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Financial DEPARTMENT.

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263-264.

Dated 28-10- 1872.

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263-264

Not to be folded or roughly handled

No. 263. Read the following letter from the President of the Municipal Commission, Ootacamnud, to the Chief Secretary to Government, Fort St. George, dated 9th October 1872, No. 181 :—

I have the honour, herewith, to submit the report of the Commissioners of the Ootacamund Municipality for 1871-72, and at the same time, with reference to G. O., dated 4th May 1872, No. 627, to state my individual opinion upon the working of the Towns' Improvement Act, and the feelings upon the subject of the townspeople both here and at Coonoor.

2. I append, duly filled in, the form annexed to the Government Order. The Budget Estimate, for 1872-73, on account of house-tax in Ootacamund, is about 10,000 Rupees. The actual collections for 1871-72 were 10,080 Rupees, of which about 8,000 Rupees was borne by European house-holders, and Rupees 2,000 by Native proprietors.

3. The Government are aware that, owing to the facilities afforded for reaching England by improvements in steam-ships, and competition and more especially by the competition to the old overland route of the Suez Canal, the resort of European invalids to the Hills has largely diminished. The consequence is a depreciation of house property which has fallen to at least one-third of the value ten years ago.

4. Under Section 44, Act X. of 1865, Municipal Commissioners were compelled to levy a half-year's rating on a house whether it was occupied or not. This provision of the law has been altered by Act III. of 1871, and houses no longer pay assessment unless tenanted, but even with this amelioration European house-holders here, with a depreciated property and precarious tenants, find it hard to pay a house-tax when they are fortunate enough to find a tenant.

5. It would be different if they could obtain the house-tax from the tenant; but this they are unable to do, in most instances, in consequence of the number of vacant houses inducing owners rather to lower their terms than raise them.

6. The house-tax is fixed at five per centum under the Act. The Europeans in Ootacamund pay about half the amount realized from the tax on arts and professions.

7. Europeans pay, of course, nearly the whole sum obtained from the carriage-tax. Part, say half, comes from visitors.

8. The aggregate taken from the European residents reaches more than 12,000 Rupees, and the whole taxation in the Ootacamund Municipality only affords about 16,000 Rupees.

9. The balance of the municipal revenue, which aggregates over 20,000 Rupees, is obtained from fees, &c.

10. The general result is that European residents pay three-fourths of the municipal taxation. No doubt they would not complain if they reaped the entire benefit of their payments. But this is not the case. The Ootacamund Municipal revenues are spent in the following manner:—

Thirteen per cent. is the cost of office establishment.
Twenty-seven per cent. is spent on roads.

Twenty per cent. is devoted to liquidating a Government loan.

Forty per cent. is expended on conservancy and sanitation.

11. With regard to the second item, I should observe that, in the Ootacamund Municipality, there are nineteen miles of roads; many of the roads are of very little value to the residents. The European residents complain that they are taxed in order to keep up a mileage of road advantageous to the visitors at the station but from which they derive no immediate personal benefit. The Native residents join in this complaint.

12. The next item is the percentage devoted to repaying a Government loan. The loan in question amounted to 20,000 Rupees. The money was spent almost entirely on improvements to the Ootacamund bazaar, and on latrines.

13. The European residents paying as they do three-fourths of the whole municipal taxation complain that they are taxed to pay this proportion of a loan incurred solely for the benefit of the Native population. European residents have, for the most part, private latrines, and they pay the municipal conservancy to clean them out. The realizations under this head are entered in the accounts "Private scavengering." There is some private scavengering done for Natives. Almost the whole of the conservancy charges, at forty per cent. of the municipal revenue, are expended upon forty-two latrines, situated at different parts of the station, and used exclusively by Natives. The European residents complain that they are taxed to pay in the matter of conservancy for the benefit of Natives. On the whole, the feelings of European residents is that they have fallen under taxation, not so much for their own benefit as for the benefit of Natives and of visitors.

14. The remarks I have felt it my duty to make on this subject apply in part, but not to so great an extent, to Coonoor. In the latter Municipality, the Native town bears a larger proportion to the houses of Europeans than it does in Ootacamund, and, besides, the European residents at Coonoor are mostly engaged in coffee cultivation. The majority of the European residents of Ootacamund, on the other hand, is dependent on fixed incomes.

15. The Natives in the Municipalities on the Neilgherries have not, as far as I am aware, any complaints against the Towns' Improvement Act, other than the one I have noted with respect to roads in Ootacamund. There are no municipal road-tolls in either of the two Municipalities.

16. G. O., 19th September 1871, No. 1302, Judicial Department, orders the location, at Ootacamund, "of a total strength of 100 convicts" calculated to afford a gang of sixty able-bodied men fit for out-door work.

17. This gang is placed at the disposition of the Municipal Commissioners, and its annual value is estimated by Government at 4,500 Rupees. The works on which it is primarily to be employed is the reclamation scheme and subsidiary projects, and this scheme alone will take years to accomplish by the gang. It is an exceptional scheme which the Municipality with the limited funds at its disposal could never have undertaken.

18. The Government are executing two water-supply schemes for the Ootacamund Municipality, but the water is to be distributed, it would appear, at municipal cost.

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19. The execution of these schemes, and the location of the convict gang at Ootacamund, seem to imply that the Government consider the Municipalities on the Hills exceptional in character, and requiring Government support. The Ootacamund Municipal Commission in the enclosed report take a similar view. In this supposition I venture to bring to the notice of Government that the road round the Ootacamund lake is a legacy the Municipality has inherited far exceeding its own wants, and which though the Commissioners might keep up they cannot re-make. When the road was handed over to the Municipality it was not in good repair, and at the back part of the lake it has been deteriorating ever since notwithstanding the efforts of the Commissioners. It is between six and seven miles in length, and after rain two-thirds is ankle deep in mud and very difficult for carriages.

20. The Government are aware that the road is a prominent feature in Ootacamund and a boon to visitors. I take the liberty of proposing that Government make a special grant of 10,000 Rupees for the re-construction of this road in the coming year. For this sum it is believed the road can be metalled throughout with granite and properly drained, and if this is done the up-keep for some years will be small and can be borne by the Municipality. Unless Government are able to afford this assistance the Municipality will find it extremely difficult to maintain the road. The inability of the Municipality to keep up all the roads in their charge has, in every yearly report, been adverted to. In 1868-69 the Commissioners remark, "It is simply impossible out of the current receipts to maintain the roads in a proper state of efficiency." In 1869-70 they remark, "The experience of the past year has served to confirm the opinion expressed in the year previous that the funds at their disposal are wholly inadequate to the up-keep of all the roads under their charge few of which had ever been metalled before they were handed over to the Commissioners." To show the expense of keeping up the roads, I may state in passing that the Commissioners have since July last spent nearly 1,000 Rupees on the small section of the Lake Road from the Willow Bund to Fern Hill.

21. My own opinion with regard to the working of the Towns' Improvement Act is that it has worked very well under the circumstances. The expenditure on the Ootacamund roads for the three years prior to the institution of a Municipality in 1866 was :—

	RS.	A.	P.
1863-64	3,597	14	6
1864-65	1,757	11	5
1865-66	1,579	12	2

22. About 7,000 is the present annual expenditure.

23. The efforts of the Municipality in the direction of conservancy have no doubt been attended with success.

24. The Municipality makes an annual grant of 500 Rupees to the dispensary, which is an increasingly useful institution.

25. In the ensuing year, the Municipality will incur expenditure in connexion with the establishment of a school in Ootacamund. The allotment is a

supplement to the subscription to the Breeks' Memorial Fund, amounting to over 4,000 Rupees, which it has been determined to devote to the erection of a school-house.

26. Vaccination has been attended to under municipal rule.

27. The working of the Act at Coonoor has been described by the Commissioners there. I concur generally in the view they take, taking exception only upon the points to which I have drawn attention with respect to the Ootacamund Municipal Commission.

From the Honorary Secretary of the Municipal Commission, Ootacamund, to the President of the Municipal Commission, Ootacamund, dated ———.

I have the honour to submit the annual report of this Municipality.

2. The total receipts were Rupees 28,306-14-6. The Budget Estimate, Rupees 26,685-2-5. The total expenditure amounted to Rupees 23,107-6-11 against the Budget Estimate of Rupees 24,304-11-1, showing an excess of receipts over expenditure of Rupees 5,199-7-7. The actual excess, however, was only Rupees 3,724-7-2, the sum of Rupees 1,475-0-5 having been overdrawn during the year as Government contribution. The receipts, however, in excess of expenditure, when the opening balance of Rupees 938-8-6 and the balance of Government loan Rupees 1,232-3-4 is considered, is only Rupees 1,553-11-4. The amount due was Rupees 2,923-6-5 as per G. O., 12th September 1871, but the amount drawn was Rupees 4,398-6-10. The difference should have been refunded on receipt of the Government Order in question, but the omission was not detected until after the close of the year. The amount has since been refunded to Government.

Vide Statement No. I.
Vide Statement No. II.

3. At the beginning of the year there remained of the Government loan the sum of Rupees 1,232-3-4 unexpended. There was also a balance to the credit of the Municipality of Rupees 933-8-6.

4. The funds at the disposal of the Commissioners were less by the sum of Rupees 13,336-11-7 than those of the previous year. This was due chiefly to expenditure of the loan and the withdrawal of State contribution, also in some measure to the decrease in the land and house taxes.

5. The outstandings at the end of the year were, for 1870-71, Rupees 146-11-0; for the year under report, Rupees 1,224-7-11.

6. *Tax on Houses and Lands.*—From the marginal statement it appears that the actual collections fell short by Rupees 680-12-7 of the estimate. The outstanding arrears, however, amounted to Rupees 661-3-9, of which Rupees 182-14-3 had been collected on the 1st July. Statement No. 4 shows bills amounting to Rupees 167-12-0 as cancelled, and Rupees 300-9-6 as recoverable during the current year.

Estimates.	Collection exclusive of arrears.	Arrears.
RS. A. P.	RS. A. P.	RS. A. P.
10,777 1 4	10,096 4 9	138 14 10

7. The Commissioners in the report for 1870-71 anticipated a falling off in the yield of this tax, and their forebodings have been realized, the current collections being no less than Rupees 1,910-10-6 below those of the previous year. The reasons then alleged are still, though in a less degree, pertinent.

8. The appeals presented against the assessment as fixed by the Commissioners were twenty-seven against twenty-four of 1870-71.

9. At present, the uncultivated lands within the Municipality are not taxed. It was resolved some time since by the Commissioners that all such lands should be taxed. The income therefrom is estimated at Rupees 300. The rental upon which assessment was to be calculated was fixed at a nominal value of Rupee 1 per acre; the maximum extent of land to be included with the house, should there be one, was fixed at five acres. The want of adequate information from the Survey Department has hitherto prevented action being taken. This information, it is hoped, will soon be supplied.

