232 | 4  | 0  | balance of Rupees 1,150-6-11 at the close of   |
|                          | 18,116 | 3  | 2  | the year, as shown in the margin. The esti-    |
| Disbursements in 1875-76 | 16,965 | 12 | 3  | mated receipts and disbursements were budgeted |
|                          |        |    |    | at Rupees 18,500 and Rupees 18,200, respect-   |

3. The revenue was derived from the usual authorized sources, and fell short of the estimate by a sum of Rupees 768. This decrease resulted chiefly from a falling off of Rupees 1,414 under "Tolls," and from an increase amounting to Rupees 537 under "Fines" and "Miscellaneous Receipts." The difference between these two sums is slightly over the deficit. The House tax was levied at the reduced rate of Rupees 4-11-0 per cent. under the operation of G.O., No. 730, dated 5th April 1875, and realized Rupees 2,545 against an estimate of Rupees 2,550. Coercive measures were resorted to in a few instances, but in no case was property sold up. The fees from the travellers' bungalow were expected to realize only Rupees 160, but they amounted to Rupees 452 nearly. The building is much resorted to by planters who are extending their operations in the direction of this district. The Commissioners contemplate increasing the accommodation by the erection of substantial cottages in the compound. The remaining items of receipts call for no special remarks.

4. The disbursements were distributed as follows:—

|                      | Budget Estimate. | Expenditure. |
|----------------------|------------------|--------------|
|                      | RS.              | RS.          |
| Grant I—Public Works | 2,900            | 2,743        |
| II—Education         | 603              | 743          |
| III—Sanitation, &c.  | 8,635            | 8,687        |
| IV—Miscellaneous     | 3,265            | 3,144        |
| V—Supervision        | 2,800            | 1,642        |
| Total                | 18,200           | 16,965       |

The decrease under Supervision was owing, mainly to the farming out of the tolls, the management of which the Commissioners believed they would have to keep in their own hands and provided for accordingly to the extent of Rupees 1,200 in the Budget. The remaining items maintain a fair equilibrium in comparison with the Budget, and therefore do not call for any remarks.

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5. The following new works and repairs were executed during the year under Grant I:—

|                                                                                                  | Budget Estimate. | Expenditure. |
|--------------------------------------------------------------------------------------------------|------------------|--------------|
|                                                                                                  | RS. A. P.        | RS. A. P.    |
| 1. Construction of a road to Pudupetta south street                                              | 142 0 0          | 140 0 0      |
| 2. Construction of a bathing-ghaut at Murugankurichi                                             | 100 0 0          | 99 0 0       |
| 3. Do. at Pudupetta                                                                              | 98 0 0           | 96 8 0       |
| 4. Do. at Vandalupettan                                                                          | 98 0 0           | 88 8 0       |
| 5. Balance paid for the construction of a new Teppakulam in the bed of the Elandakulam Tank      | 660 0 0          | 325 0 0      |
| 6. Construction of a screen wall in front of the dead-house                                      | 17 8 0           | 17 8 0       |
| 7. Construction of a bridge over the Palayam channel near Mulikulam tank                         | 490 0 0          | 441 0 0      |
| 8. Construction of an open mud wall latrine near Brankulam                                       | 20 0 0           | 20 0 0       |
| 9. Construction of twenty-seven dust-boxes                                                       | 149 8 0          | 146 4 0      |
| 10. Making a new gate to the travellers' bungalow and widening the path                          | 35 0 0           | 35 0 0       |
| 11. Maintenance of roads and streets                                                             |                  | 623 0 1      |
| 12. Repairing the Leper shed                                                                     |                  | 2 8 0        |
| 13. Reconstruction of the southern wall of the new Teppakulam in the bed of the Elandakulam tank |                  | 115 8 0      |
| 14. Repairing and whitewashing the market building                                               |                  | 21 0 0       |
| 15. Do. travellers' bungalow                                                                     |                  | 7 4 0        |
| 16. Repairing the dry-earth sheds                                                                |                  | 25 0 0       |
| 17. Repair of toll gates                                                                         |                  | 66 0 0       |
| 18. Improvements to a bathing-ghaut east of Ramasawmi kovil Teppakulam                           |                  | 10 0 0       |
| 19. Repairing the flooring of the Dispensary office room                                         |                  | 26 8 0       |
| 20. Repair to the slaughter-house                                                                |                  | 17 12 0      |
| 21. Repairing and whitewashing the Dresser's house                                               |                  | 66 14 0      |
| 22. Renewing and repairing railings within Municipal limits                                      |                  | 76 9 4       |
| 23. Blasting wells, &c.                                                                          |                  |              |
| Total                                                                                            |                  | 2,492 15 4   |

6. Education.—Under this head the Commissioners have expended Rupees 749 against the allotment of Rupees 600. The increased outlay was due to the bills under results grant for 1874-75 having been paid in the year under report. The two Mahomedan Schools continue to be maintained on a salary grant of 3½ Rupees each, and all other schools were paid on the Result system. Our reasons for keeping up the Mahomedan Schools under a salary grant were explained in my letter, No. 98, dated 29th February 1876.

7. Dispensary.—This institution was maintained at a cost this year of Rupees 6,248 against an estimate of Rupees 5,920. The actual income was only Rupees 4,521, so that the Commissioners had to make good the difference of Rupees 1,727 out of the general funds. The enclosed financial statement for the year under review gives all the details. The institution has been encouragingly resorted to by all classes, and has no doubt done much good. Extract from the Medical officer's report on the working of the institution is also enclosed.

8. Vaccination.—This was duly maintained, but the operations fell from 719 in the previous year to 343 in the present year. This was owing to the dismissal of both the male and female vaccinators who did not show fair results, and to the difficulty experienced for some time in replacing them.



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9. *Registration.*—The death-rate of the year was in excess of that of the previous year, but, remembering that there was a visitation of cholera in the year under report, the excess is insignificant. The birth-rate fell slightly below that of the previous year. The figures in each case are 664 to 605 deaths, and 565 to 719 births in the previous year. Of the 605 deaths recorded, nearly the half or 292 were those of still-born children and of children under six years of age, seventy-two were of old people exceeding sixty years of age, and 241 were under all the other ages. Of these, 101 were deaths from cholera which raged in the town from the 13th August last, but was not of a very malignant type. Stringent sanitary arrangements were adopted by the Commissioners for checking the progress of the disease. Quarantines were established at all the invading points of the Municipality; four pill distributors were maintained to attend on those attacked; the backyards of houses were placed under close inspection; the streets and drains were thoroughly cleaned out daily; extra carts and scavenging establishment were maintained; all infected quarters were whitewashed and otherwise disinfected, and the dry-earth system was strictly carried out at all the latrines.

