Archives I—10,006—16-8 77.

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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Finl. DEPARTMENT

G.O. No. B.P. No.	1608.	Press. Mis.
Dated	31. 8. 1881. 197 .	

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

31st August 1881, No. 1608.

Municipal—Reports.

Read the following papers :—

From H. J. STOKES, Esq., President of the Municipal Commissions, Madura District, to the Officiating Chief Secretary to Government, dated Virapandi, 30th June 1881, No. 30 [Current No. 1749].

I have the honor to submit the annual report of the Dindigul Municipality for the year 1880-81, accompanied by the usual statements* and the reports of the Auditor and the Medical Officer.

* 1. Annual Statements.
2. Statement of Tolls and License Tax.
3. Auditor's Statement.

2. The receipts, excluding the opening balance and the License Tax collections, aggregated Rs. 9,107, or Rs. 1,082 less than the receipts of the previous year, owing chiefly to a falling off in the collections under "Tolls" and "Fines and Fees."

3. The House Tax collections are not satisfactory; the maximum rate at which the tax is levied is severely felt by the residents, who consequently fell into arrears which are being collected by coercive process. The Vice-President thinks that the tax when revised will reduce the demand to what can be collected without any extraordinary difficulty.

4. The Land Tax was levied during the year for the first time, and out of a demand of Rs. 211, Rs. 78 have been collected during the year, and the balance is in course of collection.

5. The charges, amounting to Rs. 9,760 (excluding the License Tax collections paid to Government), have exceeded those of the previous year by Rs. 473. This is due, as in the preceding year, to the deepening and enlarging certain wells and tanks and sinking new wells in the town on account of the entire failure of the monsoon during the early part of the year under report.

6. The other variations are fully explained by the Vice-President.

ENCLOSURE No. 1.

From J. D. REES, Esq., Vice-President of the Municipal Commission, Dindigul, to the Acting President of the Municipal Commissions, Madura District, dated 29th May 1881, No. 13.

I have the honor to report on the working of the Towns Improvement Act (III of 1871) in the town of Dindigul for the year 1880-81.

2. The opening balance at the commencement of the year was Rs. 1,169-3-2. The excess Rs. 649-3-2 above the estimate is mainly due to the non-execution of certain road repairs under Grant I, as explained in this office letter, No. 112, dated 23rd December 1880. The total receipts of the year, including the above balance and the License Tax collections, amounted to Rs. 10,771-6-7, of which Rs. 10,255-5-3 or 95 per cent. was expended, leaving a closing balance of Rs. 516-1-4 which is less than the estimate by about Rs. 783 owing to the outlay of Rs. 581 on water-supply unprovided for in the budget, and to a falling off in the receipts under various heads, particularly in Tolls. The water-supply of the town is notoriously bad; sometimes there is no water to speak of anywhere but on the top of the rock. Hence whenever a drought comes on special measures, such as deepening and enlarging wells and tanks, become absolutely necessary.

Vide paragraph 6 of the Acting President's letter to Government, dated 7th June 1881, No. 22.

RECEIPTS.

3. *Statement No. I, House Tax.*—The collections under this head, including the arrears, amount to Rs. 2,334-4-3, or Rs. 147-8-0 less than last year's actual collections. Out of the current demand of Rs. 2,837-7-10, a sum of Rs. 1,668-2-11 has been collected, leaving a balance of Rs. 1,169-4-11. This amount and the outstanding arrear of the previous year, amounting to Rs. 367, is now being collected by coercive process, but the collections cannot be considered satisfactory, and the Commissioners are giving the matter their consideration, and a Committee of Revision of House Tax has been appointed for the current year to carry out the order of Government in paragraph 4 of G.O., No. 2091, dated 9th November 1880. There is no doubt that the incidence of this tax at the maximum rate is severely felt. Dindigul is a poor place and the capital of a poor taluk. Personally, I think the difficulty in collection may have arisen from the method in which the original assessment was made. The Commissioners charged on measurements made of the sizes of all the houses assessed. The new assessment, which will be made on the percentage of the rental, will, I expect, reduce the demand to what can be collected without any extraordinary difficulty.

4. *Land Tax.*—The total assessment is Rs. 210-12-1, of which Rs. 78-3-9 have been collected during the year. The balance is being collected. The Commissioners have determined to revise the assessment for 1881-82 and to fix a moderate rate, as provided by paragraph 2, Section 41, of the Act. The assessment for last year was made on the produce, not on the rental, and the Commissioners concluded at a late meeting that it was excessive.

5. *Tax on Vehicles, &c.*—The revenue under this head was Rs. 648-4-0, or Rs. 49 less than last year, and Rs. 52 less than the estimate. Of the uncollected arrears half at least is recoverable.

6. *Registration of Carts.*—The amount realized under this head was Rs. 432, or Rs. 26 more than last year and Rs. 32 more than the estimate. This is chiefly attributable to the fact that more carts were registered this year to escape the enhanced toll rates.

7. *Tolls.*—The gross receipts from this source amounted to Rs. 4,810 against Rs. 5,530 last year. This large decrease is mainly due to reduced competition among buyers. Of the collections a sum of Rs. 1,603-5-4 was contributed to the Dindigul Local Fund Board, a statement of the payment of which prepared under G.O., No. 1614, dated 22nd August 1879, is herewith sent. As regards the arrears of Rs. 275 under this head (*vide* Statement IV), the late Toll Contractor Meer Ahazanullah Sahib died a pauper some two years ago, and the Commissioners found after inquiry that nothing was likely to be recovered by suing his estate. I recommend, therefore, that the amount may be written off as irrecoverable. It would seem that the Commissioners are not aware approximately of the real value of the toll contract. Rough results might easily be obtained from statistics.

8. *License Tax.*—The amount originally assessed was Rs. 745, which was reduced to Rs. 650 after the hearing of objection motions. Of this settled demand Rs. 495 were collected and paid to the Government Treasury during the year under report. A statement prepared under G.O., No. 1614, dated 22nd August 1879, and a statement under the Proceedings of Board of Revenue, No. 1723, dated 12th November 1880, are herewith submitted.

9. *Miscellaneous.*—The receipts under the various items of this head detailed below amount to Rs. 2,407-12-9 against Rs. 2,917-11-6 last year :—

	RS.	A.	P.
(*a*) Licenses	46	0	0
(*b*) Surplus Pound Fund	24	7	3
(*c*) Fines and Market fees, &c.	1,612	12	1
(*d*) Rent of Houses, &c.	480	2	2
(*e*) Miscellaneous	237	1	3
(*f*) Advances recovered	7	6	0

The decrease is chiefly attributable to a falling off in the amount of rents and fees collected at the daily and weekly markets. Under (*b*) Rs. 24-7-3 is a little over last year, but falls short of the estimate by about Rs. 66. The reason for this decrease is stated to be the falling off in the collections of cattle trespass fines.

DISBURSEMENTS.

10. *Statement No. II, Grant I—Public Works—New Works.*—The total amount spent under this head was Rs. 970, Rs. 670 for constructing two latrines and a municipal store-house, and Rs. 300 for sinking three new wells. The new works have all been completed with the exception of the store-house which is in course of completion. The estimate was passed by the Commissioners under the following circumstances. It had been anticipated that the allotment of Rs. 500 would be required for roads, and that a transfer would be unavoidable. Hence the work was not commenced earlier in the year. Later on, however, it appeared that the money would not be required for the roads, and the Commissioners passed the estimate for the store-house at the last meeting held in the official year as the same was very urgently required. At present the stores are kept in an insecure and inconvenient shed in the town, so small that many things for want of a better place encumber the verandah of the small Municipal Office. The Commissioners would have been at considerable loss in respect of materials if they had had to wait till the new budget was sanctioned, and in view of their unanimous vote I did not feel justified in pressing on them a reconsideration of the matter or in declining to advance the money to the Contractor.

11. *Repairs.*—The expenditure under this head was Rs. 405-15-10, Rs. 36-5-4 for petty repairs on roads, Rs. 86 for reflooring the travellers' bungalow with square bricks and repairing the Mosque Lane Bazaar sheds, Rs. 281-14-6 for re-erecting the northern and western walls of Subbianooth tank and deepening and enlarging certain wells and tanks in the town, and Re. 1-12-0 for petty repairs. The small amount spent on roads is noticeable, but Rs. 1,467 were spent on this head last year, and the roads are in good condition.

12. The expenditure under the above two heads for water-supply was not provided in the budget of 1880-81, but the Commissioners thought themselves justified in utilizing a portion of the reserve fund on account of the entire failure of the monsoon during the early part of the year under report.

13. *Grant II, Education.*—Rs. 793 were paid for results grants, while the allotment under this head, including the Inspectorate charges, was only Rs. 650. The Commissioners were not called upon to pay the contribution due to the Local Fund Board, Dindigul Circle. The estimate was framed upon the rules of 1879-80, but enhanced rates were introduced in 1880-81. The amount paid for results grants consequently exceeded the budget allotment, and the necessary adjustments were made from other heads.

14. *Statement V.*—The Educational return gives a complete list of all the schools within the Municipal limits for boys and girls which have received aid from Municipal and Provincial Funds. The result of work in the schools aided from Municipal funds during the year under report is shown in the statement below :—

1880-81.

Town.	Number of Schools Examined.	Standard.	Number of Pupils presented for Examination.	Number Passed in Reading.	Number Passed in Writing.	Number Passed in Arithmetic	Number Passed in Poetry.	Number Passed in Grammar.	Number Passed in Geography.	Remarks.
Dindigul ..	10	I	98	83	85	80	..	..	..	
		II	103	90	88	78	66	..	..	
		III	37	32	34	28	26	21	32	Tamil.
				26	21	..	..	..	..	English.