10. *Tax on Trades, &c.*—The subjoined statement shows the number of persons assessed for the half-year ending 30th September 1871, 31st March 1872 compared with the half-year ending 31st October 1870, and 30th April 1871:—

Class.	Half-year ending 31st October 1870.	Half-year ending 30th September 1871.	Half-year ending 30th April 1871	Half-year ending 31st March 1872.
1	3	1	3	1
2	43	13	42	12
3	60	34	55	29
4	144	43	136	43
5	243	112	233	109
6	...	197	...	186
7	...	35	...	35
8	...	36	...	32
	493	471	469	447

In the year 1869-70 the numbers were 562 and 549, respectively. The total collections amounted to Rupees 2,676-13-6, against Rupees 3,103 in 1870-71, and Rupees 3,516 in 1869-70. The decrease is alleged to be due to the general slackness of trade. Rupees 491-5-2 were outstanding at the close of the year, of which Rupees 158-2-0 have since been collected, and it is proposed to strike off Rupees 140-4-0 of the balance as irrecoverable.

11. *Tax on Carriages, &c.*—Receipts amounted to Rupees 2,646-6-3, against Rupees 3,037-11-4 in 1870-71, and Rupees 2,555-4-0 in 1869-70. The outstandings at the end of the year were Rupees 48-8-0, of which Rupees 31-12-0 have since been recovered.

The subjoined statement shows the number of licenses issued as compared with the similar periods in the previous year :—

Items.	Half-year ending 31st October 1870.	Half-year ending 30th September 1871.	Half-year ending 30th April 1871.	Half-year ending 31st March 1872.
Four-wheeled carriages	13	17	13	14
Drawn by horse or bullock	84	81	57	51
Two-wheeled carriages	24	25	21	18
Horses...	166	132	61	64
Ponies under thirteen hands	187	163	133	116
Do. eleven hands	19	12	12	10
Bullocks	251	266	239	258
Asses	18	5	18	23
Dogs	...	399	...	477

12. *Registration of Carts.*—The receipts amounted to Rupees 200-5-0. This is an increase of Rupees 22-3-8 on the collections of the previous year. The number of carts registered during the first half of the year was 108, and during the second half 110 against 84 and 87 in the previous year. This increase is curious considering the decrease in the returns from the tax on arts, trades, and professions.

	RS.	A.	P.
Bandy stand	113	3	0
Burning bricks	51	13	0
Woodyard	50	0	0
Burying dead animals	40	8	0
Total ...	255	8	0

13. *License Fees.*—The receipts were Rupees 255-8-0, against Rupees 199-5-0 of last year, as per marginal statement.

This year the bandy stand has been leased for Rupees 33-5-4 per mensem.

Magisterial Fines.			Notice of Demand Fees.			Warrant Fees.		
RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
233	0	0	38	8	0	41	12	0

14. *Fines, &c.*—The receipts were Rupees 313-4-0 as per marginal statement.

The following statement shows the number of prosecutions and convictions for municipal offences :—

Nature of offence.	Persons prosecuted.	Persons convicted.	Penalty. RS.	A.	P.
Section 67, Act III. of 1871...	3	3	5	8	0
,, 94, ,, ,, ...	4	4	6	0	0
,, 104, ,, ,, ...	1	1	5	0	0
,, 116, ,, ,, ...	4	4	10	0	0
,, 129, ,, ,, ...	2	2	10	0	0
Section 2 of Ootacamund Municipal Bye-laws	1	1	1	0	0
,, 4 ,, ,, ,, ...	1	1	2	0	0
,, 6 ,, ,, ,, ...	12	11	84	0	0
,, 11 ,, ,, ,, ...	1	1	2	0	0
,, 14 ,, ,, ,, ...	1	1	10	0	0
,, 17 ,, ,, ,, ...	3	3	25	0	0
,, 20 ,, ,, ,, ...	1	1	5	0	0
,, 24 ,, ,, ,, ...	34	34	53	8	0
,, 25 ,, ,, ,, ...	5	5	1	12	0
,, 27 ,, ,, ,, ...	2	1	10	0	0
,, 32 ,, ,, ,, ...	3	3	15	0	0
,, 33 ,, ,, ,, ...	1	1	5	0	0
Total ...	79	77	250	12	0

	RS.	A.	P.
Two cases were tried by the District Magistrate	1	4	0
The amount of fine inflicted by Ooty Joint Magistrate, under Municipal Bye-laws and Act III. of 1871, from 1st May 1871 to 31st March 1872, is...	250	12	0
The amount remitted to the Municipality is	238	8	0
Balance not recovered from parties...	13	8	0

15. *Market Tolls.*—The tolls were leased to a Contractor for Rupees 164-10-2 per mensem. He failed to pay the instalments for February and March 1872. The receipts from this source are only Rupees 1,481-11-8, against Rupees 2,656-15-6 in 1870-71, which, however, was largely in excess of the income in 1869-70. The Commissioners have filed a suit in the Civil Court, Coimbatore, against the defaulting Contractor. The tolls have been leased this year for Rupees 179-2-8 per mensem.

16. *Slaughter Houses.*—The right to collect fees was leased for Rupees 87-8-0 per mensem against Rupees 102-8-0 for the current year. Total receipts amounted to Rupees 807-7-0 against Rupees 1,570 and Rupees 805 in the previous year. The other items of receipt are as follow :—

	RS.	A.	P.
Sale of sweepings	79	7	0
Private scavengering	1,022	1	9
Sale of materials	469	7	0
Sale of Poudrette	724	1	7
,, of Measures	64	14	0
,, of copies of Bye-laws	0	2	0
Rent of Police Lines	7	11	0
Total ...	2,367	12	4

showing an increase of Rupees 407-13-1 on the receipts of last year, and Rupees 1,729-4-4 on those of 1869-70. This increase was chiefly due to private scavengering and the sale of poudrette.

The lowering of the price of this valuable manure to Rupees 3 per ton has more than trebled the demand. The net profit from this manufacture was Rupees 471-3-4 The quantity sold was 213 tons against 68¾ tons of the previous year. The rising demand has induced the Commissioners to erect a larger shed for manufacture and storage, and they look forward with some confidence to a considerable income from this source in course of time.

17. *Advances recovered.*—Receipts amounted to Rupees 747-10-2, of which Rupees 499-15-10 was the amount recovered from the Jail authorities for the Marlimund Temporary Jail; and Rupees 247-10-4 sale proceeds of two latrines.

These sums would perhaps have been more properly shown under the head of "Miscellaneous receipts."

18. *Expenditure.*—The following statement will show the principal items; the total is Rupees 23,107-6-11 :—

Items.	Detail Minor heads.	Total Major heads.
	RS. A. P.	RS. A. P.
1. *New Works*—		
Sanitary and Miscellaneous	1,403 0 3	
		1,403 0 3
2. *Repairs*—		
(*a.*) Communications	3,570 2 1	
(*c.*) Sanitary and Miscellaneous	130 8 6	
		3,700 10 7
4. Tools and Plant and Contingencies	83 8 0	
		83 8 0
1. Hospitals and Dispensaries	500 0 0	
		500 0 0
2. Vaccination	165 9 10	
		165 9 10
3. Registration of births and deaths	97 6 8	
		97 6 8
4. *Conservancy*—		
(*a.*) Establishment	3,905 2 2	
(*b.*) Cost of Conservancy Carts	3,524 8 0	
(*d.*) Contingencies	137 6 8	
		7,567 0 10
4. Watering Streets and planting Avenues	49 1 6	
		49 1 6
5. Census Charges	125 4 0	
		125 4 0
6. Re-payment of Government Loan	4,241 10 5	
		4,241 10 5
7. Manufacture of Measures	65 10 0	
		65 10 0
8. Manufacture of Poudrette	252 14 3	
		252 14 3
1. *Office*—		
(*a.*) Establishment	2,864 12 2	
(*b.*) Contingencies	273 9 0	
		3,138 5 2
2. *Miscellaneous*—		
(*a.*) Office rent	376 8 0	
(*b.*) Printing Charges	241 2 10	
		617 10 10
Advances recoverable	... ...	... ...
Refunds other than of current taxes	1,099 10 7	
		1,099 10 7
Grand Total Expenditure ...	... ...	23,107 6 11

19. *New Works.*—Of the budget allotment of Rupees 1,582-3-4, Rupees 1,403-0-3 only were spent, viz., Rupees 393-0-3 for asphalting the floor of the mutton butchers' slaughter-house, and the balance (Rupees 1,010), was handed over to the Executive Engineer for the bazaar drainage. This scheme was completed during the year by constructing drains 1½ yards wide, saucer-shape, along the cross-streets of the bazaar. These drains are paved with rubble-stone tightly wedged together. The bazaar now presents a somewhat cleaner appearance, though much remains to be done.

During the year other works were completed by the Executive Engineer for which advances had been made in the previous year. The most important is the construction of three brick-and-mortar cisterns for holding drinking water with a filter bed and silt trap and brass supply cocks to each. The total cost has been Rupees 3,000. Each cistern holds 450 gallons of water. One is placed near the market, another about the middle of the bazaar, and the third below the slaughter-houses. They are to be fed from the northern supply channel, which work the Executive Engineer hopes to complete by October.

One hundred yards of earthenware piping were also laid, and a quarter of a mile of the open supply channel limed. Four brick-and-mortar drains were also made where the channel crosses a road or path. Besides this, the channel which supplied the tank near Dr. Pope's School-house, which had become useless, was repaired at a cost of Rupees 350. A large stone culvert was substituted for a ricketty bridge near Allamby's swamp below Stonehouse.

The reclamation scheme has also made considerable progress during the year. That part of it which concerns Allamby's swamp has been completed since its close.

20. *Repairs.*—In the budget Rupees 4,100 were allotted for repairs. The actual expenditure, however, was Rupees 3,700-10-7, of which Rupees 3,570-2-1 were laid out upon the roads. This sum includes Rupees 120 for supervision, viz., a maistry's wages at Rupees 10. But, from the beginning of the current year, one-third of the manager's salary has been debited to road repairs, as they are especially under his charge. Of the above sum Rupees 1,441-15-0 were spent on the road leading from the Willow Bund past St. Bartholomew's Hospital to the Library. The sanctioned estimate was Rupees 1,400. The road has been metalled throughout, and a large stone drain constructed across it near the hospital. The Manager reports further the following repairs :—

Governor's Sholah Road.—Two thousand one hundred and thirteen running yards of this road were repaired, and laterite metal laid down.

Commercial Road.—One thousand one hundred and forty-two running yards repaired; ruts filled in with road metal.

Garden Road.—Seven hundred and fifty-six running yards repaired with road metal.

Charing Cross Road.—A portion of this road leading to Stonehouse has been metalled.

Church Hill Road.—The whole of this road has been repaired.

Commissioner's Road.—The bridle-path leading up to the Court House has been cut down to a uniform gradient.

Club Road.—This road has been repaired throughout, and ruts filled in with road metal. The drain below Claremont and the stone wall which fell in during the freshes in November were repaired.

Sylk's Road.—One hundred and thirty-one yards of this road were barrelled and metalled.

Beddome's Road.—Three hundred and thirty running yards have been put in repair; side-drains cleared.

Peyton's Hill Road.—Five hundred and fifty-four running yards of this road were put in order.