10. *Conservancy.*—This continued under the direct management of the Commissioners, and the expenditure was under the estimate. Of the eight new conservancy carts built last year six are utilized in the town, and the remaining two at the latrines. Six open and one covered latrines are in use. The sweepings of the town are carted away to a distance from all human habitations and are burnt once a week regularly. The manure thus obtained and the contents of the night soil treacher are beginning to be in request, and realized this year by sale Rupees 30-1-6.

11. *Lighting.*—This was worked on contract as in last year, and cost Annas 12-6 per lamp against Annas 14 per lamp last year. One hundred and fifteen lamps were in use against 109 last year, and the contract was fairly fulfilled on the whole.

12. *Gardenina.*—The number of gardeners was reduced from twenty-four to eighteen men, most of them have struck. The Municipal gardens are in fair condition.

13. The Auditor's report (herewith returned) was laid before the Commissioners at the general meeting held on the 30th June last, and they recorded the following minutes on the chief points noticed by him in paragraph 6 of his report:—

“The Commissioners are of opinion, in respect of the Auditor's remarks on the voucher system adopted in this office, that if a serial number for every item of receipt and expenditure be hereafter given in the cash-book alone, it will serve all the purposes of audit; and that in respect of the classification of the pay of establishments, &c., in the cash-book as well as in the ledger; they consider it unnecessary to maintain a double classification, the classification being made in the ledger on the same day that the expenditure is debited in the cash-book in lump.”

14. I beg to submit the following returns and statements with this report, viz.:—

I.—Seven statements in the form prescribed by Government in their Proceedings, dated 28th October 1871, No. 1646.

II.—Return called for in the Proceedings of Government, No. 822, dated 12th June 1873.

III.—Financial Statement of the Municipal Dispensary.

IV.—Return of Vaccination.

V.—Return of Births and Deaths.

EXTRACT from the ANNUAL REPORT of the CIVIL DISPENSARY at PALAMCOTTAH for the Official Year 1875-76.

During the year under notice the working of the institution is satisfactory. There is ample accommodation for forty-three in-patients. General Working of the Institution. There were 455 in and 5,969 out patients treated during the year, being a decrease of fifty-nine in and 456 out patients; this decrease is owing to the prevalence of cholera during the year. The natives were afraid to come to the dispensary at the time of the outbreak of cholera, but I must say on the whole the natives are now

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resorting to the Dispensary, and gladly avail themselves of the benefits offered. Thus the usefulness and efficiency of the institution are becoming more and more appreciated every day. There were forty caste-patients treated during the year, of which number twenty-eight dieted themselves.

2. The chief diseases prevalent among the people of this town were fevers, scrofula, rheumatism (venereal), primary and secondary syphilis, diarrhoea, dysentery, diseases of the eye, abscess ulcer, and skin diseases.

3. I have mentioned in my last report that the Government should extend the Contagious Disease Act in this town, and I now repeat again that if such Act were to be enforced it would be a great boon to the public. More than one-third of the number of cases admitted into this hospital are influenced either directly or indirectly with syphilis in one or other of its many forms.

(True Extract.)

(Signed) S. R. LOCKE,  
Vice-President.



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| District or Place in which levied. | Popula- tion of Place. | Description and Object of Tax.                                                                                                                                                                                          | Classes from and Property upon which levied.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Number of Tax- payers.                       | INCIDENCE OF TAX.                                                |                                                      |                                                       | Act or Order under which and Date from which levied.                                                                                                                                                                                                                                                                                                                                                                   |
|------------------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                    |                        |                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                              | Amount of Tax.                                                   | Per Head of Po- pulation.                            | Per Head of Tax- payers.                              |                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 1                                  | 2                      | 3                                                                                                                                                                                                                       | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 5                                            | 6                                                                | 7                                                    | 8                                                     | 9                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Palamcottah.                       | 17,495                 | I. Rate on Houses and Buildings, at 4/11 per cent.<br>II. Rate on Lands, at per cent.<br>III. Tax on Carriages, Horses, &c.<br>IV. Fees on the regis- tration of Carts.<br>V. Tolls at half the maximum Schedule rates. | Europeans, from terraced, tiled, and thatched houses.<br>East Indians, from tiled and thatched houses.<br>Native Christians, Hindus and Mahomedans, from tiled and thatched houses and detached huts.<br>Europeans and East Indians, from 4 and 2 wheeled carriages, horses, ponies, bullocks, and dogs.<br>Native Christians, from 2 wheeled carriages, horses, bullocks, and ponies.<br>Hindus and Mahomedans, from 2 wheeled carriages, bullocks, ponies, and dogs.<br>Native Christians, Hindus, and Mahomedans.<br>All classes with the exception of those who take out licenses from property as laid in Schedule D. | RS. 2,300<br>...<br>342<br>...<br>215<br>... | RS. A. P. 2,544 13 4<br>...<br>1,265 0 0<br>430 0 0<br>6,585 8 0 | RS. A. P. 0 2 4<br>...<br>0 1 2<br>...<br>...<br>... | RS. A. P. 1 1 8<br>...<br>3 11 2<br>...<br>...<br>... | Order—Notification pub- lished in the Fort St. George Gazette, dated the 15th April 1869, No. 491, and the date from which the tax was levied is 1st May 1869.<br>Order, dated 15th April 1869, No. 491; date from which levied is 1st May 1869.<br>Order, dated 2nd Sept. 1868, No. 1092; date from which levied, 1st May 1868.<br>Order, dated 30th Oct. 1866, No. 1106; date from which levied, 15th November 1866. |

(Signed) S. R. LOCKE,  
Vice-President.

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From the Vice-President of the Municipal Commission, Tuticorin, to the President of the Municipal Commissions, Tinnevely District, dated Tuticorin, 24th June 1876, No. 786.

I have the honor to forward the annual report on the working of this Municipality for the year 1875-76. The necessary statements as noted in the margin are appended.

1. Statements called for in G.O., No. 1646, dated 28th October 1871.
2. Incidence Statement called for in G.O., No. 822, dated 12th June 1873.
3. Financial Statement of the Dispensary.
4. Vaccination Returns.

2. The grand total of receipts including the balance which remained at the close of the previous year amounted to Rupees 19,502-14-7,

and of expenditure Rupees 19,429-12-10. There thus remained at the end of the year a balance on hand of Rupees 73-1-9, which tallies the balance in the Bank Treasury.

RECEIPTS.