The Municipality has seventeen Result Grant Schools, of which ten were examined. Two schools for girls were examined and paid from Provincial funds. Of 951 girls of the school-going age 90 are under instruction. Of 969 boys 640 are under instruction in Result Grant Schools. These averages are very high. Of the boys of the C. V. E. S. Training School 55 belong to Dindigul, and they have not been included in the 640. In the Government Middle School are 56 boys; add these and 750 boys are under instruction out of 969.

15. *Grant III, Sanitation.*—The total expenditure under this head was Rs. 3,638-4-9 against an estimate of Rs. 3,649. Of this amount Rs. 2,630-7-11 was for conservancy establishment, cost of conservancy carts, and contingencies. The usual grant of Rs. 455, together with a sum of Rs. 150-14-9, for the supply of medicines, was made to the Dindigul Dispensary, the annual report of which is herein enclosed. Rs. 97-10-1 were contributed to the Madras Medical College for two years, viz., 1879-80 and 1880-81. The contribution due for Sanitary Inspection under G.O., 21st October 1879, No. 1537, was not demanded. Dr. Chester's report will speak for the hospital management.

16. *Vaccination.*—The total number of operations during the year was 886, of which 815 were successful and 41 unsuccessful. Of 30 operations the result was unknown. Of 815 successful cases 121 were infants aged less than one year. The work, as compared with that of previous years, is not satisfactory. There is not the same excuse that existed last year as a vaccinator was continuously at work. The matter is receiving the careful attention of the Commissioners. The amount spent under this head was Rs. 184-4-0.

17. *Registration of Births and Deaths.*—Four hundred and thirty-two births and 190 deaths were registered during the year. Of 190 deaths 42 were cases of fever. Rs. 120 were spent under this head. The births exceed those of last year by 60.

18. *Conservancy.*—The establishment maintained is given in detail in Statement II-B, and calls for no special remark.

19. *Grant IV, Miscellaneous.*—The allotment under this head was Rs. 3,572 = 2,952 + 620 for License Tax and the expenditure Rs. 3,341-3-11 as detailed below. The difference is not large and under (*f*) a balance is recoverable :—

	RS.	A.	P.
(*a*) Lighting	1,135	14	11
(*b*) Markets	404	8	1
(*c*) Travellers' Bungalow	62	15	0
(*d*) Avenues	304	1	6
(*e*) Police	938	12	5
(*f*) License Tax	495	0	0

Under (*a*) a third lighter provided for in the budget was not employed during the year. But eight brackets and six lamp-posts were put up and are now used. Hence also an increased expenditure of kerosene-oil.

20. *Grant V, Supervision and Management.*—The expenditure under this head was Rupees 1,085-2-3 against an estimate of Rs. 1,024, and is detailed hereunder :—

	RS.	A.	P.
(*a*) Office Establishment with Contingencies	568	6	1
(*b*) Collection of House Tax, &c.	131	0	0
(*c*) Census	23	4	9
(*d*) Miscellaneous	362	7	5

Under (*d*) a sum of Rs. 53-6-0 paid for printing Municipal Proceedings in the District Gazette has been refunded under the Proceedings of the Board of Revenue, No. 1397, dated 24th September 1880, and under the same head an amount of Rs. 27-10-2 has been paid for the cost of Controlling Establishment in the Revenue Board Office and for the establishment in the Government Secretariat.

21. It will be seen from the report of the Auditor of Municipal accounts for 1880-81, which is herewith appended, that the account books of the office are neatly and carefully kept.

22. I think myself, however, that the Auditor should be an expert.

Report of the Dindigul Dispensary for 1880.

During the year under review there has been a total of 15,049 old and new cases. These have come from 585 villages.

Of the new cases there were 119 Europeans, 98 East Indians, 2,090 Native Christians, 810 Mahomedans, and 4,611 Hindus.

The decrease in the total number attending the dispensary this year, as compared with the previous one, indicates, I think, that there has really been less sickness in the district. There has been less fever, fewer cases of dysentery, and not nearly so many cases of ulcers. The year following the famine was one in which there was an unusual amount of sickness. The present year has been almost free from cases of cholera in our whole district.

There has been no change in the general work of the dispensary and none in the plan of study, practise, and work in the Madura Local Fund Board's Medical School. A Committee, selected by the Surgeon-General and sanctioned by Government, came to Dindigul in November and examined the class of students who had completed their three years' course of study.

Some who had appeared at a previous examination were also permitted to present themselves. Ten passed. This enabled the Madura Local Fund Board, Dindigul Circle, to open Local Fund Branch Dispensaries at Tirumangalam, Battlegundu, and Bodináyakanúr in the Dindigul Circle District; and, as noted in the report of last year, where there has been a delay in receiving the supply of medicines for the Branch Dispensaries from Madras, the Dindigul Dispensary has furnished a supply of the ordinary and most needed medicines.

The two trained native nurses connected with the dispensary have had 48 cases in the Women's Hospital and the town. These assisted me in the operation of removing two elephantoid tumors from a native woman, the one weighing 34 and the other 14 pounds. In two other cases, where the life of a woman was only saved by a special and tedious operation under chloroform, these women rendered efficient service.

Among the cases of in-patients we have had some special and very trying ones requiring the most constant and careful attention. Our percentage of success, however, has been a reward for the trouble.

I am happy to be able to report most favorably of the faithful and efficient services of First-class Hospital Assistant R. P. Vathakannu Pillai and his Assistant G. S. Tungam Pillai. A part of their duty has been to superintend the work of the medical students, while on duty in the dispensary, in compounding and dispensing and in their care of the in-patients; Mr. Jones, my Assistant in the Medical School, devotes his time to instruction in the school, and clinical instruction in the dispensary and hospital. His services have been no less efficient and valuable than in previous years.

31st May 1881.

(Signed) E. CHESTER, M.D.,
Medical Officer, Dindigul Dispensary.

Proceedings of the Board of Revenue, dated 25th July 1881, *No.* 7147 (*Miscellaneous*) [*Current No.* 1980].

Read the following letter from H. J. STOKES, Esq., President of the Municipal Commission, Madura, to the Acting Secretary to the Board of Revenue, dated Periyakulam, 27th June 1881, No. 28 :—

1. No. 1723, 12th November 1880.
2. No. 742, 3rd May 1881.

With reference to the Board's Proceedings noted in the margin, I have the honor to submit the License Tax account of the Dindigul Municipality for the year 1880-81 prepared in the form circulated with the first of the above Proceedings, and a copy of such portion of the Vice-President's report as relates to the figures given in the statement.

Submitted to Government with reference to paragraph 13 of G.O., Financial Department, dated 10th August 1880, No. 1548.

2. The net amount payable to Government by the Dindigul Municipality, calculated at 95 per cent. of the settled demand Rs. 650, is Rs. 617-8-0, and the amount paid in 1880-81 is Rs. 495. The balance of Rs. 122-8-0 appears from the License Tax statement for April 1881, received from Madura, to have been made good in that month by the Municipality.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Acting Secretary.

ORDER THEREON, 31st August 1881, No. 1608.

The receipts and charges of the Dindigul Municipality for 1880-81 are compared below with the estimates for the year and the actuals for the previous year :—

RECEIPTS.

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.
	RS.	RS.	RS.
Balance brought forward	267	520	1,169
Rates on Houses and Lands	2,482	3,000	2,412
Taxes on Vehicles and Animals	697	700	648
Registration of Carts	406	400	432
Tolls	3,687	3,600	3,207
Licenses	47	50	46
License Tax	951	660	495
Assignments by Government	18	90	25
Fines and Fees	2,104	1,690	1,613
Miscellaneous	698	740	717
Advances recovered	50	..	7
Total ..	11,407	11,450	10,771

CHARGES.

	Actuals, 1879-80.	Estimate, 1880-81.	Actuals, 1880-81.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	36		
Buildings	507	740	670
Sanitary and Miscellaneous	78	10	301
Repairs—			
Communications	1,467	280	36
Buildings	205	150	86
Sanitary and Miscellaneous	281	50	284
Tools and Plant	10	20	21
GRANT II.			
Results Grants	405	500	793
Inspection (Contribution)	..	150	..
Miscellaneous	45	..	..
GRANT III.			
Hospitals and Dispensaries	622	650	606
Medical College	38	50	98
Sanitary Inspection	..	50	..
Vaccination	159	200	184
Registration of Births and Deaths	118	120	120
Conservancy	2,216	2,570	2,630
GRANT IV.			
Lighting	743	1,240	1,136
Markets	483	390	404
Travellers' Bungalow	72	70	63
Avenues and Watering Roads	257	310	304
Police	738	950	939
License Tax	951	610	495
GRANT V.			
Supervision and Management	807	1,020	1,085
Balances	1,169	1,320	516
Total	11,407	11,450	10,771

971

406

1377

2. Excluding the opening balance and License Tax, the receipts aggregated Rs. 9,107 against Rs. 10,270 estimated and Rs. 10,189 realized in 1879-80. The decrease as compared with the estimate is principally under "House and Land Tax" and "Tolls." The collections of House and Land rates were very unsatisfactory, 41·2 per cent. of the former and 62·8 per cent. of the latter being left uncollected at the close of the year. The revision of the house assessment directed by the Government Order reviewing last year's report has not yet been undertaken, although its urgent necessity is admitted. This work should be forthwith taken in hand. The land-rate was collected for the first time, and no portion of the previous year's demand on that account was brought forward.