Willow Bund Road.—Nine hundred and thirty-seven running yards of this road have been repaired; side-drains and shores cleared out.

Lake Road (West).—Two thousand and one hundred running yards were repaired.

Upper Lake Road.—The whole of this road has undergone repair, 2625 running yards.

Gable End Road.—One hundred and ninety running yards repaired.

Church Hill Bridlepath.—One thousand seven hundred and thirty-five running yards.

Old Ooty Lane.—Two hundred and forty running yards.

Mission School Lane.—Three hundred and forty-eight running yards.

Bandy Sholah Road.—One thousand four hundred and twenty-eight running yards.

Telegraph Lane.—Five hundred and eighty running yards.

Metal broken.—Six thousand and forty-two parahs of granite were broken up during the year.

The state of the roads during the present monsoon has been such as to lead to the impression that the present management is not as satisfactory as it should be. The Commissioners in their last report dwelt on the bad condition of the roads, and expressed their intention of resorting to the use of granite instead of laterite, pronouncing the latter almost useless as metal on a road with much cart traffic. In spite, however, of this expression of opinion, very little change has been made, and laterite has been freely used. Still the quantity of granite spread during the year was 6042 parahs against 4048 parahs in 1870-71. The fault, however, does not rest simply with the management, but may, with perhaps more justice, be laid to the original faulty construction and the bad lines of the more important thoroughfares. It is quite out of the power of the Commission with its insignificant income to lay out fresh lines and rectify the old ones on a large scale; all that they can do is to provide in time enduring metal and supply adequate drainage.

What is also especially wanted they consider is superior supervision, and with this view they have placed the Manager in communication with Captain Morant, who has kindly promised as an experimental measure to control and check his work.

Upon plant and tools Rupees 83-8-0 were expended, the estimate being Rupees 150.

21. *Education.*—No expenditure was incurred on education during the year, but the sum of Rupees 380 has been allotted for the current year. There are four elementary schools in the town. Of these, the most important, the Tamil Mission School, has applied for salary grants, but the sanction of the Director of Public Instruction has not yet been obtained. Mr. Lawrence, the master of another elementory school in the bazaar, has also applied for a grant. The Commissioners expressed their readiness to pay whatever grant the Inspector of Schools might consider the school fairly entitled to under the results' system. The Commissioners

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fully appreciate the need of a Municipal School, not only for the Natives, but even more especially for the Eurasian and poorer European children, and they hope eventually to do something in the way of supplying the need.

22. *Vaccination*—Out of a budget allotment of Rupees 180, Rupees 165-9-10 were spent. A vaccinator was engaged, in May 1871, at Rupees 17 per mensem, and placed under the immediate superintendence of the officers in charge of the dispensary. The subjoined statement shows the amount of work performed. The total number of vaccinations for eleven months was 515 (about five per cent. of the population), of which 482 were successful. This return, however, represents only the vaccinations by the municipal vaccinator, and not by other agency. This is to be regretted; the Commissioners trust that this anomaly may soon disappear. Only ten European and Eurasian children were vaccinated under one year and forty-two above that age. The following statement shows how low the ratio of vaccinations to births is:—

Ratio of small-pox deaths to population per mille.	Ratio of vaccinations to births per mille.	Average number to each vaccinator.	Number of Vaccinators employed.	Total vaccinated.	Registered births.	Population of the Municipality of Ootacamund.
Nil.	1·3	...	1	515 (ninety-three vaccinated under one year, 422 above one year).	313	10,086.

23. *Registration of Births and Deaths.*—The charge was Rupees 87-6-8 out of an allotment of Rupees 240. The vaccinator here performed the duties of Registrar, drawing for this work Rupees 10 extra. His duty simply concerns the Native population, books being kept at the Municipal Office for the European residents. No officer is especially charged with the duty of seeing that residents and visitors do register. The arrangement is very unsatisfactory, and will receive the early attention of the Commissioners. The Commissioners would also draw attention to the subjoined statement. The total of registered deaths is 247, or 24·5 per mille; of births 313 or 31 per mille of the population. No less than thirty-two per cent. of the deaths are of children under one year. The proportion of deaths to births is also observable in the three classes—Christians, Hindoos, and Mahomedans:—

——	Births.	Deaths.
Christians	100	122
Hindoos	110	131
Mahomedans	30	52

24. *Dispensary.*—The municipal contribution of Rupees 500 was paid to the local dispensary. The report of the Surgeon in charge is appended. That report

shows that the institution is doing good work, and is becoming more and more appreciated by the Natives:—

	1871-72.		1870-71.	
	In-patients.	Out-patients.	In-patients.	Out-patients.
Europeans	37	245	25	509
Natives	381	4,857	214	3,159
Total ...	418	5,102	239	3,668

The average monthly expenditure is Rupees 282-2-2, against receipts Rupees 209-14-4. The institution is still partly supported by voluntary contributions.

Health.—The health of the station cannot be considered very satisfactory. Dr. Ross (report appended) speaks favourably of the health of the southern portion of the town, but Dr. Pearl reports as follows:—"Diarrhœa, dysentery, and typhoid fever have prevailed to an unusual extent; and, although these diseases are usually classed amongst the 'preventible,' I do not consider the sanitary arrangements of the Municipality to be in any way in fault, the unusually dry and hot season was, in my opinion, the cause of the increased sickness; and it is very desirable that the works for the water supply for the north side of the station should be completed as soon as possible."

The Commissioners regret that it is out of their power forthwith to remedy the evils to which Dr. Pearl points in paragraphs 3 and 4 of his letter, but they hope in time to take them in hand.

But, with regard to the suggestion in paragraph 5, they would observe that they have already re-constructed a latrine on a modification of the Coimbatore plan and propose gradually re-constructing all the latrines, as this latrine has proved a success.

25. *Conservancy.*—The expenditure amounted to Rupees 7,567-0-10, being Rupees 387-0-10 in excess of the estimate, but Rupees 1,161-1-9 less than the previous year. The chief saving was on establishment, the services of an extra overseer for the inspection of the compounds of Europeans having been dispensed with. The items of expenditure are as follows compared with the previous year:—

	1871-72.			1870-71		
	RS.	A.	P.	RS.	A.	P.
Hire of bullocks	3,238	0	0	3,282	11	0
Repairs of carts	286	8	0	252	8	9
Conservancy establishment	3,685	2	2	4,628	11	5
Contingencies	137	6	8	163	11	9
Water-course Inspector	220	0	0	215	0	0
Extra coolies	...	...	...	185	7	8
Total ...	7,567	0	10	8,728	2	7

The amount spent on the hire of bullocks has exceeded the estimate by Rupees 759-5-4 owing to the rate having been raised, in July 1871, from Annas 13 to Rupee 1 for a pair of bullocks per diem. The average number of carts employed per diem was eleven against nine of last year. The average number of scavengers was thirty-seven against thirty-nine of last, three being private scavengers. The cost per month, however, is less, being Rupees 253 against Rupees 271. These scavengers are employed in clearing forty-seven public and one hundred and six private latrines. About half the cost of the night-soil tank carts is met from fees from this source. The outlay on conservancy is a little more than one-third of the entire receipts. The reasons for the excessive expenditure are set forth in the last report. The Government suggested the erection of a few cinerators, but the Commissioners have not as yet adopted the suggestion.

26. *Avenues.*—No planting took place during the year; the small item of Rupees 49-1-6 was for tarring the fences at the "Napier Avenue" and cutting down Acacias along the road.

27. *Census.*—An expenditure of Rupees 125-4-0 was incurred under this head, being the share of cost allotted to the Municipality.

28. *Re-payment of Government Loan.*—The sum of Rupees 4,241-10-5 was paid into the Bank, viz., 31st October 1871, Rupees 4,031-14-4, 20th January 1872, Rupees 209-12-1, being instalments of re-payment with interest as follows:—

	RS.	A.	P.
Second instalment of Rupees 10,000	1,666	10	8
Interest on balance, Rupees 8,333-5-4	416	10	8
First instalment of Rupees 8,993-3-4	1,498	13	10
Interest thereon from 15th October 1870 to 15th December 1871	449	10	6
Discrepancy noted in last year's report	0	0	8
Total ...	4,031	14	4
Second instalment of Rupees 1,006-12-8	167	12	9
Interest on balance, Rupees 838-15-11	41	15	4
Total ...	209	12	1

The amount due to Government on account of principal and interest at close of the year was Rupees 16,873-8-9, of which Rupees 1,873-9-4 were paid on the 15th June.

The other items of expenditure are for manufacture of measures and expenses connected with the manufacture of poudrette.

29. *Office Establishment.*—The cost was Rupees 3,138-5-2, of which Rupees 273-9-0 was for stationery, furniture, Auditors' fees, peons' clothes, &c., &c. This shows a considerable reduction on the year 1870-71 when the cost of establishment was no less than Rupees 4,290-1-6, of which Rupees 507-0-6 was expended upon miscellaneous charges.

30. *Miscellaneous.*—The expenditure on rent of the Municipal Workshop amounted to Rupees 376-8-0. The printing charges for the year amounted to Rupees 241-2-10. Refunds to the sum of Rupees 1,099-10-7 were granted on houses left vacant during the year.

31. *Auditor's Report.*—Mr. Macfeat was employed to audit the accounts and suggest improvement on the present system—a subject which has engaged the attention of the Commissioners, and for the investigation of which a Sub-Committee was

nominated. The result has been that an entirely new system of accounts is being introduced in accordance with the recommendation of the Sub-Committee, and it is hoped that the work of the office will not only be curtailed, but that the confusion and disorder complained of by the Auditor may disappear. The Commissioners here thank the Bank Agent, Mr. Franck, for furthering their views by keeping their accounts in detail on a system somewhat similar to that in force in regard to Government accounts.

With regard to the Auditor's report appended, the Commissioners point out that there is an error in his statement of magisterial fines. The actual amount of fines levied was Rupees 252, not Rupees 251-12-0 as shown. The balance unrealized was Rupees 19, not Rupees 28-12-0. Since the close of the year Rupees 5-8-0 have been brought to account, viz., on the 27th June last, which the Manager had omitted to credit during the year. The Auditor's error with regard to the amount of fines due was owing to an oversight in this office. The Auditor's report is also in error under the head "Arrears," as will appear from Statement IV. He has omitted to include the arrears of 1869-70, showing only the arrears for 1870-71, but in the collections up to 31st March 1872 he includes the arrears collected in 1869-70. He also includes Rupees 98-14-9 for private scavengering, and Rupees 6-4-0 for warrants, which have not hitherto been shown in the arrear statement as furnished from this office. These items will be found in the balance sheet. The tabular statement called for in G. O., No. 627, 4th May 1872, is appended. The form as regards licenses on carriage and animals was not suitable, and has been altered to meet the case.

As regards the working of the Municipal Commission, the Commissioners, with all deference, desire to point out that, in their opinion, however necessary and expedient it might be to place local expenditure and local wants in the hands of a local Commission, the Act should not have been applied to this sanitarium without making some concessions and exceptions to meet its exceptional requirements. It is presumably the interest of Government to render the Hills in every way acceptable to visitors from the plains. But this cannot be done with the limited funds at the disposal of the Commission. The consequence is that neither householder nor visitor is satisfied; the one complain that they are impoverished, the other that less money than formerly is expended upon the communications of the station, such as roads, &c. How far these complaints are the truth is another question, but that such is the public feeling is an undoubted fact.