3. House-tax at  $3\frac{1}{2}$  per cent. brought in Rupees 3,631-10-0, being Rupees 631-10-0 in excess of the estimated amount. This tax was collected at  $6\frac{1}{2}$  per cent. in the previous year, and yielded Rupees 6,107-14-6; but in proportion to the rates at which the tax was collected in the two years, there was no falling off in the collections made in the year under report.

4. The demand as per register was Rupees 3,762-14-0; the amount refunded on appeal was Rupees 126-6-0; and Rupees 4-14-0 was struck off as irrecoverable on account of the poverty of the owners. The whole amount was collected within the year, and there are no arrears.

5. The total number of houses and buildings in the town is 3,345; of which 3,124 houses were assessed, and 221 were exempted as shown below:—

|                                                               |     |
|---------------------------------------------------------------|-----|
| Temples, Pagodas, and Mosques                                 | 25  |
| Chuttrums and buildings attached to them                      | 12  |
| Hospital and Dispensary                                       | 1   |
| School-buildings                                              | 8   |
| Buildings in ruins                                            | 13  |
| Buildings which are in unfinished state                       | 6   |
| Buildings attached to Cemeteries                              | 2   |
| Huts, the annual rent of each of which was less than Rupees 6 | 136 |
| Houses, owners of which are very poor                         | 7   |
| Total                                                         | 221 |

All the houses which were constructed after the opening of the Railway were this year brought under registration.

6. Ten appeals only were heard during the year; of which seven were confirmed, and three reduced or exempted; 225 warrants were issued. Only in four cases properties were attached, and in none of them was any property attached. No arrears of previous year remained to be collected.

7. Trade-tax.—This realized Rupees 2,587-8-0, being Rupees 587-8-0 in excess of the Budget Estimate, and Rupees 446 in excess of the collections of the previous year. The Commissioners are disposed to attribute the increase under this and the preceding head to a greater vigilance in imposing the tax together with an increase in the number of houses and traders.

8. The demand under this head was Rupees 2,837; Rupees 93 was remitted on appeal, and Rupees 71-8-0 was written off as irrecoverable owing to the departures from the town and deaths of the parties concerned. There is a sum of Rupees 85 which stand as arrears to be collected.



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from eight parties who are considered to be temporarily absent from the town. The names are given below :—

| No. | Names.                          | Class. | Tax. | For what Period.  | Remarks.                                                                                                               |
|-----|---------------------------------|--------|------|-------------------|------------------------------------------------------------------------------------------------------------------------|
| 1   | Rama Eana Varma ... ..          | III    | 25   | For whole year.   | Notice returned unserved.                                                                                              |
| 2   | Moono Rama Pana Reena Koma.     | IV     | 12   | Do.               | Do. do.                                                                                                                |
| 3   | Paria Pana Reena ... ..         | IV     | 12   | Do.               | Do. do.                                                                                                                |
| 4   | Kauna Roona Anna ... ..         | IV     | 12   | Do.               | Do. do.                                                                                                                |
| 5   | Avoomy Mahomed Moideen Jaragan. | IV     | 12   | Do.               | Do. do.                                                                                                                |
| 6   | Letchumana Nadan ... ..         | V      | 3    | Second half-year. | Prosecuted before Sub-Magistrate and dismissed as the parties absconded and the summons issued were returned unserved. |
| 7   | Kylasapuram Vellia Nadan ...    | V      | 6    | Whole year.       |                                                                                                                        |
| 8   | Iyanadia Nadan ... ..           | V      | 3    | Second half-year. |                                                                                                                        |

9. The Commissioners doubt if the above arrears will be realized as it has been reported by the Sub-Magistrate, before whom four of the parties concerned were prosecuted for non-payment of their respective taxes, that the summons which were issued to be served on them were returned unserved.

10. There were thirty-seven appeals against seventy-four in the previous year. Thirty-one of these were reduced to lower classes, and two exempted. There were no arrears of taxes. Rupees 818-8-0 was collected from Europeans and Eurasians, and Rupees 1,769 from natives.

11. The ratepayers were classified as follows :—

|                                               | RS.       |
|-----------------------------------------------|-----------|
| 3 in Class I paying Rupees 300 0 0, at ... .. | 100       |
| 7 in Class II paying .. 350 0 0, at ... ..    | 50        |
| 28 in Class III paying .. 674 8 0, at ... ..  | 25        |
| 67 in Class IV paying .. 774 0 0, at ... ..   | 12        |
| 84 in Class V paying .. 489 0 0, at ... ..    | 6         |
| 189 Total ...                                 | 2,587 8 0 |

12. Taxes on vehicles and animals realized Rupees 637-8-0 which exceeds the Budget Estimate by Rupees 237-8-0, and the collections of the previous year by Rupees 85-8-0. The increase under this head is also attributable to the vigilance as well as to the increase in the number of vehicles and animals now kept in the town. The amount collected in the first half-year was Rupees 310-8-0, and in the second half-year Rupees 327.

13. *Registration of Carts.*—In the first half-year eighty-one, and in the second half-year seventy-five carts were registered yielding a total of Rupees 156, being Rupees 28 more than the collections in the previous year. The Budget Estimate was Rupees 150. The fee was collected at Rupees 2 per cart per annum. There remained no arrears from the previous year.

14. *Tolls* realized at half the maximum rates by auction Rupees 8,550. This exceeds the Budget Estimate by Rupees 550. The amount realized in the previous year was Rupees 9,400. This source of income is now considerably fallen in consequence of the opening of the Railway. In the current year (1876-77) tolls were sold only for Rupees 5,000.

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15. *Fees* realized Rupees 316. The Budget Estimate was Rupees 400, and the collections in the previous year was Rupees 418. Particulars are as follow :—

| Items.                     | Budget for 1875-76. | Actuals for 1875-76. | Actuals for 1874-75. |
|----------------------------|---------------------|----------------------|----------------------|
| Market ... ..              | RS.                 | RS.                  | RS.                  |
| Slaughter-houses ... ..    |                     | 20                   | 10                   |
| Bandy Pettahs ... ..       |                     | 40                   | 30                   |
| Chunam Kiln ... ..         |                     | 70                   | 80                   |
| Wood Depôt ... ..          |                     | 45                   | 40                   |
| Straw Depôt ... ..         | 400                 | 40                   | 40                   |
| Tannery ... ..             |                     | 25                   | 20                   |
| Temporary erections ... .. |                     | 10                   | 10                   |
| Docking Schooners ... ..   |                     | 66                   | 38                   |
| Total ...                  | 400                 | 316                  | 418                  |

As Government refused to sanction the proposal of the Commissioners to the imposition of fees on vessels docked on the beach, the collections of the year under report represent a decrease of Rupees 102.