3. The Vice-President speaks of arrears uncollected under Tax on Vehicles in paragraph 5 of his letter. They do not appear, however, in Statement IV, and no arrears could accrue under this head if the provisions of the Act had been duly observed. It is observed that a sum of Rs. 275, arrears of the previous year due on account of tolls, has become irrecoverable.

4. The expenditure, excluding License Tax paid to Government, amounted to Rs. 9,760 against Rs. 9,520 estimated and Rs. 9,287 spent in 1879-80, and was distributed as follows:—

Grant I	14·3
„ II	8·1
„ III	37·3
„ IV	29·2
„ V	11·1

5. Two latrines and three new wells were provided during the year and a store-house commenced. The amount expended on the maintenance of roads was very small, as they were in good condition in consequence of the heavy outlay on them in the previous year. Rs. 282 were spent on the improvement of the water-supply.

6. The Educational expenditure was confined to the payment of Rs. 793 as results grants to ten schools. This amount was considerably in excess of the estimate and the previous year's actual, owing to the recent revision of the rules for the grants. The contribution of Rs. 150 for Educational Inspectorate should have been recovered by the Local Fund Board before the close of the year.

7. The working of the dispensary under Dr. Chester's efficient management continued to be satisfactory, and the two trained nurses are reported to have made themselves very useful. The contribution to the Medical College includes payment in arrears for 1879-80 also. The number of cases vaccinated was 886 against 857 in the year preceding, and the cost per operation was 3 annas and 7 pies. The registration of births and deaths showed the following results, which especially in the case of deaths must be far from accurate. Efforts must be made to secure more correct returns:—

	Births.	Ratio per Mille.	Deaths.	Ratio per Mille.
1879-80	372	29·0	189	14·7
1880-81	432	33·7	190	14·8

8. It is matter for notice that the charges for lighting rank in order of amount above all others except those for conservancy, and absorb 12·4 per cent. of the whole Municipal income.

9. As remarked by the Board of Revenue in their Proceedings read above, the amount due to Government on account of License Tax for the year, less 5 per cent. commission, was Rs. 617½; but it has elsewhere been observed that the form of account prescribed by the Board of Revenue does not provide for the amount being shown therein. The debt due to Government should also be clearly exhibited.

10. The note to Statement II has not been correctly prepared. It is presumed the Commissioners own some buildings, travellers' bungalow, &c. The value of these should be included in the note among "assets." The sum of Rs. 122½ which remained due on account of License Tax on the 1st April 1881, the contribution for the additional sanitary establishment, and that for educational inspection should all have been shown as "liabilities" and deducted from the total assets, and the balance thus left would indicate the position of the Municipality on the 31st March 1881. The inclusion of the Auditor's fee in the item "Head Office" under Grant V (Statement II-B) is erroneous. It should have appeared as a miscellaneous item under that grant. The exhibition of Rs. 15-2-2 as having been paid towards the cost of Controlling Establishment in the Revenue Board Office is a mistake, as no establishment is entertained in the Revenue Board Office for municipal work. The President will report for what purpose the charge has been incurred quoting his authority. The Auditor has also shown the amount in his account. He is evidently not conversant with the system of Municipal accounts: and his remark that 500 rupees

out of Rs. 670 for new buildings were not expended conflicts with the entry in the abstract account furnished by him. The Government presume that the sum was advanced to a Contractor who had not spent the money on the work when the year ended.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Dindigul.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner.
,, Surgeon-General with the Government of Madras.
,, Inspector-General of Police.
,, Director of Public Instruction.
,, President of the Local Fund Boards, Madura District.

Exd. J. Wright.

1608/5

Govt. of {1881} Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Dindigul,
&c., &c., &c.

Dated August, 31st,

Issued

Recd.

Encl.

G.O., 31st *August* 1881, *No.* 1608.

AUGUST.

Municipal—Reports.—Report on the working of the Dindigul Municipality during 1880-81, reviewed.

In Encl. 1589/81

the License Tax Account submitted by the Municipality with the Annual Report for

Receipts

Items	Arrears			Current			Total	
	Rs	A	P.	Rs	A	P.	Rs	A
1. Collections of the Tax	-	-	-	495	-	-	495	-
2. Fines and Penalties	-	-	-	-	-	-	-	-
3. Miscellaneous	-	-	-	-	-	-	-	-
Total	-	-	-	495	-	-	495	-

Charges

Items	Arrears			Current			Total		
	Rs	A	P.	Rs	A	P.	Rs	A	P.
1. Paid to Government	-	-	Payable -	617½ 495	-	-	495	-	-
2. Refunds	-	-	-	-	-	-	-	-	-
3. Establishment	-	-	-	-	-	-	-	-	-
4. Printing & other miscellaneous charges	-	-	-	-	-	-	-	-	-
Total	-	-	-	495	-	-	495	-	-

Footnote:— The amount of Assessment fixed by the Collect ith reference to the notices under Section 24 of the License Tax Act (III of) - - - - 745 - " —

Deduct amount remitted on hearing objections - - - - 95 - " —

Amount fixed as final demand after hearing objections - 650 — " — ✓

	Rs	A	P.
The amount of Assessment fixed by the Collect ith reference to the notices under Section 24 of the License Tax Act (III of)	745	"	—
Deduct amount remitted on hearing objections	95	"	—
Amount fixed as final demand after hearing objections	650	"	—
	32½		
	617½		

Municipal Office
29th May 1881
Dindigul

Vice President

N.

License Tax Accoun

1880 – 81

Dindigul Municipal

Extract from the letter of the Vice-President, Municipal Commission, Dindigul, dated 29th May 1881 No 13.

× × 1608/8 ×

8. License Tax — The amount originally assessed was Rs 745 which was reduced to Rs 650 after the hearing of objection motions. Of this settled demand, Rs 495 were collected and paid to the Government Treasury during the year under report. A statement prepared under G. O. No. 1614 dated 22nd August 1879 and a statement under the Proceedings of Board of Revenue No. 1723 dated 12th November 1880 are herewith submitted.

× × ×

(Signed) J. D. Rees
Vice President

(True Extract)

L Rama Row

Dy Collector
for President

1881 Deptt

Enclosure No 2 in a letter

From

The President
Municipal Commissioners
Madura

No. 28

Dated 27th June 1881

L. mis 1431/81

Subject

Extract from the letter of the Vice President of the Dindigul Municipality dated 29th May 1881 No. 13.

In Munl: 1980/81.

1608/10

1881 Dept.

Enclosure No 1 in a letter

From

The President
Municipal Commission
Madura

No. 28

Dated 27th June 1881

Jr mis 1431/81

Subject

License Tax account of the Dindigul Municipality for ~~the~~ year 1880-81.

Lic Incl: 1980/81

From

T. A. Ananthrama Iyar
Auditor of Municipal Accounts
Dindigul

1608/11

To

The Vice President
Municipal Commission
Dindigul

Honoured Sir,

I have the honour to submit my report of the Audit of Dindigul Municipal Accounts for the Official year 1880-81 with an Abstract Statement of Receipts and Expenditure.

2. Receipts, including opening balance Rs 10771-6-7
Expenditure - - - - - Rs 10255-5-3
Closing balance - - - - Rs 516-1-4
Deposits - - - - - - Rs 1266-10-8

3. The Receipts of the Municipality have fallen short of the Budget-estimate by Rs 1317-12-7. Expenditure has exceeded the Budget allotment by Rs 114-5-3.

4. Some of the works, for which allotments were made in the Budget, have not been executed.

5. Rs 670 are entered in the accounts as having been spent for the Construction of New Buildings. But works have actually

been accounted for Rs 170 only - The remainder Rs 500 has not been spent. | Then why shewn in the acct. as [illegible] advance?

6. The Account books in the office are well written and kept clean.

[illegible]

Dindigul }
14th May 1881. }

(Sd) T. A. Anantharamayar
Auditor

(True copy)

Vice President

1608/12

1881 Dept

Enclosure No. 4 in a letter

From

The President
Municipal Commissioners
Madura

No. 30

Dated 30th June 1881

Subject

Auditor's Report
1880–81

In Encl: 1749–81

Abstract statement of the accounts of Dindigul Municipality for the official year 1880-81. forwarded by the Auditor of the municipality.

Statement I Receipts

	Arrears Rs.	As.	p.	Current Rs.	As.	p.	Amount Rs.	As.	p.	Total Rs.	As.	p.
1 Rates, Taxes &c	666	1	4	1668	2	11	2334	4	3			
(a) Rate on houses (sec. 40)				78	3	9	78	3	9			
(b) Rate on land (sec. 40)				136	8	-	136	8	-			
(d) Taxes on vehicles (sec. 63)	8	8	-	503	4	-	511	12	-			
(e) Taxes on Animals (sec. 63)				432	-	-	432	-	-			
(f) Registration of carts (sec. 73)				4810	-	-						
(g) Tolls (sec. 77) Gross Receipts				1603	5	4	3206	10	8			
Less Local Fund share				46	-	-	46	-	-	6745	6	8
(h) Licenses (SS. 10.6, 123, 125, 130 136)				495	-	-	495	-	-	495	-	-
2 License Tax												
3. Contributions from Special							24	7	3	24	7	3
Funds (a) Surplus Pound fund												
5. Fines & fees (S. 17 Bye laws							1612	12	1	1612	12	1
and Schedule &c)							480	2	2	480	2	2
7. Rent of markets &c							237	1	3	237	1	3
10. Miscellaneous							7	6	-	7	6	-
12. Advances Recovered												
13 Balance Brought forward							1169	3	2	1169	3	2
(a) Municipal Funds												
										10771	6	7
Grand Total												

Deposits.