But though it is too late to regret the establishment of a Municipality, yet the Commissioners, whilst thankfully acknowledging the help Government has afforded in placing a gang of prisoners here for the reclamation works as well as with supplying the town with water, would suggest that an annual grant should be made towards the funds of the Municipality from Provincial funds in the same manner as grants to Local Fund Boards. And, in conclusion, they would remark that, though they see no hardship in the townspeople being called upon to pay for their own conservancy, they do feel it hard that they should be required to keep up extensive roads, chiefly for the comfort and delectation of casual visitors. It is but the few who benefit by the visitors whilst the many pay for the roads. Generally, however, the people are becoming better acquainted with the municipal rules, and consequently there is less individual hardship and cause of grievances.

There are no toll-gates in the town, that at Craigmore being in the hands of the Local Fund Board.

The Commissioners regret the late submission of their report, which has been mainly due to the delay on the part of the Auditor in furnishing his report, also to the complicated system of accounts in use in the office, and also to the appointment of a new Accountant to whom the work of the office was not familiar.

From W. MACFEAT, Esq., Auditor of the Ootacamund Municipal Accounts, to the Honorary Secretary to the Municipal Commission, Ootacamund, dated Ootacamund, 10th August 1872.

I beg to inform you that I have examined and audited the accounts of the Ootacamund Municipality for the official year ending 31st March 1872.

The rates of assessment in the different registers are in accordance with Ootacamund Municipal Act.

Below I give statement of gross receipts, collections, and balances :—

Registers—Collections and Balances.

Of	Demand.	Collected.	Outstanding 1st April 1872.
	RS. A. P.	RS. A. P.	RS. A. P.
European Houses	8,922 5 9	8,560 10 5	361 11 4
Native ,, ...	1,670 6 6	1,381 6 1	289 0 5
Lands	164 12 3	154 4 3	10 8 0
Trades, &c.	3,089 2 8	2,597 13 6	491 5 2
Vehicles, &c.	2,694 14 3	2,646 6 3	48 8 0
Carts	223 12 0	200 5 0	23 7 0
Total ...	16,765 5 5	15,540 13 6	1,224 7 11

The amounts collected under these heads agree with the abstract books and balance sheet and with the subsidiary books, and in which the outstandings are also shown, except Anna 1 on 17th October 1871 for slaughtering pigs, which has been omitted to be carried from the collection-book to the cash-book.

Collections.
License Fees.
Bandy stand.
Burning bricks.
Timber yard.
Dead animals.
Notices of demand.
Warrants.

Fines.
District and Joint Magistrate.

	RS. A. P.
The fines under their awards amount to	251 12 0
Of which the Municipality has received	233 0 0
Leaving to be accounted for ...	28 12 0

Collections.

Fees on Municipal Markets,
Rents of Slaughter-houses,
Private Scavenging,
Sales of materials, plant, &c.,
,, of Poudrette,
,, of Measures,
,, of Manure,
,, of Firewood,
,, of Bye-laws,
Rent of Police Lines,
Government contributions,
Advances recovered,

} Agree with Collection, Cash, and Abstract Books and with Statement No. I.

Disbursements.

Sanitary and Miscellaneous, Communications, Whitewashing and reparing Latrines. Tools, Plant, &c., Hospital and Dispensaries, Vaccinations, Registration of births and deaths, Conservancy Establishment, Watering Streets, &c., Census Charges, Re-payment of Government Loan, Manufacture of Measures. ,, of Poudrette. Office Establishment, ,, Contingencies, Rent, Printing Charges, Refunds to Tax-payers,	Agree with Cash Book, Vouchers, Abstract Books, and Balance Sheet ; also with Statement No. II.
Collection Book, Cash Book, and Vouchers.	These correspond with the exception of Anna 1 for slaughtering pigs, 19th October 1871.—*Vide* Appendix A.
Bank Account Current.	Corresponds with Collection Book, Cash Book, with counterfoils in Cheque Book, and with vouchers ; also with the Bank Pass, or Account Current Book.

Balance sheet, 1871-72.		RS.	A.	P.
	Balance credit, 31st March 1872.	5,199	7	7
	Is made up by cash on hand ...	759	1	4
	In Bank ...	4,440	6	3
	Total ...	5,199	7	7

In addition there is recorded in the Cash Book, 15th March 1872, folio 118, but not credited to any account—

	RS.	A.	P.	RS.	A.	P.
Tolls	360	0	0			
Slaughtering fees	205	0	0			
Bandy stand ,, ...	66	12	0			
				631	0	0
				5,830	7	7
Less.						
Balance of errors in favour of the Manager *vide*—Appendix A...				4	11	4
Actual Credit Balance ...				5,825	12	3

Arrears.		RS.	A.	P.
	For official year 1870-71 were ...	384	7	2
	Collected to 31st March 1872. ...	333	11	11
	Outstanding on ,, ,, ...	50	11	3

Appendix A. Shows balance of Rupees 4-11-4 in favour of the Manager.

I beg to add that a system of accounts, easy of adoption and of being worked in detail, would be attended with much more satisfactory results than the present system admits of, and would greatly aid future audits.

I found on taking up the books and accounts they were not in a fit state for audit, and required thorough check before any attempt at audit could be made.

They have been thoroughly checked.

As an example of the difficulty of check, reference to the collection and cash-book of entry, 25th March 1872, "To eighty native houses, Rupees 260-12-0 ;" to check this required that all entries of that date in the native house register be taken off in detail, causing much loss of time and an unnecessary amount of labour, which by other mode of entry would have been avoided.

In all entries for collections under the different heads the same rule has been observed.

Proceedings of the Madras Government, Financial Department,
28th October 1872.

The balance sheet, Statements Nos. I. and II., receipts and expenditure, and the statement as per first page of this report, of assessments, collections, and balances still require to be entered in the monthly abstract book immediately after the 31st March 1872.

APPENDIX A.

STATEMENT of differences to be charged and credited in Collection and Cash Books arising from entries already made, not being in agreement with the assessments in the registers.

Dates.	Heads of Accounts.	Ootacamund Municipal Commission to be charged.			Ootacamund Municipal Commission to be credited.		
		RS.	A.	P.	RS.	A.	P.
	European Houses.						
13th September 1871	By error	...	...	...	1	0	0
	Native Houses.						
2nd November ,, ...	To Error	0	0	8	...	...	...
8th January 1872	,, ,, ...	1	9	8	...	...	...
30th ,, ,, ...	By ,, ...	...	...	...	0	1	0
2nd February ,, ...	,, ,, ...	...	...	...	0	1	0
13th ,, ,, ...	To ,, ...	1	0	0	...	...	...
	Carts.						
16th September 1871	To Error	0	1	0	...	...	...
24th January 1872	By ,, ...	...	...	...	0	1	0
2nd March ,, ...	To ,, ...	0	1	0	...	...	...
	Trades.						
6th September 1871	By Error	...	...	...	0	0	4
13th February 1872	To ,, ...	0	7	4	...	...	...
19th ,, ,, ...	By ,, ...	...	...	...	1	8	0
24th ,, ,, ...	To ,, ...	1	6	0	...	...	...
	Vehicles, &c.						
8th August 1871	To Error	0	8	0	...	...	...
21st ,, ,, ...	,, ,, ...	0	8	0	...	...	...
16th Sept. ,, ...	,, ,, ...	0	4	0	...	...	...
25th October ,, ...	By ,, ...	...	...	...	0	8	0
26th ,, ,, ...	,, ,, ...	...	...	...	0	12	0
4th Nov. ,, ...	,, ,, ...	...	...	...	0	4	0
11th Dec. ,, ...	To ,, ...	1	8	0	...	...	...
20th ,, ,, ...	,, ,, ...	1	8	0	...	...	...
11th January 1872	,, ,, ...	0	8	0	...	...	...
19th ,, ,, ...	,, ,, ...	0	4	0	...	...	...
20th ,, ,, ...	,, ,, ...	0	4	0	...	...	...
24th ,, ,, ...	,, ,, ...	4	0	0	...	...	...
5th February ,, ...	By ,, ...	...	...	...	0	8	0
6th ,, ,, ...	,, ,, ...	...	...	...	0	8	0
28th ,, ,, ...	To ,, ...	1	0	0	...	...	...
6th March ,, ...	,, ,, ...	0	4	0	...	...	...
17th October 1871	By slaughtering pigs	...	...	...	0	1	0
11th March 1872	,, Fines	...	...	...	5	8	0
31st ,, ,, ...	,, Warrants and Deeds	0	6	0	...	...	...
,, ,, ,, ...	,, Balance	...	...	...	4	11	4
		15	7	8	15	7	8
	To balance in favour of Manager ...	4	11	4	...	...	...

E. & O. E.

(Signed) W. MACFEAT,
Auditor.

OOTACAMUND,
10*th August* 1872.

E

From Surgeon J. ROSS, M.B., Medical Officer in charge, South District and Jails, Ootacamund, to the Honorary Secretary, Ootacamund Municipal Commission, dated Ootacamund, 20th July 1872, No. 45.

With reference to your letter, No. 121, dated 17th instant, I have the honour to inform you that, with the exception of April, the health of my district during the past municipal year has been exceedingly good.

In that month there was rather more than the average amount of sickness, but this increase was owing almost entirely to climatic influences. The conservancy arrangements appear to me to have been fairly well carried out, and the result as regards public health has been very satisfactory.

From Surgeon W. PEARL, in medical charge, Civil Dispensary, Ootacamund, to the Honorary Secretary, Municipal Commission, Ootacamund, dated Ootacamund, 3rd August 1872, No. 32.

In reply to your letter of the 17th ultimo, I have the honour to state that the public health of Ootacamund has not been very satisfactory during the past year.

2. Diarrhoea, dysentery, and typhoid fever have prevailed to an unusual extent; and, although these diseases are usually classed amongst the "preventible," I do not consider the sanitary arrangements of the Municipality to be in any way in fault; the unusually dry and hot season was, in my opinion, the cause of the increased sickness, and it is very desirable that the works for the water supply for the north side of the station should be completed as soon as possible.

3. Several drains have been made in the bazaar during the past year, but many more cross drains are required before the place can be kept in a proper sanitary condition. The back streets are usually in a most filthy state, and the present staff of sweepers is insufficient to keep them clean.

4. Another point I would wish to bring to your notice is the desirability of building a market for the butchers; the custom at present prevailing is for the greater number of the butchers to take away the meat from the slaughter-houses and keep it all night in their filthy huts which are usually crowded at the same time with the living animals. In some of the beef butchers' houses I have seen the animals so crowded together that the carcasses, which are hanging in the same building, become covered with urine and ordure during the night. I am aware that there is a building near the slaughter-house available for the butchers to keep their meat in, but all do not use it, and the greater number take the carcasses to their houses.