16. *Magisterial Fines.*—The estimate was Rupees 100; the amount realized was Rupees 247-10-3, of which Rupees 21-8-0 were fines for non-payment of taxes and fees.

17. *Hospital Endowments.*—Rupees 622-3-9 was realized by sale of medicines to patients not entitled to gratuitous issue. This exceeds the Budget Estimate by Rupees 202-3-9, and the collections of the previous year by Rupees 121-12-5. The income on this head is yearly increasing as shown in the following table :—

| 1872-73.  | 1873-74.  | 1874-75.  | 1875-76.  |
|-----------|-----------|-----------|-----------|
| RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| 228 6 6   | 406 15 2  | 500 7 4   | 622 3 9   |

EXPENDITURE.

18. *GRANT I—New Works.*—Communications cost Rupees 1,921-5-6 against Rs. 4,499-13-9 in the previous year. The estimate was Rupees 2,000. The money was expended in the making of four new roads as shown below :—

|                                                                                                                                                                                                                                                | RS. A. P. |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 1. Road in Pereira Street from Victoria Street to a junction with the Great Cotton Road ... ..                                                                                                                                                 | 636 3 0   |
| 2. Road from the Great Cotton Road across the Railway premises and along the eastern boundary of Volkart's United Press Company's compound to a junction with the new made road which runs along the north side of the Railway compound ... .. | 952 5 0   |
| 3. Road branching from the Salt-pan road to the newly constructed Cinerator at the south-west corner of the town...                                                                                                                            | 76 15 6   |
| 4. Portion of a road in Thachar Street along the north side of the Railway compound wall ... ..                                                                                                                                                | 255 14 0  |
| Total ...                                                                                                                                                                                                                                      | 1,921 5 6 |

19. *Sanitary and Miscellaneous Works* cost Rupees 1,083-3-7. The chief works which have been executed during the year were, first, setting up of earthen pipes in clay to carry fresh water at a cost of Rupees 316-3-1; second, filling up a portion of swamp near the bathing tank



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at Rupees 300; third, construction of a culvert across Pereira street to carry drainage water which cost Rupees 106-4-0; fourth, erection of a cinerator on the Coimbatore plan at a cost of Rupees 86-8-8; and fifth, construction of twelve dust-bins at Rupees 54-5-10. A sum of Rupees 219-14-0 was also expended on the sea wall.

20. *Repairs.*—Fourteen streets were gravelled and otherwise improved at a cost of Rupees 3,593-15-4. The main roads, viz., the Great Cotton Road, Beach Road, and South Cotton Road were thoroughly remetalled before and at the time when His Royal Highness the Prince of Wales visited this town.

21. *Repairs under Sanitary Works* cost Rupees 737-2-7, the chief work being the relaying of the earthen pipes of the northern conduit.

22. The Native Commissioners have given great assistance throughout the year. They have undertaken the supervision of all works (both new and repairs) devoting valuable time to the superintendence and execution of each of them.

23. *GRANT II—Education.*—Two schools only applied for grants under the Result system, and Rupees 96-8-0 was paid. The allotment was Rupees 700 as in last year. In the current year (1876-77) six schools have applied for grants. There is no school under the immediate management of the Commissioners.

24. *Hospital and Dispensary.*—The enclosed financial statement of the Dispensary shows at a glance the income and expenditure of the institution. It will be observed that the expenditure which amounts to Rupees 4,063-15-0 largely exceeds the income which amounts only to Rupees 1,322-3-9, and that the Municipality has had to make good the deficit, viz., Rupees 2,741-11-3 from the general funds.

25. The expenditure on this item is increasing year after year, as will be seen in the following table:—

| 1872-73. |    |    | 1873-74. |    |    | 1874-75. |    |    | 1875-76. |    |    |
|----------|----|----|----------|----|----|----------|----|----|----------|----|----|
| RS.      | A. | P. | RS.      | A. | P. | RS.      | A. | P. | RS.      | A. | P. |
| 1,362    | 6  | 2  | 2,776    | 2  | 7  | 3,219    | 3  | 10 | 4,063    | 15 | 0  |

26. The establishment of the Dispensary besides the Assistant Apothecary consists of—

|                         | RS.           |
|-------------------------|---------------|
| 1 Dresser, at ... ..    | 25            |
| 1 Compounder, at ... .. | 12            |
| 1 Peon, at ... ..       | 6             |
| 1 Sweeper, at ... ..    | 4             |
| 1 Totty, at ... ..      | 6             |
| 1 Dhoby, at ... ..      | 2 per mensem. |

A clerk has been entertained since April last to relieve the Assistant Apothecary from all clerical duties. The Commissioners have done and are still doing everything as far as their means will allow to make the institution acceptable to the people at large, and they think the results are very encouraging.

27. The number of sick treated in Hospital during the year under report and in the previous year was as follows:—

| 1875-76.     |                     |        |
|--------------|---------------------|--------|
| Europeans    | In-patients ... ..  | 5      |
| Eurasians    | Out-patients ... .. | 88     |
| Natives      | In-patients ... ..  | 185    |
|              | Out-patients ... .. | 10,712 |
| Total ... .. |                     | 10,990 |

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| 1874-75.     |                     |        |
|--------------|---------------------|--------|
| Europeans    | In-patients ... ..  | 7      |
| Eurasians    | Out-patients ... .. | 135    |
| Natives      | In-patients ... ..  | 178    |
|              | Out-patients ... .. | 10,035 |
| Total ... .. |                     | 10,355 |

28. Under "Contingencies" against which Rupees 977-8-9 are entered are included the following:—

|                                                                            | RS. | A. | P. |
|----------------------------------------------------------------------------|-----|----|----|
| 1. Bandage cloth, lighting, and other perishable articles                  | 301 | 6  | 2  |
| 2. Cost of flooring and whitewashing                                       | 160 | 10 | 2  |
| 3. Cholera shed and establishment                                          | 229 | 5  | 7  |
| 4. Coolies employed during the time of cholera                             | 24  | 12 | 0  |
| 5. Hire of bullocks engaged by the Assistant Apothecary during cholera     | 95  | 13 | 0  |
| 6. Repair of latrine and cleaning the compound                             | 8   | 13 | 0  |
| 7. Cost of carpets                                                         | 9   | 12 | 0  |
| 8. Cost of a medicine chest                                                | 27  | 0  | 0  |
| 9. Telegram charges                                                        | 5   | 0  | 0  |
| 10. Repairing the fence of dissecting-room                                 | 0   | 10 | 0  |
| 11. Cost of a screen                                                       | 2   | 5  | 0  |
| 12. Cost of a well                                                         | 38  | 7  | 10 |
| 13. Cost of matting the floor                                              | 23  | 10 | 0  |
| 14. Allowance to Railway Apothecary for assistance rendered during cholera | 50  | 0  | 0  |
| Total ... ..                                                               | 977 | 8  | 9  |

29. The results of vaccination during the year show that 593 persons had been operated upon; 494 cases were successful, forty-eight unsuccessful, and fifty-six unknown. The number of persons vaccinated in the previous year was 881. Of the total number in the year under report 345 were in the villages adjoining Tuticorin, and 253 in the town of Tuticorin. The expenditure on this item was Rupees 190-11-9, of which Rupees 10-6-0 formed remuneration paid to children vaccinated in the town at 1 Anna per head.