		Rs	As.	p.
(a)	Tolls........	1252	8	"
(b)	Gras Rent	14	2	8
	Total	1266	10	8

Statement II Expenditure

	Rs.	As.	p.	Amount Rs.	As.	p.	Total Rs.	As.	p.
Grant I Public Works. 1. New Works									
(b) Buildings " "	670						8 160/14		
(d) Water Supply. "	300	14	-	970	14	-			
2 Repairs (a) Communications	36	5	4						
(b) Buildings	86	-	-						
(d) Water supply	281	14	6						
(c) Miscellaneous	1	12	-	405	15	10			
4 Tools, plants, and Contingencies.	20	12	6	20	12	6	1397	10	4
Grant II Education. 4. Results Grants	793	-	-	793	-	-	793	-	-
Grant III Sanitation and Medical services									
1 Hospitals & dispensaries (a) establishment	455	-	-						
(b) Medicines & supplies	150	14	9	605	14	9			
2 Medical College " "	97	10	1	97	10	1			
4 Vaccination (a) Establishment	180	-	-						
(b) Contingencies	4	4	-	184	4	-			
5 Registration of Births and Deaths									
(a) Establishment	120	-	-	120	-	-			
6 Conservancy (a) Establishment	1602	10	3						
(b) Sanitary service, Bulls, Carts, &c	772	6	6						
(C) Cleansing of Tanks and Wells	166	6	9						
(d) Contingencies " " "	89	-	5	2630	7	11	3638	4	9
Grant IV 1. Lighting (a) Establishment	167	12	-						
(b) Contingencies	968	2	11	1135	14	11			
2 Markets (a) Establishment	272	6	-						
(b) Contingencies	132	2	1	404	8	1			
3 Travellers Bungalows (a) Establishment	57	10	-						
(b) Contingencies	5	5		62	15	-			
5. Avenues (a) Establishment	148	14	3						
(b) Contingencies.	155	3	3	304	1	6			
6 Police " " ...	938	12	5	938	12	5			
7 License Tax ...	495	-	-	495	-	-	3341	3	11
Grant V. 1. Head office (a) Establishment	506	-	-						
(b) Contingencies	62	6	1	568	6	1			
2 Collection (a) Establishment	131	-	-	131	-	-			
3 Miscellaneous (a) Printing Forms ...	178	3	3						
(b) Printing minutes of meetings in the Dt. Gazette	131	6	-						
(c) Subscription for Fort St. George Gazette	22	4	-						
(d) Toll Boards " " " " "	3	-	-						
(e) For controlling establishment in Rev. Board office	15	2	2						
(f) Contribution for Establishment in Gr. [illegible]	12	8	-						
(g) Census " " " " "	23	4	9	385	12	2	1085	2	3
Balances (a) Municipal Fund	516	1	4	516	1	4	516	1	4
Grand Total							10771	6	7

Dindigul
14th May 1881

(Signed) T.A. Anantharam Ayar
Auditor

(True copy)

Vice President

Auditor's Statet.

1880-81

Dindigul Municipality

1608/15

1881 Dept

Enclosure No 5 in a letter

From

The President
Municipal Commissioners
Madras

No 30

Dated 30th June 1881

Subject.

Auditor's statement.

Se Judl: 1749-81

1608/18

Tolls and License Tax
Statement
1880–81
Dindigul Municipality

Amount for which the Toll was farmed during 1880-81

Rupees 4810

Instalments	1 Amount Rs. As. P.	2 When payable	3 When paid	4 Share due to Local Funds	5 Amount Paid Rs. As. P.	6 Balance if any Rs. As. P.	7 When paid to the Local Fund Board	Remarks
April 1880.	- - -	-	-		- - -	- - -	-	
May "	403 5 4	5-5-80	6-5-80		- - -		-	
June "	403 5 4	5-6-80	8-6-80		268 14 2		9-6-80	
July "	403 5 4	5-7-80	8-7-80		134 7 1		8-7-80	
August "	403 5 4	5-8-80	7-8-80	Nil – [illegible]	134 7 1		10-8-80	
September "	*806 10 8	5-9-80	10-9-80 15-9-80		268 14 4		16-9-80	* Of this Amt. Rs 605 was the deposit paid in December but credited in Septr.
October "	- - -	-	-		- - -	- - -	-	
November "	398 5 4	5-11-80	8-11-80		132 12 5		10-11-80	
December "	398 5 4	5-12-80	7-12-80		132 12 5		8-12-80	
January 1881	398 5 4	5-1-81	8-1-81		132 12 5		10-1-81	
February "	398 5 4	5-2-81	5-2-81		- - -		-	
March "	×796 10 8	5-3-81	8-3-81		398 5 5		15-3-81	× Of this, Rs 597-8 was the deposit for 2nd half 1880 paid in Septr. 80 but credited in March 1881
Total	4810 - -	-	-	1/3	1603 5 4	- - -	-	

Amount of License Tax as finally settled for 1880-81

Rupees 650.

1608/17

Amount collected Rs. As. P.	Paid to Government Rs. As. P.	Remarks.
- - -		
- - -		
- - -		
- - -		
- - -		
- - -		
- - -		
- - -		
- - -		
- - -		
340 - -	340 - -	
155 - -	155 - -	
495 - -	495 - -	

Municipal Office }
29th May 1881
Dindigul

Vice President

1881 Dept.

Enclosure No. 3 in a letter

From

The President
Municipal Commissions
Madura

No. 30

Dated 30th June 1881

Subject

Toll + License Tax
statement of the Dindigul
Municipality for 1880-81.

In Encl: 1749-81

1608/19

Annual Statements
of
Dindigul Municipality
for
1880-81

Statement I.— Revenue and Receipts of the Municipal Fund of the Town of Dindigul during the official year 1880-8

	Arrears	Current	1880-81 Detail of Minor Heads	1880-81 Totals of Major Heads	Estimate for 1880-81
1. Rates & Taxes &c.—					
(a) Rate on Houses (Sec: 40)	666 1 4	1668 2 11	2334 4 3		
(b) Rate on Lands (Sec: 40)	- - -	78 3 9	78 3 9		
(c) Taxes on Arts &c (Sec: 57)	- - -	- - -	- - -		
(d) Taxes on Vehicles (Sec: 63)	- - -	136 8 -	136 8 -		
(e) Taxes on Animals (Sec: 63)	8 8 -	503 4 -	511 12 -		
(f) Registration of Carts (Sec: 73)	- - -	432 - -	432 - -		
(g) Tolls (Sec: 77)					
Gross Receipts	- - -	4810 - -			
Less L. F. Share	- - -	1603 5 4	3206 10 8		
(h) Licenses (Secs: 106, 123, 125, 130, 131 & 136)	- - -	46 - -	46 - -	6745 6 8	7750 - -
2. License Tax.			495 - -	495 - -	650 - -
3. Contributions from Provincial Funds—					
(a) Communications					
(b) × × ×					
4. Contributions from Special Funds—					
(a) Surplus Pound Fund			24 7 3	24 7 3	90 - -
(b) Ferry Rents					
(c) Fishery Rents					
5. Contributions from Local Funds—					
(a) Public Works					
(b) × × ×					
6. Fines & Fees (Sec: 17, Bye-laws and Schedule A)			1612 12 1	1612 12 1	1690 - -
7. Fees in Schools and Training Institutions					
8. Rent of Houses, Gardens, Markets &c			480 2 2	480 2 2	620 - -

1608/21

	1880-81 Detail of Minor Heads	1880-81 Totals of Major Heads	Estimate for 1880-81
9. Payments for Municipal Services to private parties—			
(a) Private Scavenging			
(b) × × ×			
10. Endowments, Private Contributions and Donations and Miscellaneous Receipts—			
(a) Hospitals			
(b) Choultries			
11. Miscellaneous—			
(a) Sale of Sweepings	4 2 4		
(b) Avenues	119 - 5		
(c) Sale of tools, hoes &c	33 - 6		
(d) Loss recovered	1 8 -		
(e) Sale of Municipal Lands	26 - -		
(f) Refunds	53 6 -	237 1 3	120 - -
12. Loans			
13. Advances Recovered	7 6 -	7 6 -	- - -
Total		9602 3 5	10920 - -
14. Balance Brought forward—			
(a) Municipal Fund		1169 3 2	520 - -
(b) Endowments		- - -	- - -
Grand Total		10771 6 7	11440 - -

Note to Statement I

1. Houses and Land rates are levied at 7½ per cent
Taxes on Arts &c are not levied
Taxes on Vehicles &c are levied at the full rate
Carts are registered at half the maximum rate
Tolls are levied at ¾ of the Schedule rates
Licences and Fees are at the rates sanctioned in G. O.

No. 705 dated 3rd June 1870.