5. The latrines have been kept as clean as the present system will admit of, but I would again impress upon the Municipality the necessity of adopting the Coimbatore dry-earth system which is now being tried at Coonoor.

6. The Civil Dispensary has been well-attended during the past year, and its benefits are being more and more appreciated by the native population. The number of admissions compared with the last year have been as under:—

	1871-72.		1870-71.	
	In-patients.	Out-patients.	In-patients.	Out-patients.
Europeans	37	245	25	509
Natives...	381	4,857	214	3,159
Total ...	418	5,102	239	3,668

It is still supported by voluntary contributions, chiefly donations from visitors to the hills.

During the past year the average monthly expenditure has been Rupees 282-2-2, and the receipts Rupees 209-14-4. Government continue to supply medicines and the pay of the Hospital Assistants partly recouping themselves by the 500 Rupees granted by the Municipality.

List of Ootacamund Municipal Commissioners.

J. R. Cockerell, Esq., President	Official.
Henry B. Grigg, Esq., Honorary Secretary ...	Do.
Captain J. L. Morant, R. E.	Do.
Dr. W. Pearl	Do.
W. E. Schmidt, Esq....	Non-Official.
H. R. Dawson, Esq.	Do.
Captain Woodhouse	Do.
L. F. Chapman, Esq.	Do.
Gool Mohamud Sait	Do.
Soondrum Moodelliar...	Do.
Nagojee Row	Do.

No. 264. ORDER THEREON, 28th October 1872, No. 1468.

The marginal statement is an abstract of the returns submitted with the annual report of the Ootacamund Municipality for the year 1871-72, from which it appears that the receipts amounted to Rupees 28,307, and the expenditure to Rupees 23,108, leaving an unexpended balance of Rupees 5,199 at the close of the year. The opening balance is Rupees 200 in excess of that shown in G. O., dated 12th September 1871, No. 1392, owing apparently to the inclusion of the deposit balance in the general accounts. The closing balance of Rupees 5,199 is considerably increased by the omission to refund a sum of Rupees 1,475 overdrawn as Government contribution, but it is reported that the amount has been refunded since the commencement of the current year. Statements II.-A, II.-B, and III. have not been forwarded, and the President is consequently requested to expedite their despatch along with a revised Statement IV., as the one now submitted only relates to arrears and is not in the prescribed form. From Statement II. and from paragraph 20 of the Honorary Secretary's report it would appear that the cost of the Public Works Establishment is not shown separately in the accounts. If possible the information should be given in Statement II.-B now called for, as it is required for the preparation of returns to be submitted to the Government of India. The Auditor's report and the explanations given by the

RECEIPTS.	RS.
Current—	
House rate	10,096
Tax on arts	2,598
Tax on vehicles	2,646
Registration of carts	200
Fees	256
Fines	307
	16,103
Arrears—	
Taxes	235
Government contribution	4,398
Markets	1,482
Private scavenging	1,022
Poudrette	724
Miscellaneous	1,429
Advance recovered	748
Balance brought forward	2,166
Total ...	28,307

EXPENDITURE.	RS.
New Works	1,403
Repairs	3,701
Tools and plant	83
Dispensary	500
Vaccination	166
Registration of births and deaths ...	97
Conservancy	7,567
Re-payment of Government loan ...	4,242
Miscellaneous	493
Supervision and management	3,756
Refunds	1,100
	23,108
Balance	5,199
Total ...	28,307

Honorary Secretary show that the municipal accounts have been kept on a complicated and confused system such as to render examination and audit a work of considerable labour. The Government are, therefore, glad to learn that, after careful consideration by a Sub-Committee, a new system of accounts is being introduced, which there is reason to believe will remove all cause of complaint for the future.

2. The expenditure on New Works amounted to Rupees 1,403, of which Rupees 1,010 went towards the improvement of the bazaar drainage, and in addition to this, three drinking-water cisterns and other works were completed by the Executive Engineer from advances made in the previous year. Considerable progress was also made in the reclamation scheme. Under the head of "Repairs" Rupees 1,442 were spent on the road from the Willow Bund to the Library, and 15,209 running yards of road are further reported to have been repaired and partially metalled, as well as one or two other roads of which the measurements are not given.

3. Nothing was spent under education during the year under review, but the Commissioners hope to make a commencement in the current year. The number of persons operated on by the municipal vaccinator amounted to 515, and the number of births registered to 313, from which the Government conclude that it is by a clerical error that the ratio of vaccinations to births per mille is shown as 1·3 in paragraph 22 of the report.

4. The health of the southern portion of the district appears to have been good throughout the year, but an unusual amount of diarrhœa, dysentery, and typhoid fever is reported in the northern district. Both the Medical Officers of the station are satisfied with the conservancy operations of the Municipality, and it is hoped that the completion of the water supply for the north side of the town will tend to prevent a recurrence of the sickness reported this year.

5. With reference to G. O., dated 4th May 1872, No. 627, the President reports that the European residents of Ootacamund are dissatisfied with the working of the Municipal Act, because they do not reap the full benefit of the large proportion of the taxation contributed by them, and proceeds to account for this dissatisfaction by showing that sixty per cent. out of the municipal funds are expended on the conservancy of the native parts of the town, and on the re-payment of a loan raised for a similar purpose. The Government cannot admit the force of this argument. Conservancy to be of any avail must be universal, but the heaviest expenditure necessarily takes place in the most thickly-crowded neighbourhoods. It is certain that an epidemic resulting from defective sanitary arrangements cannot be confined to the immediate neighbourhoods of its origin, but that it will extend to the whole community. It is also to be noted that the expenditure said now to have been incurred chiefly for the benefit of the natives is precisely that for which the European residents expressed their willingness to submit to municipal taxation at the meetings held by the Sanitary Commissioner in August 1864, while all the important sanitary improvements yet effected, or now being carried out by the Municipality, were enumerated by the senior Medical Officer of the station in January 1866 as being measures of most pressing necessity for the preservation of public health.

Proceedings of the Madras Government, Financial Department,
28th October 1872.

6. Some of the remarks with reference to the outlay on roads appear more deserving of consideration. Experience has shown that hitherto the available funds have not been more than sufficient for the upkeep of the nineteen miles of road within municipal limits, and the comparison made, in paragraphs 21 and 22 of the President's letter, of the present expenditure under this head, with that incurred in the three years preceding the establishment of the Municipality, seems to justify the complaint made by the Commissioners that some of the roads were not handed over in good repair. On this ground the Government resolve to sanction a special grant of Rupees 10,000 to be expended in thoroughly metalling with granite the Lake Road, and any others for which a balance of the amount may remain available.

7. The Government believe that a very large proportion of the roads within municipal limits are necessary to afford communication with houses built along their course, but were it otherwise, the Government cannot concur in the opinion that the construction and upkeep of roads for the benefit of visitors is not a legitimate object of municipal expenditure. Both directly and indirectly the visitors are contributors to municipal funds, and a neglect of their interests which tended to deter them from resorting to the place would lead to a depression in municipal revenues far exceeding the annual outlay on the very few roads which can be said to exist mainly for their convenience.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

To the President of the Municipal Commission, Ootacamund.
,, Board of Revenue.
,, Revenue Department.
,, Public Works ,,
,, Inspector-General of Police.
,, Inspector-General, Indian Medical Department.
,, Sanitary Commissioner.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Local Fund Board, Neilgherry Hills.

Exd. J. Wright.

Govt. of {1872} Madras.

FINANCIAL.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Ootacamund,

&c., &c., &c

Dated October, 28th.

Read. *Rnd.*

G. O., 28th October 1872, *No.* 1468.

OCTOBER.
Nos. 263-264.

Reviewing the annual report on the working of the Ootacamund Municipality for 1871-72.

Odalcamund.
20th July 1872

No. 145

From

Surgeon. J. Ross. M.B.
Medl Officer in Ch: South Dist:
And Jails Odalcamund.

To

H. B. Grigg. Esqr.
Honorary Secretary
Odalcamund Municipal Commission

Sir

With reference to your letter No. 121 dated 17th inst:
I have the honor to inform you that with the exception of Cholera
the health of my district during the past Municipal Year
has been exceedingly good.
In that month there was rather more than the average
amount of sickness but this increase was owing almost
entirely to Climatic influences— The conservancy
arrangements appear to me to have been fairly well
carried out and the result as regards public health
has been very satisfactory

I have the honor to be
Sir
Your Most Obet Servant
(Signed). James. Ross. M.B. Surgeon
Medl Officer in Ch: S. D. + Jails
(True extract).

H. B. Grigg
Hony Secy. D.M.C.

List of Odalcamund Municipal Commissioners

J. R. Cockerell Esqre, President ---	Official
Henry B. Grigg Esqre. Hon: Secy: ——	Do.
Captain J. L. Mocatt R. E. ——	Do.
Dr. R. Pearl - - - -	Do.
R. E. Schmidt Esqre	Non-Official
A. R. Dawson Esqre	Do.
Captain Woodhouse - -	Do.
L. F. Chapman Esqre ----	Do.
Gool Mohamud Sail ——	Do.
Soondrum Modelliar ——	Do.
Nagojee Row -	Do.

H B Grigg
Hony Secy. D.M.C.

Demand
No.

which has been omitted to be carried from the Collection book
to the Cash Book.

1871-72

Municipality of Cotacamund

Population as per Census of 1871 — 10,086

Area comprised within Municipal limits, Acres.

House and Land rates assessed for 1872.73.

× This amount is the total of the House Registers. The actual receipts will probably not exceed Rs 10,000.

The actual receipts for 71/72 were Rs 10080-15-4

The receipts for lands is the amount actually received last year-7/-/72

The receipts this year will be about the same.

Dwelling and Other Houses — No. ..... 1745 — Amount × 11437-15-4

Shops if separately assessed — No. ..... — Amount .....

Lands — No. ..... — Amount ..... 154-4-3 — Area .....

Percentage rate adopted — Houses ... 5 per cent — Lands ... Ditto ...

1		Class I	No. 1 — Amount 91-10-8
13		Class II	No. 13 — Amount 572-14-8
34		Class III	No. 34 — Amount 720-10-0
43		Class IV	No. 43 — Amount 477-0-0
112		Class V	No. 112 — Amount 605-0-0
197		Class VI	No. 197 — Amount 526-10-0
35		Class VII	No. 35 — Amount 64-2-8
36		Class VIII	No. 36 — Amount 31-2-8
471			

Taxes on Arts &c

Actuals 71/72

Licences on Carriages and Animals — Schedule C. items. Actuals for 71-72	4 As.	220-0-0
	8 As.	273-0-0
	1½ Rs	418-8-0
	3 Rs	129-0-0
	4½ Rs	478-1-0
	9 Rs	279-0-0

Carts registered — No. 218 / Amount 223-

License fees under Act and Bye-laws — No. of Licenses 523 / Amount 268-9-4

Collection of Taxes

House Tax:
- No. of Demand Notices served — 262
- No. of Distress warrants issued — 18
- No. of Distraints made — 3
- Amount recovered — 24-0-0

Other Taxes:
- No. of prosecutions — 3
- Amount involved — 1-8-0
- Amount recovered on account of Tax — 1-8-0
- Amount recovered by way of penalty — 5-8-0

H. B. Grigg
Hony. Secretary

2-5-286

22

Colacamund. 10th August 1872. 29

To.