30. On comparing the number of operations in the year under report with that of the previous year, it will be observed that the results are not very satisfactory.

31. *Registration of Births and Deaths.*—The second clerk assisted by two of the Municipal peons does this work. The number of births registered was 578, being 269 males and 309 females. The number of deaths was 574, being 284 males and 290 females. Cholera epidemic was prevalent during the year, a report of which was forwarded to the President, dated 25th February 1876, No. 26.

32. *Conservancy.*—This work was done under the direct management of the Commissioners, which has been found far more satisfactory than the contract system. Five carts with ten sweepers are employed in sweeping all the streets and lanes, and three carts with six male and three female toties are employed in removing night soil from the public and private latrines. The cost on this head was Rupees 3,233-10-5, which exceeds the Budget Estimate by Rupees 915-10-5.

33. *Lighting.*—The lighting of the town was worked on contract throughout the year. The rate was Rupees 1-8-0 per lamp per month; fifty-two lamps were lit.

34. *Public Bungalow.*—Rupees 189 was collected as fees during the year; but the whole of this sum together with the savings of previous years was expended in repairs and improvements to the building and furniture, and on the establishment. The repairs and improvements cost Rupees 470-4-0, and furniture Rupees 70-12-2.

35. *Supervision and Management.*—The establishment consists of one Head Clerk and two peons at a monthly cost of Rupees 49.



INCIDENCE of the various RATES and TAXES in the Tuticorin Municipality for the Year 1875-76.

| District or Place in which levied. | Population of Place. | Description and Property upon which levied.                                                                                                                                                                                                                                                                                                               | Class from and Property upon which levied. | Number of Taxpayers.                     | Amount of Tax.                                                          | INCIDENCE OF TAX.                                                         |                                                                        | Act or Order under which and Date from which levied. |
|------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|------------------------------------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------|
|                                    |                      |                                                                                                                                                                                                                                                                                                                                                           |                                            |                                          |                                                                         | Per Head of Population.                                                   | Per Head of Taxpayers.                                                 |                                                      |
| 1                                  | 2                    | 3                                                                                                                                                                                                                                                                                                                                                         | 4                                          | 5                                        | 6                                                                       | 7                                                                         | 8                                                                      | 9                                                    |
| Tuticorin, Tinnevelly District.    | 10,565               | 1. Rates on Houses and Buildings at 3 1/2 per cent.<br>2. Rates on Land.<br>3. Tax on Arts and Professions from 1st to 5th class of the Schedule B.<br>4. Tax on Carriages, Horses, at the rate given in Schedule C.<br>5. Fees on the registration of Carts, at 2 Rs. per cart per annum.<br>6. Tolls, at half the maximum rate specified in Schedule D. | ...                                        | RS. 2,180<br>... 189<br>148<br>70<br>... | RS. A. P.<br>3,631 10 0<br>2,587 8 0<br>637 8 0<br>156 0 0<br>8,550 0 0 | RS. A. P.<br>5 5 1/2<br>3 11 1/2<br>0 0 9 1/2<br>0 0 2 1/2<br>0 12 11 1/2 | RS. A. P.<br>1 10 7 1/2<br>... 0 4<br>4 4 11 1/2<br>2 3 7 1/2<br>0 0 0 | Act III of 1871 G.O. No. 730, dated 5th Apr. 1875.   |

(Signed) G. A. PHIPPS,  
for Vice-President.

No. 172. ORDER THEREON 27th October 1876, No. 172.

With the above letter the President submits the reports on the working of the Municipalities of Tinnevelly, Palamcottah, and Tuticorin during the year 75-76.

2. TINNEVELLY:—The collections and disbursements of the Tinnevelly Municipality as compared with the Budget Estimates and with the actuals of the preceding year are as follow:—

|                                   | RECEIPTS.         |                     |                   |
|-----------------------------------|-------------------|---------------------|-------------------|
|                                   | Actuals, 1874-75. | Estimates, 1875-76. | Actuals, 1875-76. |
|                                   | RS.               | RS.                 | RS.               |
| Balance brought forward ...       | 2,122             | 100                 | 123               |
| Assignments by Government ...     | 57                | 20                  | 47                |
| Rates on Houses ...               | 2,360             | 2,350               | 2,438             |
| Taxes on Vehicles ...             | 1,160             | 1,200               | 1,284             |
| Registration of Carts ...         | 623               | 630                 | 681               |
| Tolls ...                         | 7,553             | 8,670               | 7,127             |
| Fees ...                          | 210               | 200                 | 308               |
| Fines ...                         | 217               | 200                 | 319               |
| Endowments, &c. ...               | 1,420             | 1,430               | 1,461             |
| Contribution from Local Funds ... | 530               | 530                 | 603               |
| Miscellaneous ...                 | 396               | 330                 | 447               |
| Advances Recoverable ...          | 15                | ...                 | 9                 |
| Total ...                         | 16,663            | 15,660              | 14,847            |

|                                                            | CHARGES.          |                     |                   |
|------------------------------------------------------------|-------------------|---------------------|-------------------|
|                                                            | Actuals, 1874-75. | Estimates, 1875-76. | Actuals, 1875-76. |
|                                                            | RS.               | RS.                 | RS.               |
| GRANT I.                                                   |                   |                     |                   |
| New Works—                                                 |                   |                     |                   |
| Communications ...                                         | 754               | 500                 | ...               |
| Sanitary and Miscellaneous ...                             | 1,405             | 160                 | 285               |
| Repairs—                                                   |                   |                     |                   |
| Communications ...                                         | 1,396             | 1,700               | 899               |
| Sanitary and Miscellaneous ...                             | 70                | 100                 | 176               |
| Establishment ...                                          | 930               | 720                 | 430               |
| Tools and Plant ...                                        | 7                 | 100                 | 6                 |
| GRANT II.                                                  |                   |                     |                   |
| Municipal Schools ...                                      | 350               | 50                  | 117               |
| Results Grants ...                                         | 149               | 1,000               | 863               |
| Contribution to Local Funds for Educational Inspection ... | 147               | ...                 | ...               |
| GRANT III.                                                 |                   |                     |                   |
| Hospitals and Dispensaries ...                             | 2,231             | 2,080               | 2,911             |
| Vaccination ...                                            | 239               | 250                 | 246               |
| Registration of Births and Deaths ...                      | 180               | 190                 | 211               |
| Conservancy ...                                            | 3,330             | 3,820               | 3,495             |
| GRANT IV.                                                  |                   |                     |                   |
| Lighting ...                                               | 1,359             | 1,400               | 1,402             |
| Choultries ...                                             | 102               | 80                  | 88                |
| Avenues, &c. ...                                           | 601               | 400                 | 372               |
| Miscellaneous ...                                          | 16                | ...                 | 11                |
| GRANT V.                                                   |                   |                     |                   |
| Supervision and Management ...                             | 3,274             | 3,010               | 3,183             |
| Balances ...                                               | 123               | 100                 | 152               |
| Total ...                                                  | 16,663            | 15,660              | 14,847            |