Statement I-A. — Endowments entrusted to the Municipal Commissioners under Sections 15 & 16 for the official year 1886-87

Name of Institution	Amount of Trust Capital	Floating Balance	Interest or Produce of Land	Appropriation from Capital for Expenditure	Private Contributions and Donations	Subscriptions or Sundry Receipts	Total (Cols: 4–7) (Statement I-10)	Contributions L. F. Board	Total Receipts	Investments	Current Charges	Total (Statement II Group III)	Allotted for Public Works Statement II-A	Total Charges	Floating Balance	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
							Nil									

Statement II.— Expenditure from the Municipal und of the town of Dindigul during the official year 1880–81

	1880–81		Estimate for 1880–81
	Detail of Minor Head	Totals of Major Head	
Grant I.— (Public Works) —			
1. New Works —			
(a) Communications			
(b) Buildings	670 - -		
(c) Drainage	- - -		
(d) Water-supply	300 14 -		
(e) Miscellaneous	- -	970 14 -	750 -
2. Repairs —			
(a) Communications	36 5 4		
(b) Buildings	86 - -		
(c) Drainage	- - -		
(d) Water-supply	281 14 6		
(e) Miscellaneous	1 12 -	405 15 10	481 -
3. Establishment			
4. Tools and Plant and Contingencies	20 12 6	20 12 6	15 -
5. Contributions			
Total Grant I		1397 10 4	1246 -
Grant II.— (Education)			
1. Training Schools			
(a) Establishment			
(b) Contingencies			
2. Municipal Schools			
(a) Establishment			
(b) Contingencies			
3. Salary grant			
4. Results grant	793 - -	793 - -	500 -
5. Schools on the combined system —			
(a) Fixed payments			
(b) Results grants		1608 / 23	
(c) Contingencies			
6. Inspection —			
(a) Contributions to Local Funds	- - -	- - -	150 - -
(b) Municipal Inspectors			
7. Miscellaneous			
Total Grant II		793 - -	650 - -
Grant III.— (Sanitation & Medical Services)			
1. Hospitals & dispensaries			
(a) Establishment			
(b) Medicines & Supplies	455 - -		
(c) Diet of Patients	150 14 9		
(d) Sundries & Contingencies	- - -		
(e) Contributions to Local Funds	- - -		
2. Medical College	- - -	605 14 9	650 -
3. Sanitary Inspection	97 10 1	97 10 1	54 -
4. Vaccination —	- - -	- - -	50 - -
(a) Establishment			
(b) Contingencies	180 - -		
(c) Contributions to Local Fund	4 4 -		
5. Registration of Births and Deaths —	- - -	184 4 -	200 -
(a) Establishment			
(b) Contingencies	120 - -		
	- - -	120 - -	120 -

tatement II A.— Detail of allotment for Expenditure on Public Works estimated to cost Rupees 100 or upwards

Part I.— New Works

No	Project	Amount of Estimate	Past Expenditure Rs. As. P.	Expenditure in 1886–87	Remarks
(a)	Communications				
(b)	Buildings—				
1	Constructing two Latrines	170	- - -	170 - -	
2	Do Store House	500	- - -	500 - -	
	Total	670	- - -	670 - -	
(d)	Water Supply—				
1	Sinking a new well in the bed of Gopaulsamudram with parapet walls	230	15 - -	210 - -	
2	Do Do in Mitteryapetty with do	80	- - -	70 14 -	
3	Do a trial well near the market	20	- - -	20 - -	
	Total	330	15 - -	300 14 -	
	Grand Total	1000	15 - -	970 14 -	

Part II.— Repairs.

1608/25

No.	Project	Grant			Remarks
(a)	Communications— Petty Repairs	36	5	4	
	Total	36	5	4	
(b)	Buildings—				
1	Reflooring the Travellers' Bungalow with square bricks	50	-	-	
2	Repairing the Mosque Lane Bazaar sheds	36	-	-	
	Total	86	-	-	
(d)	Water Supply—				
1	Blasting the rock in Gopaul-samudram and deepening it	30	-	-	
2	Re-erecting the northern and western walls of Subia-mooth Tank	159	8	-	
3	Deepening other wells & tanks in the Town	92	6	6	
	Total	281	14	6	
(e)	Miscellaneous— Petty Repairs	1	12	-	
	Total	1	12	-	
	Grand Total	405	15	10	

Statement II-B. — Detail of Municipal Establishments.

1608/26

	No.	Salary per mensem	Salaries per annum	Totals of Major Heads
Grant III. — Sanitation & Medl. Services				
1. Hospitals & Dispensaries —				✓
Medical Subordinates Clerks Servants	-	37 14 8	455 - -	455 - -
Total	-	37 14 8	455 - -	455 - -
2. Vaccination —				✓
Vaccinators	1	15 - -	180 - -	180 - -
Peons	-	- - -	- - -	- - -
Total	1	15 - -	180 - -	180 - -
3. Registration —				✓
Registrars	1	10 - -	120 - -	120 - -
Peons	-	- - -	- - -	- - -
Total	1	10 - -	120 - -	120 - -
4. Conservancy —				
Nuisance Inspectors	1	25 - -	295 - -	
Maistries	2	14 - -	166 12 3	
Scavengers	9	45 - -	524 2 8	
Totties	11	31 8 -	351 1 2	
Midwives & Chittal	4	15 - -	178 1 -	
Tank watchers	3	9 - -	87 9 2	1602 10 3
Total	30	139 8 -	1602 10 3	1602 10 3

	No.	Salary per mensem	Salaries per annum	Totals of Major Heads
Grant IV. — Miscellaneous Munl. Purpo				✓
1. Lighting —				
Mashalchies	2	14 - -	167 12 -	167 12 -
Total	2	14 - -	167 12 -	167 12 -
2. Markets —				✓
Superintendents	2	17 - -	203 8 -	
Servants	1	5 - -	68 14 -	272 6 -
Total	3	22 - -	272 6 -	272 6 -
3. Dâk Bungalows —				✓
Watchman	1	2 12 10	33 10 -	
Servants	1	2 - -	24 - -	57 10 -
Total	2	4 12 10	57 10 -	57 10 -
4. Watering —				✓
Waterers	5	12 8 -	148 14 3	148 14 3
Total	5	12 8 -	148 14 3	148 14 3
Grant V. — Supervision & Management				
1. Office				
Manager	1	25 - -	295 - -	
Clerks	-	- - -	- - -	
Accountants (temporary)	-	- - -	100 - -	✓
Auditor	1	- - -		
Peon	1	7 - -	84 - -	
Watchman	1	3 - -	27 - -	506 - -
Total	4	35 - -	506 - -	506 - -

Statement II-B. – Detail of Municipal Estts. (Concluded)

	No.	Salary per mensem	Salaries per Annum	Totals of Major Head
Grant V. – Superintendence & Management &c				
2. Collection –				
Clerks				
Collectors				
Peons	1	11 - -	131 - -	131 - -
Total	1	11 - -	131 - -	131 - -

Statement III:– Municipality of Dindigul, Madura District

Abstract of Deposit Account for the year 1880–81

	Rs.	As.	P.		Rs.	As.	P.
Balance brought forward	617	8	-	Credited to Municipal Funds	1215	-	-
Deposit by Appellants	-	-	-	Returned to Appellants	-	-	-
Do by Renters	14	2	8	Do to Renters	-	-	-
Do by Contractors	1850	-	-	Do to Contractors	-	-	-
Do as Security by Municipal Servants	-	-	-	Do to Municipal Servants	-	-	-
				Workdone	-	-	-
Deposited for the execution of work for which private parties are liable	-	-	-	Returned to the parties	-	-	-
				Paid to claimants	-	-	-
				Balance	1266	10	8
Deposited under sections 55, 76, 79, 122, 143, 149 or bye-laws	-	-	-				
Total	2481	10	8	Total	2481	10	8

Statement IV. — Municipality of Dindigul, Madura District
Demand, Collection, and Balance Statement for the year 1880-81

Current

	1 Demand Assessed	2 Collected	3 Remitted on Appeal or otherwise	4 Written off as irrecoverable	Total Columns 2, 3, 4	Balance
Rates on Houses	2837 7 10	1668 2 11	- - -	- - -	1668 2 11	1169 4 11
Do on Lands	210 12 1	78 3 9	- - -	- - -	78 3 9	132 8 4
Taxes on Arts	- - -	- - -	- - -	- - -	- - -	- - -
Tolls	4810 - -	4810 - -	- - -	- - -	4810 - -	- - -
Total	7858 3 11	6556 6 8	- - -	- - -	6556 6 8	1301 13 3

Arrears

	1 Balance of old Demand	2 Arrears of previous year	3 Total Demand	4 Collected	5 Remitted	6 Written off	Total Columns 4, 5, 6	Balance
Rates on Houses	61 12 11	1031 3 5	1093 - 4	666 1 4	59 8 8	- - -	725 10 -	367 6 4
Taxes on Arts	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
Tolls	275 - -	- - -	275 - -	- - -	- - -	275 - -	275 - -	- - -
Total	336 12 11	1031 3 5	1368 - 4	666 1 4	59 8 8	275 - -	1000 10 -	367 6 4

1608
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Statement V.— Educational Return

{Population as per last Census: 12806 {Male. 6461 / Female. 6345} {Children of school-going age for purposes of Elementary Education at 15 per cent … Boys. 969.15 / Girls. 951.75}