Henry B. Grigg Esqr.
Hony. Secretary
To the Municipality
Colacamund.

Sir

I beg to inform you that I have examined and audited the accounts of the Colacamund Municipality for the official year ending 31st March 1872.

The Rates of assessment in the different Registers are in accordance with Colacamund Municipal Act.

Below I give statement of Gross receipts. Collections and Balances.

Registers Collections & Balances.	Demand			Collected			Outstandings 1st April 1872		
	Rs	a	p	Rs	a	p	Rs	a	p
European Houses	8.922	5	9	8.560	10	5	361	11	4
Native Do.	1.670	6	6	1.381	6	1	289	-	5
Lands	164	12	3	154	4	3	10	8	-
Trades &c	3.089	2	8	2,597	13	6	491	5	2
Vehicles &c	2.694	14	3	2,646	6	3	48	8	-
Carts	223	12	-	200	5	-	23	7	-
Totals	16.765	5	5	15,540	13	6	1224	7	11

Collections
License Fees
Bandy stand
Burning Bricks
Timber Yard
Dead animal
Notices of Demand
Warrants.

The amounts collected under these heads agree with the abstract Books, and Balance sheet and with the subsidiary Books, and in which the outstandings are also shown, except amas 1 on 17th Octr 1871 for Slaughtering Pigs — which has been omitted to be carried from the Collection book to the Cash Book.

31 23

Fines — The fines under their awards amount to ..Rs 257-12-0.

Distt. & Sessions Magistrate. — of which the Municipality has received 233-0-0

Leaving to be accounted for .... Rs. 28-12-0

Collections

Agree with Collection, Cash & Abstract Books and with Statement No. I.

- Fees on Municipal Markets
- Rents of Slaughter Houses
- Private Scavenging
- Sales of Materials, Plant &c
- Do of Poudrette
- Do Measures
- Do Manure
- Do Fire wood
- Do Bye-laws.
- Rent of Police Lines
- Government Contributions
- Advances recovered

Disbursements

Agree with Cash Book, Vouchers, Abstract Book and Balance sheet — also with statement No. II

- Sanitary & Miscellaneous
- Communications
- Whitewashing & Repg: Latrines
- Tools, Plant &c
- Hospl. & Dispensaries
- Vaccination
- Regr. Births & Deaths
- Conservancy Establishment
- Watering Streets &c.
- Census Charges
- Repayt. Govt: Loan
- Manufacture of Measures
- Do of Poudrette
- Office Establishment
- Do Contingencies
- Rent
- Printing Charges
- Refunds to Tax Payers

33 74

Collection Book, Cash Book & Vouchers } These correspond with the exception of Amas 1 for Slaughtering Pigs 19th Oct. 1871. Vide Aspendix A

Bank. A/C. Corresponds with Collection Book, Cash Book, with Counter foils in Cheque Book & with Vouchers - also with the Bank Pass, or account Current Book.

Balance Sheet 1871/72.

Balance Credit 31st March 1872. Rs 5,199. 7. 7

Is made up by Cash on hand 759. 1. 4

In Bank. 4440. 6. 3

5,199. 7. 7

In addition there is recorded in the Cash Book 15th March 1872, folio 118, , but not Credited to any account - Tolls. Rs 360. " ".

Slaughtering fees.... 205. " ".

Bandy Stand do .... 66. 12. " . 631. " "

5,830. 7. 7.

Less.

Balance of Errors in favor of the Manager Vide Aspendix A 4. 11. 4

Actual Credit Balance .. Rs. 5,825. 12. 3.

Arrears For Official Year 1870/71 were ..... 384. 7. 2.

Collected to 31st March 1872 .... 333 11. 11.

Out standings. Do 50. 11. 3

Aspendix A Shows balance of Rs 4. 11. 4. in favor of the Manager.

I beg to add that a system of accounts easy of adoption and of being worked in detail, would be attended with much more satisfactory results than the present system admits of - and would greatly aid future audits -

I found on taking up the Books and accounts they were not in a fit state for audit, and required thorough check before any attempt at audit could be made - They have been thoroughly Checked.

35 25

As an example of the difficulty of Check-reference to the Collection and Cash Book of Entry 25th March 1872 "To 80 Native Houses Rs 260. 12." -- to check this required that all entries of that date in the Native House Register be taken off in detail, causing much loss of time and an un-necessary amount of labour, which by other mode of entry would have been avoided.

In all entries for Collections under the different Heads, the same rule has been observed.

The Balance sheet, Statements Nos I & II. Receipts & Expenditure. and the statement as per first page of this report. of Assessments, Collections & Balances still require to be entered in the monthly Abstract Book immediately after the 31st March 1872.

I am, Sir

Your Obedient Servant.

(Signed). W. Macfeat.

True Copy

[illegible]

37/76

Appendix. A

Statement of differences to be charged and credited in Collection & Cash Books. arising from entries already made, not being in agreement with the assessments in the Registers.

Dates		Heads of accounts	O.M.C. to be Charged.			C.M.C to be credited			Dates		Heads of account	O.M.C to be Charged.			O.M.C to be credited		
		European Houses.									Brought forward.	9	5	8	4	3	4
1871 Septr	13	By Error				1	"	"			Vehicles &c Contd.						
		Native Houses.							1872 Jany	19	To. Error	"	4	"			
1871 Novr	2	To. Error	"	"	8					20	" Do	"	4	"			
1872 Jany	8	" Do	1	9	8					24	" Do	4	"	"			
	30	By. Do				"	1	"	Feby	5	By. Do				"	8	"
Feby	2	" Do				"	1	"		6	" Do				"	8	"
	13	To. Do	1	"	"					28	To. Do	1	"	"			
		Carts							Mar	6	" Do	"	4	"			
1871 Septr	16	To. Error	"	1	"				1871 Octr	17	By slaughtering Pigs				"	1	"
		Do							1872 Mar	2	Prices				5	2	"
Mar	2	To. Do	"	1	"					31	" Warrants & Deds	"	6	"			
		Trades.								"	" Balance				4	11	4
1871 Sept	6	By. Error				"	"	4				15	7	8	15	7	8
1872 Feby	13	To. Do	"	7	4												
	19	By. Do				1	8	"			To Balance in favor of Manager	Stg.	4	11	4		
	24	To. Do	1	6	"												
		Vehicles &c									E. & E						
1871 Augt	8	To. Error	"	8	"						Colaccamund 10th August 1872.						
	21	" Do	"	8	"						(Sgd) W. Isaacson						
Sept	16	" Do	"	4	"						True Copy						
Oct	25	By. Do				"	8	"									
	26	" Do				"	12	"									
Novr	4	" Do				"	4	"									
Decr	11	To. Do	1	8	"												
	20	" Do	1	8	"												
1872 Jany	11	" Do	"	8	"												
			9	5	8	4	3	4									

Commissioner's Office
Octacamund
9th October 1872

263 No 181.

From

J. R. Cockerell Esquire
President Municipal
Commission

To.

The Chief Secretary
to Government
Octacamund

Sir.

I have the honor herewith to submit the report of the Commissioners of the Octacamund Municipality for 1871-72 and at the same time with reference to Government Order dated 4th May 1872 No 627 to state my individual opinion upon the working of the Towns improvement Act and the feelings upon the subject of the Town people both here and at Coonoor.

2. I append duly filled in, the form annexed to the Government Orders. The Budget Estimate for 1872-73 on account of House tax in Octacamund for 1871-72 was 12 lakhs 10000 Rupees: The actual collections for 1871-72 were 10080 Rupees;— of which about 8000 Rupees was borne by European House-holders and Rupees 2000 by Native proprietors.

3. The Government are aware that owing to the facilities afforded for reaching England

3. At the beginning of the year the

England by improvements in Steam Ships, and Competition and more Especially by the Competition to the old Overland route of the Suez Canal; the resort of European invalids to the Hills has largely diminished. The consequence is a depreciation of House property which has fallen to at least 1/3 of the value ten years ago

4. Under Section 44 Act X of 1865 Municipal Commissioners were compelled to levy a half years rating on a house whether it was occupied or not. This provision of the Law has been altered by Act 11 of 1871 and houses no longer pay assessment unless tenanted but even with this amelioration European Householders here with a depreciated property and precarious tenants find it hard to pay a house tax when they are fortunate enough to find a tenant

5. It would be different if they could obtain the House tax from the tenant but this they are unable to do in most instances in Consequence of the number of vacant houses inducing owners rather to lower their terms than raise them

6. The House tax is fixed at 5 per centum under the Act. The Europeans in Cotacamund pay about half the amount realized from the tax on Arts and Professions 41

7. Europeans pay of course nearly the whole Sum obtained from the carriage tax. Part say half comes from visitors

8. The aggregate taken from the European residents reaches more than 12000 Rupees and the whole taxation in the Cotacamund Municipality only affords about 16000 Rupees.

9. The balance of the Municipal Revenue which aggregates often 20,000 is obtained from fees &c

10. The general result is that European residents pay 3/4th of the Municipal taxation. No doubt they would not complain if they reaped the entire benefit of their payments. But this is not the case. The Cotacamund Municipal Revenues are Spent in the following manner

13 per cent is the cost of office establishment.
27 per cent is Spent on roads
20 per cent is devoted to liquidating a Govt loan
40 per cent is Expended on Conservancy and Sanitation 3/5

11. With regard to the Second item, I should observe that in the Cotacamund Municipality

3. At the beginning of the year we

there are 19 miles of roads — many of the roads of very little value to the residents. The European residents complain that they are taxed in order to keep up a mileage of road advantageous to the visitors at the Station but from which they derive no immediate personal benefit. The Native [illegible] joins in this complaint.

12. The next item is the percentage devoted to repaying a Government loan. The loan in question amounted to 2,0000 Rupees. The money was spent almost entirely on improvements to Potacamund Bazoars and on latrines

13. The European residents paying as they do 3/4ths of the whole Municipal taxation complain that they are taxed to pay this proportion of a loan incurred solely for the benefit of the Native population. European residents have for the most part private latrines and they pay the Municipal Conservancy to clean them out. The realizations under this head are entered in the accounts "Private Scavengering" There is some private Scavengering done for Natives. Almost the whole of the Conservancy charges at 40 per cent of the Municipal Revenue are expended upon 420 Latrines situated

at different parts of the Station and used Exclusively by Natives. The European residents Complain that they are taxed to pay in the matter of Conservancy for the benefit of Natives. On the whole the feelings of European residents is that they have fallen under taxation not so much for their own benefit as for the benefit of Natives and of visitors

14. The remarks I have felt it my duty to make on this Subject apply in part but not to so great an Extent to Coonoor. In the latter Municipality the Native town bears a larger proportion to the Houses of Europeans than it does in Potacamund, and besides the European residents at Coonoor are mostly engaged in Coffee cultivation. The Majority of the European residents of Potacamund on the other hand are dependent on fixed incomes.