3. Excluding opening balances, the receipts amounted to Rupees 14,724, against Rupees 15,560 the estimate, and Rupees 14,541 the actuals of 1874-75. The decrease as compared with the estimate is under the head of Tolls, which though estimated at Rupees 8,670 yielded only Rupees 7,127. This falling off in Tolls income is ascribed to the increased facilities afforded by certain looplines the free passage of traffic, and the Commissioners apprehend that the opening of the South Indian Railway will still further reduce the income from this source. There was also a small decrease under "Fees in Schools" which is not explained. With the exception of these items, there was an increase in all the sources of revenue, but the difference is small. Under 5, Endowments, Statement I, a sum of Rupees 260 is entered as received on account of education. It appears from the Vice-President's report that this sum was allotted from Provincial Funds for remuneration to teachers in the Municipal School who are paid by results. It should therefore have been shown under "2, Assignments and Allotments by Government." In Statement I-A only institutions having endowments should be included. It is not clear that the school possesses any endowment. The Demand, Collection and Balance Statement is very satisfactory, the whole demand on account of the House-tax, excepting a small sum remitted and written off as irrecoverable, having been collected.

4. The total charges amounted to Rupees 14,695, or Rupees 865 less than the estimate. Of this amount the expenditure under Grant I was Rupees 1,796 or 12.1 per cent. of the income; under Grant II, Rupees 980 or 6.6 per cent.; under Grant III, Rupees 6,863 or 46.2 per cent.; under Grant IV, Rupees 1,873 or 12.6 per cent.; and under Grant V, Rupees 3,183 or 21.4 per cent. A sum of Rupees 152 or 1.1 per cent. of the gross receipts remained unexpended at the end of the year. For want of funds, only Rupees 1,796 were expended under Grant I out of an allotment of Rupees 3,280; but the amount though small seems to have been well laid out. The expenditure on Education fell short of the allotment by Rupees 70, and bears the ratio of 6.6 per cent. to the total Municipal charges. Rupees 863 were paid as results grants. Of this, however, only Rupees 209 appertain to the year, the difference being the amount due to six schools examined in 1874-75, but paid in the year under notice. Of the schools examined this year payment had to be put off in the case of six schools for want of funds. It is not stated how many schools were inspected during the year, or how many boys were instructed in all. Besides the pial-schools, there is a Municipal School in which the teachers are paid on the results system. The fixed charges of this school amounted to Rupees 117. With reference to paragraph 28 of the Vice-President's letter, which however is not remarked on by the President, the Government observe that any proposals for a change in the mode of administering the Municipal School, which may be made in due form and after previous consultation with the Educational authorities, will receive full attention; the form of remuneration for teachers which appears to be desired by the Commissioners falls under the category of the "Combined system," and to the adoption of this there will be no objection.

The Dispensary charges amounted to Rupees 2,911 against an estimate of Rupees 2,080. The excess is due to a portion of the cost of medicines purchased

in 1874-75 having been paid during the year, and to the special measures of relief adopted during the prevalence of cholera. As compared with the previous year, there is a decrease of fourteen under in-patients and an increase of 373 under out-patients. This institution has been favorably reported on. The results of vaccination were indifferent, the number of successful cases according to the present report being 408 against 432 in the preceding year. According to the last year's report 487 persons were successfully vaccinated, and the cause of the difference in the figures is not explained. The public health is stated to have been generally good notwithstanding the prevalence of cholera and small-pox. There were 288 deaths from cholera. The conservancy arrangements were superintended by the Commissioners themselves and were satisfactory. The Registrar of Births and Deaths is paid partly by results. It is not stated what check has been instituted to guard against possible exaggeration of figures in the returns. The expenditure under the sub-heads of Grant IV corresponds very nearly with the allotments. The Municipality has charge of a water-pandal which has a ready-money allowance of Rupees 83 a-year, but it appears that the amount has not been drawn since its transfer in 1873. Arrangements should be made for recovering this at an early date.

5. PALAMCOTTAH.—The following is an abstract of the receipts and charges of the Palamcottah Municipality for 1875-76, compared with the estimates for that period and with the actuals of 1874-75:—

|                               | Receipts. | Actuals, | Estimates, | Actuals, |
|-------------------------------|-----------|----------|------------|----------|
|                               |           | 1874-75. | 1875-76.   | 1875-76. |
|                               |           | RS.      | RS.        | RS.      |
| Balance brought forward       | ...       | 2,891    | 500        | 884      |
| Assignments by Government     | ...       | 60       | 40         | 52       |
| Rates on Houses               | ...       | 3,185    | 2,550      | 2,545    |
| Taxes on Vehicles             | ...       | 1,265    | 1,275      | 1,265    |
| Registration of Carts         | ...       | 394      | 425        | 430      |
| Tolls                         | ...       | 7,388    | 8,000      | 6,585    |
| Fees                          | ...       | 137      | 150        | 158      |
| Fines                         | ...       | 110      | 100        | 206      |
| Endowments, &c.               | ...       | 3,915    | 3,880      | 4,061    |
| Contribution from Local Funds | ...       | 460      | 460        | 460      |
| Miscellaneous                 | ...       | 1,260    | 1,120      | 1,470    |
| Total                         | ...       | 21,065   | 18,500     | 18,116   |
| CHARGES.                      |           |          |            |          |
|                               |           | Actuals, | Estimates, | Actuals, |
|                               |           | 1874-75. | 1875-76.   | 1875-76. |
|                               |           | RS.      | RS.        | RS.      |
| GRANT I.                      |           |          |            |          |
| New Works—                    |           |          |            |          |
| Communications                | ...       | 294      | 1,200      | 140      |
| Sanitary and Miscellaneous    | ...       | 1,715    | 450        | 1,269    |
| Repairs—                      |           |          |            |          |
| Communications                | ...       | 623      | 700        | 623      |
| Sanitary and Miscellaneous    | ...       | 811      | 300        | 461      |
| Establishment                 | ...       | 180      | 180        | 180      |
| Tools and Plant               | ...       | 18       | 70         | 70       |