Name of Schools	Average daily attendance for two years: Boys		Girls		Fees	Current Charges Statement II.— Grant II.	Net charge (Column 5 less Col. 4)	Public Works Statement II A.	Total Columns 6 & 7	List of other schools in the town with No. on the Rolls and general character of Institution	Remarks
1	2		3		4	5	6	7	8	9	10
	1879-80	1880-81	1879-80	1880-81							
4. Results Grant Schools—										1. C. V. E. Society's Training Institution {Normal dept. … 53 / Practising do … 53} 2- Government Middle School … 56.	
(a) Dr. Chester's English School	148	142	-	-	284 10 -	793 - -					
(b) Am. Mis. Central do	-	67	-	-	145 8 -						
(c) Roman Catholic do	53	60	-	-	- - -						
(d) Mrs. Chester's Hindu Girls do	-	-	49	50	- - -	Met from Provincial Funds					
(e) Do Compound Girls do	-	-	-	20	- - -	do		do	do		
(f) Bêhambore C. V. E. Society's do	44	44	-	-	19 11 6						
(g) Nahalnaikenputty do do	26	24	-	-	13 13 -						
(h) Seshagiri Row's School	27	26	-	-	43 8 -						
(i) Ananthanarayanasami Naidu's do	41	71	12	8	65 3 -						
(j) Dyalor Iyer's do	11	13	2	2	50 - -						
(k) Nahalnaikenputty Varadarajulu's do	40	50	-	-	63 4 -						
(l) Prayasam Pillay's do	24	48	-	-	35 11 6						
(m) Rassappa Pillay's do	20	7	-	-	12 - -						
(n) Muthuveerasami Naidu's do	15	32	-	-	54 - -						
(o) Bulagurunatha Pillay's do	-	41	-	-	48 - -						
(p) Krishnan Iyengar's do	-	15	-	-	54 - -						
(q) C. V. E. Society's Girls do	-	-	-	10	- - -						
5- Schools on the combined system						- - -					
6- Inspection						- - -					
7- Miscellaneous						- 9 -					
Total	449	640	63	90	889 5 -	793 - -	-	-	-		

Note.— Number of schools newly Established in 1880-81 … 3

No. brought under inspection for 1st time do … 3

1608
30 A

Appendix - A

1	2	3								4	5	6	7			
		Number of Commissioners											Average attendance of each Meeting			
		a	b	c	d	e	f	g	h				a	b	c	d
Name of Municipality	Population as per last Census	Ex-officio	Nominated	Elected	Total	Officials	Non-officials	Europeans	Natives	Incidence of Taxation (Statement I - Head I) per head of population	Incidence of Income (excluding balances) per head of population	Total number of Meetings held during the year	Ex-official Commissioners	Non-officials "	Europeans "	Natives "
Dindigul	12806	2	9	-	11	4	7	6	5	Rs 0-8-5	Rs 0-12--	24	1	4	3	2

Municipal Office
29th May 1881
Dindigul

Vice President

RN

1608/32

Annual Statements
of
Dindigul Municipality
For
1880 - 81

COLLECTOR'S OFFICE
3 JUN 81
MADURA

1881 Septr

Enclosure No. 2 in a letter

From

The President
Municipal Commissioners
Madura

No. 30

Dated 30th June 1881

Subject

Annual statements of the Dindigul Municipality for 1880-81

GO (Finl) 1608/81

Submd: 1749-81

Madura Presidents Office
(Camp) Virapandi
30th June 1881.

CURRENT No. 1749

No. 30

From,

H. J. Stokes Esquire
President Municipal Commissioners
Madura.

1608/33

To,

C. G. Master Esquire
Offg Chief Secretary to Govt.
Madras.

Sir,

I have the honor to submit the annual report of the Dindigul Municipality for the year 1880-81 accompanied by the usual Statements and the reports of the Auditor and the Medical Officer.

1. Annual Statements
2. Statement of Tolls & License Tax.
3. Auditor's Notes

2. The receipts excluding the opening balance and the License Tax Collections aggregated Rs 9107 or Rs 1082 less than the receipts of the previous year owing chiefly to a falling off in the Collections under "Tolls" and "Fines and Fees".

3. The House Tax Collections are not satisfactory; the maximum rate at which the tax is levied is severely felt by the residents who consequently fall into arrears which are being collected by coercive process. The Vice President thinks that the tax when

revised will reduce the demand to what can be collected without any extraordinary difficulty.

4. The Land Tax was levied during the year for the first time and out of a demand of Rs 211, Rs 78 have been in collected during the year and the balance is in course of collection.

5. The charges amounting to Rs 9760 (excluding the License Tax Collections paid to Government) have exceeded those of the previous year by Rs 473. This is due, as in the preceding year to the deepening and enlarging certain wells and tanks and sinking new wells in the Town on account of the entire failure of the monsoon during the early part of the year under report.

6. The other variations are fully explained by the Vice President.

I have the honor to be
Sir
Your most Obedt Servant

President.

1608/34

6-5-80 N 920
9-11-80 - 2096

1881 Jail Dept
Annual Report

From

The President
Municipal Commissioners
Madura

No 30
Encs: 6

So 1608/81

Dated 30th June }
Recd 9 July } 1881

No

CURRENT No. 1749

Subject

Submitting the annual report of the Dindigal Municipality for 1880-81 together with the usual statements &c.

No. 13

Dindigul, Municipal Office
29th May 1881.

28

From

J. D. Rees
Vice President
Municipal Commission
Dindigul

To

C. Kayh Esquire
Ag President
Municipal Commission
Madura

1608/35

Sir,

I have the honor to report on the working of the Towns' Improvement Act (III of 1871) in the Town of Dindigul for the year 1880-81.

2. The opening balance at the commencement of the year was Rs 1169-3-2. The excess Rs 649-3-2 above the estimate is mainly due to the non-execution of certain road repairs under Grant I as explained in this office letter No 112 dated 23d December 1880. The total receipts of the year including the above balance and the License Tax collections amounted to Rs 10771-6-7 of which Rs 10255-5-3 or 95 per cent was expended leaving a closing balance of Rs 516-1-4 which is less than the estimate by about Rs 783 owing to the outlay of Rs 581 on Water Supply un-provided for in the Budget and to a falling off in the receipts under various heads particularly in Tolls. The water supply of the Town is notoriously bad: sometimes there is no water to speak of any where but on the top of the rock. Hence whenever a drought comes on special measures such as deepening and enlarging wells and tanks become absolutely necessary.

Receipts

3. Statement No. I, House-tax — The Collections under this head, including the arrears, amount to Rs 2334-4-3 or Rs 147-8-- less than last year's actual collections. Out of the current demand of Rs 2837-7-10, a sum of Rs 1668-2-11 has been collected leaving a balance of Rs 1169-4-11. This amount and the outstanding arrear of the previous year amounting to Rs 367 is now being collected by coercive process but the collections cannot be considered satisfactory and the Commissioners are giving the matter their consideration and a Committee of Revision of House Tax has been appointed for the current year to carry out the order of Government in para 4 of G.O. No. 2091 dated 9th November 1880. There is no doubt that the incidence of this tax at the maximum rate is severely felt. Dindigul is a very poor place and the capital of a poor taluq. Personally I think the difficulty in collection may have arisen from the method in which the original assessment was made — The Commissioners charged on measurements made of the sizes of all the houses assessed. The new assessment which will be made on the percentage of the rental will I expect reduce the demand to what can be collected without any extraordinary difficulty.

4. Land Tax — The total assessment is Rs 210-12-1 of which Rs 78-3-9 have been collected during the year. The balance is being collected. The Commissioners have determined to revise the assessment for 1881-82 and to fix a moderate rate as provided by para 2 Section 41 of the Act. The assessment for last year was made on the produce not on the rental and the Commissioners concluded at a late meeting that it was excessive.

excessive.

5. Tax on Vehicles &c — The revenue under this head was Rs 648-4-- or Rs 49 less than last year and Rs 52 less than the estimate. Of the uncollected arrears half at least is recoverable.

1608/36

6. Registration of Carts — The amount realized under this head was Rs 432 or Rs 26 more than last year and Rs 32 more than the estimate. This is chiefly attributable to the fact that more carts were registered this year to escape the enhanced toll rates.

7. Tolls — The gross receipts from this source amounted to Rs 4810 against Rs 5530 last year. This large decrease is mainly due to reduced competition among buyers. Of the collections a sum of Rs 1603-5-4 was contributed to the Dindigul Local Fund Board, a Statement of the payment of which prepared under G.O. No. 1614 dated 22nd August 1879 is herewith sent. As regards the arrears of Rs 275 under this head (Vide Statement IV) the late Toll-contractor Meer Athazanullah Sahib died a pauper some two years ago and the Commissioners found after enquiry that nothing was likely to be recovered by suing his estate. I recommend therefore that the amount may be written off as irrecoverable. It would seem that the Commissioners are not aware approximately of the real value of the Toll Contract. Rough results might easily be obtained from statistics.

8. License Tax — The amount originally assessed was Rs 745 which was reduced to Rs 650 after the hearing of objection motions. Of this settled demand, Rs 495 were collected and paid to the Government Treasury during

the year under report. A Statement pre-
pared under G. O. No 1614 dated 22nd August
1879 and a statement under the Proceedings
of Board of Revenue No 1723 dated 12th
November 1880 are herewith submitted.

9. Miscellaneous— The receipts under the
various items of this head detailed below
amount to Rs 2407-12-9 against Rs 2917-11-6
last year.

	Rs	As	P
(a) Licenses	46	–	–
(b) Surplus Pound Fund	24	7	3
(c) Fines & market fees &c	1612	12	1
(d) Rent of Houses &c	480	2	2
(e) Miscellaneous	237	1	3
(f) Advances recovered	7	6	–

The decrease is chiefly attributable to a
falling off in the amount of rents and fees
collected at the Daily and Weekly Markets.
Under (b) Rs 24-7-3 is a little over last year
but falls short of the estimate by about
Rs 66. The reason for this decrease is stated
to be ~~[illegible]~~ the falling off in the Collections
of cattle trespass fines.