15. The Natives in the Municipalities on the Nilgiris have not as far as I am aware any Complaints against the Towns improvement Act, other than the one I have noted with respect to Roads in Potacamund. There are no Municipal road tolls in either of the two Municipalities

16. Government Order 19th September

5. At the beginning of the year no

1891 No 1302 - Judicial Department orders the location at Botacamund "of a total Strength of 100 Convicts" calculated to afford a gang of 60 able bodied men fit for out door work.

17. This gang is placed at the disposition of the Municipal Commissioners and its annual value is estimated by Government at 4 500 Rupees. The works on which it is primarily to be employed is the Reclamation Scheme and subsidiary projects and this Scheme alone will take years to accomplish by the gang. It is an Exceptional Scheme which the Municipality with the limited funds at its disposal could never have undertaken.

18. The Government are executing two water Supply Schemes for the Botacamund Municipality, but the water is to be distributed, it would appear, at Municipal Cost.

19. The Execution of these Schemes and the location of the Convict gang at Botacamund Seem to imply that the Government consider the Municipalities on the Hills Exceptional in character and requiring Government Support.

The Botacamund Municipal Commissioners in the Enclosed Report take a similar view. In this Supposition I venture to bring to the notice of Government that the road round the Botacamund Lake is a legacy the Municipality has inherited far in Exceedings its own wants and which though the Commissioners might keep up they cannot remake. When the road was handed over to the Municipality it was not in good repair and at the back part of the lake it has been deteriorating ever Since notwithstanding the efforts of the Commissioners. It is between Six and Seven miles in length and after rain 2/3rds is ankle deep in mud and very difficult for carriages

20. The Government are aware that the road is a prominent feature in Botacamund and a boon to visitors. I take the liberty of proposing that Government make a Special grant of 10,000 Rupees for the reconstruction of this road in the Coming year. For this Sum it is believed the road can be metalled throughout with granite and properly drained and if this is done the upkeep for Some years will be Small and can be borne by the Municipality. Unless Government are able to afford this assistance

5. At the beginning of the year we

the Municipality will find it Extremely difficult to maintain the road. The inability of the Municipality to keep up all the roads in their charge has in every yearly report been adverted to. In 1868/69 the Commissioners remark "It is simply impossible out of the current receipts to maintain the roads in a proper State of efficiency." In 1869/70 they remark "The experience of the past year has served to confirm the opinion expressed in the years previous that the funds at their disposal are wholly inadequate to the up keep of all the roads under their charge few of which had ever been metalled before they were handed over to the Commissioners." To show the expense of keeping up the roads I may state in passing that the Commissioners have since July last spent nearly 1000 Rupees on the small section of the Lake road from the Willow Bund to Fern Hill.

21. My own opinion with regard to the working of the Towns Improvement Act is that it has worked very well under the circumstances. The expenditure on the Potacamund roads for the three years prior to the institution of a Municipality in 1866. was

1863/64. —— Rs 3594-14-6
1864/65 —— " 1475-11-5
1865/66 —— " 1579-12-2

22. About 7000 is the present annual Expenditure.

The Expenditure in 1871-72 was Rs 8570.

23. The efforts of the Municipality in the direction of Conservancy have no doubt been attended with success.

24. The Municipality makes an annual grant of 500 Rupees to the Dispensary which is an increasingly useful institution.

25. In the ensuing year the Municipality will incur expenditure in connection with the establishment of a School in Potacamund. The allotment is a supplement to the subscription to the Breeks Memorial Fund amounting to over 4000 Rupees which it has been determined to devote to the erection of a School House.

26. Vaccination has been attended to under Municipal rule.

27. The Working of the Act at Coonoor has been described by the Commissioners there. I Concur generally in the view they take, taking exception only upon the points to which I have drawn attention with respect to the Potacamund Municipal Commission.

I have the honor to be
Sir
Your most obedt Servt
H. Cockerell
President.

3. Pt The beginning of the year to

From the Hon: Secy:
O.K.C.

To The President

51 6

I have the honor to submit the Annual Report of this Municipality.

2. The total receipts were Rs 28306-14-6. The Budget Estimate Rs 26685-2-5. The total Expenditure amounted to Rs 23107-6-11 against the Budget Estimate of Rs 24304-11-1, showing an excess of receipts over expenditure of Rs 5199-7-7. The actual excess however was only Rs 3724-7-2. The sum of Rs 1475-0-5 having been over-drawn during the year as Govt contribution. The receipts showed an excess of expenditure when the opening balance of Rs 938-8-6 and the balance of Govt Loan Rs 1232-3-4 is considered, is only Rs 1553-11-4. The amount due was Rs 2923-6-5 as per G. O. 12th Sept/71 but the amount drawn was Rs 4398-6-10. The difference should have been refunded on receipt of the G.O. in question but the omission was not detected until after the close of the year. The amount has since been refunded to Government.

Vide Statement No I

Vide Statement No II

3. At the beginning of the Year the

remained of the Govt Loan the sum of Rs 1232-3-4 unexpended. There was also a balance to the credit of the Municipality of Rs 933-5-6.

4. The funds at the disposal of the Commissioners were less by the sum of Rs 13336-11-7 than those of the previous year. This was due chiefly to expenditure of the loan and the withdrawal of State Contribution — also in some measure to the decrease in the land and house taxes.

5. The outstandings at the end ~~of the~~ of the year were, - for 70-71 Rs 146-11-0 — for the year under report Rs 1224-7-11.

6. Tax on Houses and Lands. From the marginal statement it appears that the actual collections fell short by Rs 680-12-7 of the Estimate. The outstanding arrears however amounted to Rs 661-3-9 of which Rs 182-14-3 had been collected on the 1st July. Statement No 4 shows bills amounting to Rs 167-12-0 as cancelled and Rs 300-9-6

Estimates	Collection Exclusive of Arrears	Arrears
10777-1-4	10096-4-9	138, 14-10

as recoverable during the current year. 537

7. The Commissioners in the Report for 70-71 anticipated a falling off in the Yield of this tax, and their forebodings have been realized — the current collections being no less than Rs 1910-10-6 below those of the previous year. The reasons then alleged are still, though in a less degree, pertinent.

8. The appeals presented against the Assessment as fixed by the Commissioners were 27 against 2 in 70-71.

9. At present, the uncultivated lands within the Municipality are not taxed. It was resolved some time since by the Commissioners that all such lands should be taxed. The income therefrom is estimated at Rs 300. The rental upon which Assessment was to be calculated was fixed at a nominal value of Rs 1 per Acre; the maximum extent of land to be included with the house, should there be one, was fixed at 5 Acres. The

of adequate information from the Survey Department has hitherto prevented action being taken. This information it is hoped will soon be supplied.

10. Toll on Roads &c. The subjoined statement shows the number of persons assessed for the half year ending 30th Sept/71 - 31st March/72 compared with the half year ending 31st Oct/70 - 30th April/71.

Class	Half year ending 31st Oct/70	Half year ending 30th Sept/71	Half year ending 30th April/71	Half year ending 31st March/72
1	3	1	3	1
2	43	13	42	12
3	60	34	55	29
4	144	43	136	43
5	243	112	233	109
6	"	197	"	186
7	"	35	"	35
8	"	36	"	32
	493	471	469	447

In the Year 69-70 the numbers were 562 and 549 respectively. The total collections amounted to Rs 2676-13-6 against Rs 3103-0-0 in 70-71 and Rs 3516-0-0 in 69-70. The decrease is alleged to be due to the general slackness of trade. Rs 491-5-2 were outstanding at the close of the Year of which Rs 158-2-0 have since been collected, and it is proposed to strike off Rs 140-4-0 of the balance as irrecoverable.

11. Tax on Carriages &c. Receipts amounted to Rs 2646-6-3 against Rs 3037-11-4 in 70-71 and Rs 2555-4-0 in 69-70. The outstandings at the end of the Year were Rs 48-8-0 of which Rs 31-12-0 have since been recovered.

The subjoined statement shows the number of Licenses issued as compared with the similar periods in the previous Year.

	Half Year Ending 31st Dec. 70	Half Year Ending 30th June 71	Half Year Ending 30th Sept. 71	Half Year Ending 31st March 72
4 Wheeled Carriages	13	17	13	14
Drawn by Horse or bullock	84	81	57	51
2 Wheeled Carriages	24	25	21	18
Horses	166	132	61	64
Ponies under 13 hands	187	163	133	116
Do ——— 11 hands	19	12	12	10
Bullocks	251	266	239	258
Asses	18	5	18	23
Dogs	"	399	"	477

12. Registration of Carts. The receipts amounted to Rs 200-5-0. This is an increase of Rs 22-3-8 on the collections of the previous year. The number of Carts registered during the first half of the year was 106 and during the second half 110— against 84 and 87 in the previous year. This increase is curious considering the decrease in the returns from the Taxe on Arts Trades and Professions.

13. License Fees. The receipts were Rs 255-8-0 against

Rs 199-5-0 of last year, as per marginal statement.

This year the Bandy Stand has been leased for Rs 33-5-4 per mensem.

Bandy Stand	113-3-0
Burning Bricks	51-13-0
Wood Yard	50-0-0
Burying Dead Animals	40-8-0
	255-8-0

	Notice of demand fees	Warrant fees
	38-8-0	41-12-0

14. Fines &c. The receipts were Rs 313-4-0 as per marginal statement.

The following statement shows the number of prosecutions and convictions for Municipal offences.

Nature of offence	Persons prosecuted	Persons convicted	Penalty Rs	A	P
Section 67 Act III of 1871	3	3	5	8	"
" 94 "	4	4	6	"	"
" 104 "	1	1	5	"	"
" 116 "	4	4	10	"	"
" 129 "	2	2	10	"	"
Section 2 of Octa. Munc. Bye-Laws	1	1	1	"	"
" "	1	1	2	"	"
" "	12	11	84	"	"
" "	1	1	2	"	"
" "	1	1	10	"	"
" 17 "	3	3	25	"	"
" 20 "	1	1	5	"	"
" 24 "	34	34	53	8	"
" 25 "	5	5	1	12	"
" 27 "	2	1	10	"	"
" 32 "	3	3	15	"	"
" 33 "	1	1	5	"	"
Total	79	77	250	12	"

2 Cases were tried by the District Magistrate - - - Rs 1-4-0.
The amount of fine inflicted by both Joint-Magistrate under Municipal Bye-laws and Act III of 1871 from 31st May 1871 to 31st March 1872 is Rs 25-0-12-0.
The amount remitted to the Municipality is Rs 238-8-0
Balance not recovered from parties - - - Rs 13-8-0.

15. Market Tolls. The tolls were leased to a contractor for Rs 164-10-2 per mensem. He failed to pay the instalments for February and March/72. The receipts from this source are only Rs 1481-11-8 against Rs 2656-15-6 in 70-71, which however was largely in excess of the income in 69-70. The Commissioners have filed a suit in the Civil Court, Coimbatore against the defaulting Contractor. The tolls have been leased this Year for Rs 179-2-8 per mensem.