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|                                                                    | Actuals,<br>1874-75. | Estimates,<br>1875-76. | Actuals,<br>1875-76. |
|--------------------------------------------------------------------|----------------------|------------------------|----------------------|
| GRANT II.                                                          | RS.                  | RS.                    | RS.                  |
| Salary Grants ... ..                                               | 117                  | 84                     | 78                   |
| Results Grants ... ..                                              | 402                  | 430                    | 671                  |
| Contribution to Local Funds for Educa-<br>tional Inspection ... .. | 94                   | 86                     | ...                  |
| GRANT III.                                                         |                      |                        |                      |
| Hospitals and Dispensaries ... ..                                  | 7,498                | 5,920                  | 5,918                |
| Vaccination ... ..                                                 | 177                  | 130                    | 120                  |
| Registration of Births and Deaths ...                              | 192                  | 130                    | 143                  |
| Conservancy ... ..                                                 | 2,934                | 2,440                  | 2,323                |
| GRANT IV.                                                          |                      |                        |                      |
| Lighting ... ..                                                    | 1,359                | 1,290                  | 1,171                |
| Markets ... ..                                                     | 246                  | 335                    | 325                  |
| Avenues, &c. ... ..                                                | 1,617                | 1,500                  | 1,422                |
| Travellers' Bungalow ... ..                                        | 134                  | 140                    | 151                  |
| Miscellaneous ... ..                                               | 56                   | 15                     | 259                  |
| GRANT V.                                                           |                      |                        |                      |
| Supervision and Management ... ..                                  | 1,714                | 2,800                  | 1,642                |
| Balances ... ..                                                    | 884                  | 300                    | 1,150                |
| Total ... ..                                                       | 21,065               | 18,500                 | 18,116               |

6. The current receipts were Rupees 768 less than the estimate, and Rupees 942 less than the actuals of the previous year. The house-tax was collected at Rupees 4-11-0 per cent. against Rupees 6-4-0 in 1874-75. The income from Tolls, which constitute more than one-third of the Municipal revenue, fell short of the estimate by Rupees 1,415. The decrease is attributed to the fact of the tolls having been let on contract. During the prevalence of cholera, the conservancy provisions were strictly enforced and Rupees 106 more than the amount estimated was collected under "Fines." The increase under "Endowments" and "Miscellaneous" is not explained. The receipts from the other sources correspond very nearly with the estimate. The Demand, Collection and Balance Statement is eminently satisfactory, the whole demand on account of the House-tax and Tolls having been got in with the exception of the sums remitted and written off the accounts.

7. The total disbursements amounted to Rupees 16,966 or Rupees 1,234 below the estimate, and were distributed amongst the different objects as follows:—

|                |                                |
|----------------|--------------------------------|
| Grant I ... .. | Rupees 2,743 or 15.1 per cent. |
| " II ... ..    | " 749 or 4.1 "                 |
| " III ... ..   | " 8,504 or 46.9 "              |
| " IV ... ..    | " 3,328 or 18.4 "              |
| " V ... ..     | " 1,642 or 9.1 "               |
| Balance ... .. | " 1,150 or 6.4 "               |

The grant for Public Works was fairly utilized and the works executed are all of a useful character. The amount expended for Education was Rupees 749 or Rupees 149 in excess of the allotment. The increase was caused by bills for results grants for 1874-75 having been disbursed during the year under review. A sum of Rupees 78 was distributed as salary grant to two Hindustani Schools. It

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has not been explained why nothing was contributed to Local Funds on account of inspection. A sum of Rupees 86 was provided for this purpose. The number of schools inspected and the number of boys attending them should have been stated. The report of the Dispensary is satisfactory. The number of in and out patients treated was respectively 455 and 5,969 against 470 and 6,378 in the preceding year. This falling off in attendance is attributed to the prevalence of cholera. Including the contribution to the Tinnevely Branch Dispensary, the expenditure in connexion with the Hospital amounts to only Rupees 5,918 and not Rupees 6,200 as entered in Statements I-A and II. Of the difference, Rupees 183 was expended on orphans, indigent travellers, and a water-pandal; and Rupees 99 in maintaining quarantines during the prevalence of cholera. These should have been charged to Grant IV and Conservancy respectively. The vaccination results were unsatisfactory. Only 343 persons were operated upon against 719 in 1874-75. The staff of Vaccinators was dismissed for inefficiency, and substitutes were not obtained till some time after; this partly accounts for the decrease. The health of the town does not seem to have been good. Cholera prevailed during a greater part of the year, and 101 deaths were registered from this cause. Special measures were adopted for checking the spread of the disease, and the conservancy arrangements cost Rupees 2,323 including quarantine charges. The number of lights was slightly increased during the year, and the lighting which was given on contract cost Rupees 1,171 the estimate. The Commission

hands and provided 1,200 accordingly. The Commission, but the tolls were afterwards farmed out and this expenditure was saved, thus accounting for the large decrease under Grant V.

8. TUTICORIN.—The following comparative statement of the Tuticorin Municipality shows the actuals of the preceding year and the estimates and actuals of the year under review:—

|                                      | RECEIPTS.            |                        |                      |
|--------------------------------------|----------------------|------------------------|----------------------|
|                                      | Actuals,<br>1874-75. | Estimates,<br>1875-76. | Actuals,<br>1875-76. |
|                                      | RS.                  | RS.                    | RS.                  |
| Balance brought forward ... ..       | 201                  | 300                    | 732                  |
| Assignments by Government ... ..     | 169                  | 150                    | 120                  |
| Rates on Houses ... ..               | 6,108                | 3,000                  | 3,632                |
| Taxes on Arts ... ..                 | 2,142                | 2,000                  | 2,588                |
| Taxes on Vehicles ... ..             | 552                  | 400                    | 637                  |
| Registration of Carts ... ..         | 129                  | 150                    | 156                  |
| Tolls ... ..                         | 9,400                | 8,000                  | 8,550                |
| Fees ... ..                          | 418                  | 400                    | 316                  |
| Fines ... ..                         | 176                  | 100                    | 248                  |
| Endowments, &c. ... ..               | 512                  | 420                    | 722                  |
| Contribution from Local Funds ... .. | 1,000                | 850                    | 1,000                |
| Miscellaneous ... ..                 | 426                  | 344                    | 702                  |
| Advances Recoverable ... ..          | 227                  | ...                    | 100                  |
| Total ... ..                         | 21,459               | 16,114                 | 19,503               |