Disbursements

10. Statement No II, Grant I.— Public Works—
New Works— The total amount spent
under this head was Rs 970. Rs 670 for cons-
tructing two latrines and a Municipal
Store house and Rs 300 for sinking three
new wells. The new works have also been
completed with the exception of the store house
which is in course of completion. The estimate
was passed by the Commissioners under the
following circumstances. It had been
anticipated that the allotment of Rs 500
would be required for roads and ~~that~~ a
transfer would be unavoidable. Hence
the

the work was not commenced earlier in the
year. Later on however it appeared that the
money would not be required for the roads
and the Commissioners passed the Estimate
for the Store house at the last meeting held in the
official year as the same was very urgently
required. At present the stores are kept in
an insecure and inconvenient shed in the
town so small that many things for want of
a better place encumber the verandah
of the small Municipal office. The Commissioners
would have been at considerable loss in respect
of materials if they had had to wait till the
new budget was sanctioned and in view of
their unanimous vote I did not feel justi-
fied in pressing on them a reconsideration
of the matter or in declining to advance the
money to the contractor.

1608/37

11. Repairs— The expenditure under this
head was Rs 405-15-10. Rs 36-5-4 for petty
repairs on roads, Rs 86 for reflooring the
Travellers' Bungalow with square bricks and
repairing the Mosque Lane Bazaar sheds,
Rs 281-14-6 for reerecting the northern and
western walls of Subbianwolli Tank and
deepening and Enlarging certain wells and
tanks in the town and Rs 1-12-0 for petty repairs.
The small amount spent on roads is noticeable
but Rs 1467 were spent on this head last year
and the roads are in good condition.

12. The expenditure under the above two
heads for Water supply was not provided in
the Budget of 1880–81 but the Commissioners
thought themselves justified in utilizing a
portion of the Reserve fund on account
of the entire failure of the monsoon during
the early part of the year under report.

13. Grant II, Education — Rs 793 were paid for Results Grants while the allotment under this head including the Inspectorate charges was only Rs 650. The Commissioners were not called upon to pay the Contribution due to the Local Fund Board, Dindigul Circle. The estimate was framed upon the Rules of 1879-80, but enhanced rates were introduced in 1880-81. The amount paid for Results Grants consequently exceeded the Budget allotment and the necessary adjustments were made from other heads.

14. Statement V. — The Educational Return gives a complete list of all the schools within the Municipal limits for boys and girls which have received aid from Municipal and Provincial Funds. The result of work in the schools aided from Municipal Funds during the year under report is shown in the statement below:—

1880-81

Town	Number of schools examined	Standard	Number of pupils presented for examination	Number passed in Reading	Number passed in Writing	Number passed in Arithmetic	Number passed in Poetry	Number passed in Grammar	Number passed in Geography	Remarks
Dindigul	10	I	98	83	85	80	-	-	-	
		II	103	90	88	78	66	-	-	
		III	37	32	34	28	26	21	32	Tamil
				26	21	-	-	-	-	English
6	2	3	4	3	3	3	3	3	3	5

The Municipality has 17 Result Grant Schools of which 10 were examined. Two schools for girls were examined and paid from provincial funds. Of 951 girls of the school going-age, 90 are under instruction

of

5-88

of 969 boys 640 are under instructions in Result Grant schools. These averages are very high. Of the boys of the C.V.E.S. Training School 55 belong to Dindigul and they have not been included in the 640. In the Government middle school are 56 boys add these and 750 boys are under instruction out of 969.

15. Grant III, Sanitation — The total expenditure under this head was Rs 3638-4-9 against an estimate of Rs 3649. Of this amount Rs 2630-7-11 was for Conservancy Establishment, Cost of Conservancy Carts and Contingencies. The usual grant of Rs 455, together with a sum of Rs 150-14-9 for the supply of medicines, was made to the Dindigul Dispensary, the Annual Report of which is herein enclosed. Rs 97-10-1 were contributed to the Madras Medical College for two years viz: 1879-80 & 1880-81. The contribution due for Sanitary Inspection under G.O. 21st October 1879 No 1537 was not demanded. Dr. Chester's report will speak for the hospital management.

1608
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2445 | 3.9
503
12
6006
5705

16. Vaccination — The total number of operations during the year was 886 of which 815 were successful & 41 unsuccessful. Of 30 operations the result was unknown. Of 815 successful cases 121 were infants aged less than one year. The work as compared with the previous years is not satisfactory. There is not the same license that existed last year as a vaccinator was continuously at work. The matter is receiving the careful attention of the Commissioners. The amount spent under this head was Rs 184-4-

17. Registration of Births & Deaths — 432 Births and 190 Deaths were registered during the year. Of 190 deaths, 42 were cases of fever. Rs 120 were spent under this head. The births exceed those of last year by 60.

18. Conservancy — The establishment

maintained is given in detail in Statement II-B. and calls for no special remark.

19. Grant IV, Miscellaneous— The allotment under this head was Rs 3572 = 2952 + 620 for License Tax and the expenditure Rs 3341-3-11 as detailed below. The difference is not large and under (f) a balance is recoverable.

	Rs	As	P
(a) Lighting	1135	14	11
(b) Markets	404	8	1
(c) Travellers' Bungalow	62	15	"
(d) Avenues	304	1	6
(e) Police	938	12	5
(f) License Tax	495	"	"

Under (a) a third lighter provided for in the Budget was not employed during the year. But 8 Brackets and 6 Lamp posts were put up and are now used. Hence also an increased expenditure of Kerosine oil.

20. Grant V, Supervision and Management— The expenditure under this head was Rs 1085-2-3 against an estimate of Rs 1024 and is detailed hereunder:—

	Rs	As	P
(a) Office Establishment with Contingencies	568	6	1
(b) Collection of House tax etc.	131	"	"
(c) Census	23	4	9
(d) Miscellaneous	362	7	5

Under (d) a sum of Rs 53-6-" paid for printing Municipal Proceedings in the District Gazette has been refunded under the Proceedings of the Board of Revenue No. 1397 dated 24th September 1880 and under the same head an amount of Rs 27-10-2 has been paid for the cost of Controlling Establishment in the Revenue Board Office and for the Establishment in the Government Secretariat. Sic?

21. It will be seen from the Report of the Auditor of Municipal Accounts for 1880-81 which is herewith appended that the Account books of the office are neatly and carefully kept.

22. I think myself however that the Auditor should be an expert.

I have the honor to be
Sir
Your most obdt. Servant

Vice President

1608/39

RN.

Mupl G. No 97.

7—6—81

From

J. D. Rees
Vice President
Municipal Commission
Dindigul

To

C. Keogh Esquire
Ag President
Municipal Commission
Madura

Dated
Recd. } 29th May 1881.

No. 13

Enclosures.... Six.

Submitting the Annual Report and Statements of Dindigul Municipality for the official year 1880-81.

Report of te Dindigul Dispensary for 1880.

1608
ud

During te year under review, there has been a total of 15049 old and new cases. These have come fro 685 villages.

Of the ne cases there were 119 Europeans, 98 East Indians; 090 Native Christians; 810 Mohammedans and 4611 Hindoos.

The decase in the total number attending the Dispensary, this year, as compared with the previous or indicates, I think, that there has really beeness sickness in the district. There has been ss fever, fewer cases of dysentry and not nearly so many cases of ulcers. The year following the fmine was one in which there was an unusual mount of sickness. The present year has been alost free from cases of Cholera in our whole dtrict.

The has been no change in the general work b the Dispensary and none in the plan of study, practise and work in the Madura Loal Fund Boards' Medical School. A Comittee, selected by the Surgeon General and sationed by Government, Came to Dindigul in November, and examined the class of studets who had Completed their three years' Corse of study.

Some, who had appeared t a previous examination were also permitd to present themselves. Ten passed. This erbled the Madura L. F. Board, Dindigul circle open L. F. Branch dispensaries at Tirumangalam Battlegundu and Bodenaackannur in the Dindigul Circle district. And as noted in the report of last year, where there has een a delay in receiving the supply of edicines for the Branch dispensaries, f m Madras, the Dindigul dispensary has finished a supply of the ordinary and most eeded medicines.

The two trained ntive nurses, Connected with the dispensry, have had forty eight cases in the waen's Hospital and the town. These assisd me in the operation of removing two elephantoid tumors, from a native woman, the one weighing 34 and the other 14 pounds. In two other cases, where the lif. of a woman was only saved by a specil and tedious operation, under chloroform these women rendered efficient service.

Among the caseof In-patients, we have had some specia and very trying ones, requiring the most constant and careful attention. Our percentage of success, however, ha been a reward for the trouble.

I am happy to ble to report most favorabley of the faithful and efficient services of First class Hospital Assistant R. P. Vathakannu pillai and his assistant G. S. Tungam pillai. A part of their duty has been to superintend the work of the Medical students, while on duty in the dispensary, in Compounding and dispensing, and in their care of the In-patients; Mr Jones, my assistant in the Medical School, devotes his time to instruction in the School, and clinical instruction in the Dispensary and Hospital. His services have been no less efficient and valuable than in previous years.

(Sd)

31st May 1881. Edward Chester M.D.

Medical Officer, Dindigul Dispensary

(True copy)

1608/41

Vice President

Some

Dispensary
Report 1880.

Dindigul Municipality

1880–81

1608/42

1881 Deptt

Enclosure No. 6 in a letter

From

The President
Municipal Commission
Madura

No. 30.

Dated 30th June 1881

Subject

Report of the Dindigul Dispensary.

See Encl: 1749-81

9P

CURRENT No. 1980

Proceedings of the Board of Revenue,

Dated 25th July 1881.

No. 714 Miscellaneous.