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| CHARGES.                                                         |                     |                        |                      |
|------------------------------------------------------------------|---------------------|------------------------|----------------------|
|                                                                  | Actuals,<br>1874-75 | Estimates,<br>1875-76. | Actuals,<br>1875-76. |
|                                                                  | Rs.                 | Rs.                    | Rs.                  |
| GRANT I.                                                         |                     |                        |                      |
| New Works—                                                       |                     |                        |                      |
| Communications ... ..                                            | 4,500               | 2,000                  | 1,922                |
| Sanitary and Miscellaneous ... ..                                | 2,786               | 2,700                  | 1,083                |
| Repairs—                                                         |                     |                        |                      |
| Communications ... ..                                            | 1,567               | 1,500                  | 3,594                |
| Sanitary and Miscellaneous ... ..                                | 103                 | 100                    | 737                  |
| Establishment ... ..                                             | 784                 | 792                    | 790                  |
| Tools and Plant ... ..                                           | 10                  | ...                    | 15                   |
| GRANT II.                                                        |                     |                        |                      |
| Results Grants ... ..                                            | 221                 | 700                    | 97                   |
| Contribution to Local Funds for Educational<br>Inspection ... .. | 23                  | ...                    | ...                  |
| GRANT III.                                                       |                     |                        |                      |
| Hospitals and Dispensaries ... ..                                | 3,219               | 2,938                  | 4,064                |
| Vaccination ... ..                                               | 194                 | 200                    | 191                  |
| Registration of Births and Deaths ... ..                         | 240                 | 240                    | 240                  |
| Conservancy ... ..                                               | 3,449               | 2,318                  | 3,233                |
| GRANT IV.                                                        |                     |                        |                      |
| Lighting ... ..                                                  |                     |                        |                      |
| Travellers' Bungalow ... ..                                      |                     |                        |                      |
| Miscellaneous ... ..                                             | 689                 | 5                      | 213                  |
| GRANT V.                                                         |                     |                        |                      |
| Supervision and Management... ..                                 | 1,306               | 1,138                  | 1,218                |
| Advances Recoverable ... ..                                      | 197                 | ...                    | 100                  |
| Refunds ... ..                                                   | 12                  | ...                    | ...                  |
| Balances ... ..                                                  | 732                 | 242                    | 73                   |
| Total ...                                                        | 21,459              | 16,114                 | 19,503               |

9. The revenue of the year exceeded the sanctioned estimates by Rupees 2,957, but was less than the previous year's actuals by Rupees 2,487. The increase over the estimate is spread over almost all the heads of receipts, and the causes contributing to this result are explained. The decrease as compared with the income of 1874-75 was the result of House-tax having been collected at  $3\frac{1}{2}$  per cent. instead of at  $6\frac{1}{4}$  per cent. and of a falling off in the toll receipts ascribed to the opening of the Railway. The Demand, Collection and Balance Statement shows that the whole amount of House-tax and Tolls was collected with the exception of remissions under the former head, and that only a small sum of Rupees 85 remained unrealized under the head of Profession-tax. This is satisfactory. The incidence of the tax on carriages, horses, &c., amounts to 1 Anna per head of population and not 9 Pies as entered in the Statement of "Incidence of Taxation."

10. The total expenditure amounted to Rupees 19,430 or Rupees 3,558 more than the estimate, but Rupees 1,297 short of the outlay in 1874-75. Of this amount Rupees 8,141 or 41.7 per cent. was the expenditure under Grant I, Rupees 97 or .5 per cent. under Grant II, Rupees 7,728 or 39.6 per cent. under Grant III, Rupees

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2,146 or 11 per cent. under Grant IV, and 1,218 Rupees or 6.3 per cent. under Grant V. Under Grant I a sum of Rupees 1,049 was expended in excess of the estimate. This was owing chiefly to repairs made to roads on the occasion of the visit of His Royal Highness the Prince of Wales. Four new roads were made during the year for Rupees 1,922. The Sanitary and Miscellaneous works cost Rupees 1,083, the principal works undertaken being the laying down of earthenware pipes for carrying fresh water into the town, the filling up of a swamp, the construction of a culvert to carry off drainage water, and the erection of a sea wall. The disproportion between the amount provided and that spent on account of education is striking. The allotment for results grants was Rupees 700, but even of this only Rupees 97 were disbursed. The non-expenditure of the difference is stated to have been due to the fact that only two schools applied for grants. The Commissioners have no school under their control, and the amount devoted to education was only about one half per cent. of the total Municipal income. The expansion of this branch of outlay demands the Commissioners immediate attention. The charges on account of the Dispensary aggregated Rupees 4,064 against an estimate of Rupees 2,938. The increase is attributed to the growing usefulness of the institution; but the number of patients treated was not proportionally large. The number of in and out patients was only 190 and 10,800 against 185 and 10,170 in 1874-75. The Medical Officer's report on the working of the Dispensary has not been sent and should now be forwarded. Judging from the attendance, the Dis

preceding year; no reason is assigned for this decrease. Due attention was paid to the sanitation of the town. Cholera, however, prevailed for several months and 124 deaths were registered out of 388 attacks. The ordinary and special conservancy measures cost together Rupees 3,233 or Rupees 915 in excess of the Budget grant. The allotment under Grant IV was exceeded by Rupees 900. The lighting of the town was carried out on contract, notwithstanding which a larger sum than that estimated was expended. There was also a large increase in the charges on account of the travellers' bungalow which has not been explained. The remuneration given to the Auditor should have been exhibited under Grant V instead of under Grant IV.

11. The Governor in Council notices with pleasure the assistance rendered by the Commissioners of Tuticorin.

(True Extract.)

Chief Secretary.

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

Exd. J. Wright.



*Rev. Dept.*  
*11/10 50/13*  
Coblt. of 1876; 30 adms.

FINANCIAL.

To  
THE PRESIDENT OF THE  
MUNICIPAL COMMISSIONS,  
Tinnevely District,  
&c., &c., &c.

Dated October, 27th.

Issued 11/11

Recd. 20 Nov.

G.O., 27th October 1876, No. 1895.

OCTOBER.  
Nos. 171-172.

*Municipal—Reports.—The Annual Reports  
the Tinnevely, Palamcottah, and Jallicornu Mu-  
nicipalities for 1875-76, reviewed.*  
*No. 2744*

*Adopted*  
*20 Nov.*

Dated

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