1608/43

Read the following:—

No. 28

From H. J. Stokes Esquire
President Municipal Commission
Madura,

To
E. Gibson Esquire
Ag Secretary to the
Board of Revenue
Madras

1 No. 1723 / 12-11-80

2 No. 742 / 3-5-81

Sir,

With reference to the Boards Proceedings noted in the margin, I have the honor to submit the License Tax Account of the Dindigul Municipality for the year 1880-81 prepared in

DISPOSED OF AUG 81 G.O.

in the form circulated with the first of the above Proceedings and a copy of such portion of the Vice President's report as relates to the figures given in the statement.

Madura President's office (Camp) Periyakulam 27th June 1881.
I have &c
(signed) H. J. Stokes
President

Submitted to Government with reference to para 13 of G.O. Financial Department dated 10th August 1880 No 1548.

The net amount payable to Government by the Dindigul Municipality, calculated at 95 per cent of the settled demand

x No 18

demand Rs 650 is Rs 617-8-", and the amount paid in 1880-81 is Rs 495-"-". The balance of Rs 122-8-" appears, from the license tax statement for april 1881 received from Madura, to have been made good in that month by the Municipality

x this ought to appear in the account

1608 / 44

(True copy & Extract)

E. Gibson
Ag Secretary

To
The Chief Secretary to Government
Financial Department
with 2 originals to be returned

xd A Fogg
Copied by S. Ramaswamy Iyengar

Ws
29/7

Finl. (1881.) Deptt.
Munl.—Taxes

Board of Revenue,

MADRAS.

To
The Chief Secretary to Govt.
Financial Deptt.

So 1608/81

CURRENT No. 1980

Dated 25th July 1881
Despatched
Received 28

Proceedings dated 25th July 1881.
No. 7147 Miscellaneous.

Subject.

Submitting to Government with remarks letter from the President Municipal Commission Madura forwarding the License Tax Account of the Dindigul Municipality for 1880-81.

To await receipt of report from Dindigul for 1880/81
3-8-81

FINANCIAL DEPARTMENT.

1608/476

PROCEEDINGS OF THE MADRAS GOVERNMENT.

READ the following ~~letters~~ :—

From the President, Municipal Commission, Madura dated 30th June/81 No. 30.
Board's Pro: of 25th July 1881, Mis: No. 7147.

ORDER. 31 Augt/81 No 1608

The receipts & charges of the Dindigul Municipality for 1880-81 are compared below with the estimates for the year and the actuals for the previous year.—

Receipts.	Actuals 1879-80	Estimate 1880-81	Actuals 1880-81
Balance brought forward	267	520	1,169
Rates on Houses and Lands	2,482	3,000	2,412
Taxes on Arts	"	"	"
Taxes on Vehicles and Animals	697	700	648
Registration of Carts	406	400	432
Tolls	3,687	3,600	3,207
Licenses	47	50	46
License Tax	951	660	495
Assignments by Government	18	90	25
Contribution from Local Funds	"	"	"
Fines and Fees	2,104	1,690	1,613
Endowments	"	"	"
Miscellaneous	698	740	717
Loans	"	"	"
Advances Recovera~~ble~~ed	50	"	7
Total	11,407	11,450	10,771

Charges.

GRANT I.				
New Works.				
Communications	36	"	"	
Buildings	507	740	670	
Sanitary and Miscellaneous	78	10	301	
Repairs.				
Communications	1467	280	36	
Buildings	265	150	86	
Sanitary and Miscellaneous	281	50	284	
Establishment	"	"	"	
Tools and Plant	10	20	21	
Contributions to Local Funds	"	"	"	
GRANT II.	2,584	1,250	1,398	13·0
Training Schools	"	"	"	
Municipal Schools	"	"	"	
Salary Grants	"	"	"	
Results Grants	405	500	793	
Schools on the combined system	"	"	"	
Inspection (Contribution)	"	150	"	
Miscellaneous	45	"	"	
GRANT III.	450	650	793	7·3
Hospitals and Dispensaries	622	650	606	
Medical College	38	50	98	
Sanitary Inspection	"	50	"	
Vaccination	159	200	184	
Registration of Births & Deaths	118	120	120	
Conservancy	2216	2570	2630	
GRANT IV.	3,153	3,640	3,638	33·7
Lighting	743	1,240	1136	
Markets	483	390	404	
Choultries	"	"	"	
Travellers' Bungalow	72	70	63	
Avenues and Watering Roads.	257	310	304	
Police	738	950	939	
License Tax	951	610	495	
Miscellaneous	"	"	"	
GRANT V.	3244	3,570	3,341	31·0
Supervision and Management.	807	1,020	1,085	10·0
Repayment of Debt	"	"	"	
Advances Recoverable	"	"	"	
Refunds	"	"	"	
Balances	1169	1,329	516	5·0
Total	11,407	11,450	10,771	

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2. Excluding the opening balance & License tax, the receipts aggregated Rs 9107 against Rs 10,270 estimated and Rs 10,189 realised in 1879-80. The decrease as compared with the estimate is principally under "House & land tax" & "Tolls" The collections of House and land rates were very unsatisfactory; 41·2 per cent of the former & 62·8 per cent of the latter being left uncollected at the close of the year. The revision of the house aſseſsment directed by the G. O reviewing last years report has not yet been undertaken

although its urgent necessity is admitted. This work should be forthwith taken in hand. The land rate was collected for the first time, and no portion of the previous years demand on that account was brought forward.

The Vice President speaks of arrears un-collected under Tax on Vehicles in para 5 of his letter. They do not appear, however, in statement IV and no arrears could accrue under this head if the provisions of the act had been duly observed. It is observed that a sum of Rs 275, arrears of the previous year

due

due on account of Tolls has become irrecoverable.

1608/48

The expenditure excluding License Tax paid to Government amounted to Rs 9760 against Rs 9520 estimated and Rs 9287 spent in 1879-80 and was distributed as follows.

Grant	I	14.3
„	II	8.1
„	III	37.3
„	IV	29.2
„	V	11.1

Two latrines and 3 new wells were provided during the year and a Store house commenced. The amount expended on the maintenance of roads was very small as they were

in good condition in
consequence of the
heavy outlay on them
in the previous year.
Rs 282 were spent on
the improvement of
the water supply

The Educational
expenditure was con-
fined to the payment
of Rs 793 as results
grants to ten schools.
This amount was con-
siderably in excess of
the estimate & the pre-
vious year's actual, owing
to the recent revision
of the rules for the
grants. The contribution
of Rs 150 for ~~the~~ Educa
-tional inspectorate
should have been recovered
by the Local Fund Board
before the close of the
year

The working of
the

the dispensary under
Dr. Chester's efficient
management continued
to be satisfactory &
the two trained nurses
are reported to have
made themselves very
useful. The Contri-
bution to the Medical
College includes pay-
ment in arrears for
1879-80 also. The number
of cases vaccinated
was 886 against 857
in the year preceding
and the cost per opera-
tion was 3 annas and
7 pies. The registration
of births & deaths
showed the following
results which especially
in the case of deaths
must be far from
accurate

accurate. Efforts must be made to secure more correct returns.

	Births	Ratio per mille	Deaths	Ratio per mille
1879–80.	372.	29·0	189	14·7
1880–81	432.	33·7	190	14·8

It is matter for notice that the Charges for lighting ranks in order of amount above all others except those for Conservancy, and absorb 12·4 per cent of the whole municipal income

As remarked by the Board of Revenue in their Proceedings read above, the amount due to Government on account of License Tax for the year less 5 per cent Commission was Rs 617½, but it has elsewhere been observed that the form of

account

account prescribed by the Board of Revenue does not provide for the amount being shown therein. The debt due to Government should also be clearly exhibited.

The note to Statement II has not been correctly prepared. It is presumed the Commissioners own some buildings, Travellers Bungalows &c. The value of these should be included in the note among "Assets". The sum of Rs 122½ which remained due on account of License Tax, on the 1st Ap
the Contrib
the amt

establishment, and that for Educational inspection, should all have been shown as "liabilities" & deducted from the total assets and the balance thus left would indicate the position of the Municipality on the 31st March 1881. The inclusion of the Auditors' fee in the item "Head Office" under Grant V (Statement II B) is erroneous: it should have appeared as a miscellaneous item under that Grant. The exhibition of Rs 15-2-2 as having been paid towards the Cost of Controlling Establishment in the Revenue Board Office is a

mistake

mistake, as no establishment is entertained in the Revenue Board Office for Municipal work. The President will report for what purpose the charge has been incurred quoting his authority.

The Auditor has also shown the amount in his account. He is evidently not conversant with the system of Municipal accounts and his remarks that 500 Rs out of Rs 670 for new buildings were not expended conflicts with the entry in the abstract account furnished by him.

The Government presume that the sum was advanced to a Contractor who had not spent the money on the work when the year ended.

JWL
24/8/87.

To.

The President, Circuit Committee, Dindigul 6
" Revenue Departt. 4
" Board of Revenue 13
" Accountant General 6
" Sanitary Commissioner 6
" Surgeon General with the Govt. of Madras 6
" Inspector Genl. of Police
" Director of Public Instn. 7
" President, Local Fund Bd. Madura Dt. 6

Disd 20/9/87

Lr 21st [illegible]

1608/52

Recd 3/9

Govt. of {188/} Madras.

Fuel

DISPOSED OF

31 AUG 81

BY G. O. No. 1608

53

G.O., 188 , No.

Nos.

Annl. Reports. Report on the working of the Dindigul Nursery during 1880/81, reviewed.