16. Slaughter Houses. The right to collect fees was leased for Rs 87-8-0 per mensem against Rs 102-8-0 for the current Year. Total receipts amounted to Rs 807-7-0 against Rs 1570-0-0 and Rs 805 in the previous Year. The other items of receipt are as follows:-

Sale of sweepings - - -	79-7-0
Private Scavengering -	1022-1-9
Sale of Materials - - -	469-7-0

Sale of Poudrette - - - -	724-1-7
" " Measures - - - -	64-14-0
" " Copies of Bye-laws - -	6-2-6
Rent of Police Lines - - - -	7-11-0
Rs	2367-12-4

showing an increase of Rs 407-13-1 on the receipts of last year and Rs 1729-4-4 on those of 69-70. This increase was chiefly due to Private Scavengering and the sale of Poudrette.

The lowering of the price of this valuable manure to Rs 3 per Ton has more than trebled the demand. The nett profit from this manufacture was Rs 471-3-4. The quantity sold was 213 tons against 68 3/4 tons of the previous Year. The rising demand has induced the Commissioners to erect a larger shed for manufacture and storage, and they look forward with some confidence to a considerable income from this source in course of time.

17. Advances recovered. Receipts amounted to Rs 747-10-2 of which Rs 499-15-10 was the amount recovered from the Jail Authorities for the Marlimund Temporary Jail, Rs 247-10-4 sale proceeds of two Latrines. These

These items would perhaps have been more properly shown under the head of Miscellaneous Receipts.

Expenditure

18. The following statement will show the principal items— the total is Rs 23107-6-11.

	Detail Minor Heads	Total Major Heads
1. New Works		
Sanitary & Miscellaneous	1403 0 3	1403 0 3
2. Repairs		
(a) Communications	3570 2 1	
(c) Sanitary & Miscellaneous	130 8 6	3700 10 7
4. Tools & Plant and Contingencies	83 8 0	83 8 0
1. Hospitals & Dispensaries	500 0 0	500 0 0
2. Vaccination	165 9 10	165 9 10
3. Registration of Births & Deaths	97 6 8	97 6 8
4. Conservancy		
(a) Establishment	3905 2 2	
(b) Cost of Conserv: Carts	3524 8 0	
(d) Contingencies	137 6 8	7567 0 10
4. Watering Streets and planting trees	49 1 6	49 1 6
5. Bandis Charges	125 4 0	125 4 0
6. Repayment of Govt Loan	4241 10 5	4241 10 5
7. Manufacture of Manures	65 10 0	65 10 0
8. Manufacture of Pondrette	252 14 3	252 14 3
Office		
(a) Establishment	2864 12 2	
(b) Contingencies	273 9 2	3138 5 2
2. Miscellaneous		
(a) Office Rent	376 8 0	
(b) Printing Charges	241 2 10	617 10 10
Advances recoverable	" " "	" " "
Refunds & Other than of current taxes	1099 10 7	1099 10 7
Grand Total Expenditure Rs		23107 6 11

19. New Works. Of the Budget allotment of Rs 1582-3-4, Rs 1403-0-3 only were spent. Namely Rs 393-0-3 for asphalting the floor of the Mutton Butchers' Slaughter house, and the balance Rs 1010-0-0 was handed over to the Executive Engineer for the Bazaar Drainage— This scheme was completed during the year by constructing drains 1¼ yards wide saucer shape along the cross streets of the Bazaar. These drains are paved with pubble-stone tightly wedged together. The Bazaar now presents a somewhat cleaner appearance, though much remains to be done.

During the year, 5 other works were completed by the Executive Engineer, for which advances had been made in the previous year. The most important is the construction of three brick and mortar cisterns for holding drinking-water with a filter bed and silt-trap and brass supply cocks to each. The total cost has been Rs 3000. Each cistern holds 450 gallons of water. One is placed near the market another about the middle of the Bazaar

and the third below the slaughter houses. They are to be fed from the Northern supply channel, which work the Executive Engineer hopes to complete by October.

One hundred Yards of earthenware piping were also laid, and a quarter of a mile of the open supply channel lined. Four brick and mortar drains were also made, where the channel crosses a road or path. Besides this, the channel which supplied the Tank near Dr Pope's school-house, which had become useless, was repaired at a cost of Rs 350. A large stone culvert was substituted for a rickety bridge near Allamby's swamp below Stonehouse.

The reclamation scheme has also made considerable progress during the year. That part of it which concerns Allamby's swamp has been completed since its close.

20. Repairs. In the Budget Rs 4100 were allotted for repairs. The actual expenditure however was Rs 3700-10-7 which Rs 3570-2-1

were laid out upon the roads. This sum includes Rs 120 for supervision, Viz, a Manager's wages at Rs 10. But from the beginning of the Current Year, one third of the manager's salary has been debited to Road Repairs, as they are especially under his charge. Of the above sum Rs 1441-15-0 were spent on the road leading from the Willow-Bund past St Bartholomew's Hospital to the Library. The sanctioned estimate was Rs 1400. The road has been metalled throughout, and a large stone drain constructed across it near the Hospital. The Manager reports further the following repairs-

Governor's Sholah Road. 2113 running Yards of this road were repaired, and laterite metal laid down

Commercial Road. 1142 running Yards repaired, ruts filled in with road metal.

Garden Road. 756 running Yards repaired with road metal.

Charing Cross Road. A portion of this road leading to Stonehouse has been metalled.

Church Hill Road. The whole of this road has been repaired.

Commissioners Road. The bridle path leading up to the Court House has been cut down to a uniform gradient.

Club Road. This road has been repaired throughout, and puts filled in with road metal. The drain below Claremont, and the stone wall which fell in during the freshes in November were repaired.

Sykes Road. 131 Yards of this road were barreled and metalled.

Beddome's Road. 330 running Yards have been put in repair. Side drains cleared.

Peyton's Hill Road. 554 running Yards of this road were put in order.

Willow Bund Road. 937 running yards of this road have been repaired, side drains and shores cleared out.

Lake Road (West). 2100 running yards were repaired.

Upper Lake Road. The whole of this road has undergone repair— 2625 running Yards.

Gable End Road. 190 running Yards repaired.

Church Hill Bridle Path. 1735 running Yards.

Old Coly Lane. 240 running Yards

Mission School Lane. 348 running Yards.

Bandy Sholah Road. 1428 running Yards.

Village Lane. 580 running Yards.

Metal broken. 6042 Parahs of granite were broken up during the Year.

The state of the roads during the present monsoon has been such as to lead to the impression that the present management is not as satisfactory as it should be. The Commissioners in their last Report dwelt on the bad condition of the roads, and expressed their intention of resorting to the use of granite instead of laterite, pronouncing the latter almost useless as metal on

a road with much cart traffic. In spite however of this expression of opinion, very little change has been made, and laterite has been freely used. Still, the quantity of granite spread during the year was 6042 Parahs against 4048 in 70-71. The fault however does not rest simply with the management, but may, with perhaps more justice, be laid to the original faulty construction and the bad lines of the more important thoroughfares. It is quite out of the power of the Commissioners with its insignificant income to lay out fresh lines and rectify the old ones on a large scale; all that they can do is to provide in time enduring metal, and supply adequate drainage.

What is also especially wanted they consider is efficient supervision, and with this view they have placed the Manager in communication with Capt. Morant, who has kindly promised as an experimental measure to control and check his work.

Upon Plant and Tools Rs 3-8-0

more expended – the estimate being Rs 150.

21. Education. No expenditure was incurred on Education during the year, but the sum of Rs 380 has been allotted for the current Year. There are four elementary schools in the Town. Of these, the most important, the Tamil Mission School, has applied for salary grants, but the sanction of the Director of Public Instruction has not yet been obtained. Mr Lawrence, the master of another elementary school in the Bazaar, has also applied for a grant. The Commissioners expressed their readiness to pay whatever grant the Inspector of Schools might consider the school fairly entitled to under the Results system.

The Commissioners fully appreciate the need of a Municipal School, not only for the native, but even more especially for the Eurasian and poorer European children. And they hope eventually to do something in the way

of supplying the need.

22. Vaccination. Out of a Budget allotment of Rs 180, Rs 165-9-10 were spent. A Vaccinator was engaged in May /71 at Rs 17/ per mensem, and placed under the immediate superintendence of the Officers in charge of the Dispensary. The subjoined statement shows the amount of work performed. The total number of vaccinations for eleven months was 515 (about 5 per cent of the population) of which 482 were successful. This return however represents only the Vaccinations by the Municipal Vaccinator and not by other agency. This is to be regretted — the Commissioners trust that this anomaly may soon disappear. Only 10 European and Eurasian children were vaccinated under one Year and 42 above that age.

The following statement shows how low the ratio of Vaccinations to births is —

Average number to each Vaccinator	Number of Vaccinators employed	Total Vaccinated	Registered Births - City of Calcutta -	Population of the Municipal Area
		(93 vaccinated under one year; 422 above 1 year) 515		
6	1	6	8	10866
Ratio of small-pox deaths to population per mille		Ratio of Vaccinations to Births per mille		
Nil		1:3		

23. Registration of Births & Deaths. The charge was Rs 87-6-8 out of an allotment of Rs 240. The Vaccinator here performed the duties of Registrar

drawing for this work Rs 10 extra. His duty simply concerns the native population, books being kept at the Municipal Office for the European residents. No officer is especially charged with the duty of seeing that Residents and Visitors do register. The arrangement is very unsatisfactory, and will receive the early attention of the Commissioners. The Commissioners would also draw attention to the subjoined statement. The total of registered Deaths is 247 or 24.5 per mille; of Births 313 or 31 per mille of the population. No less than 32 per cent of the Deaths are of children under one Year. The proportion of deaths to births is also observable in the three classes— Christians, Hindoos and Mahomedans.

	Births	Deaths
Christians...	100	122
Hindoos....	110	131
Mahomedans	30	52

Health

24. Dispensary. The Municipal contribution of Rs 500 was paid to the Local Dispensary. The report of the Surgeon in charge is appended. That Report shows that the institution is doing good work and is becoming more and more appreciated by the Natives

	1871-72		1870-71	
	In-patients	Out-patients	In-patients	Out-patients
Europeans	37	245	25	509
Natives...	381	4857	214	3159
Total	418	5102	239	3668

The average monthly expenditure is Rs 282-2-2 against receipts, Rs 209-14-4. The institution is still partly supported by voluntary contributions.

The health of the station cannot be considered very satisfactory. Dr Ross (report appended) speaks favourably of the health of the Southern portion of the Town, but Dr Pearl reports as follows

"Diarrhœa, Dysentry and Typhoid fever have prevailed to an immensal extent, and although these diseases are usually classed amongst the "preventible". I do not consider the sanitary arrangements of the Municipality to be in any way in fault — the unusually dry and hot season was, in my opinion, the cause of the increased sickness; and it is very desirable that the works for the water supply for the North side of the station should be completed as soon as possible".

The Commissioners regret it is out of their power forthwith to remedy the evils to which Dr Peard points in paras 3 and 4 of his letter, but they hope in time to take them in hand.

But with regard to the suggestion in para 5 they would observe that they have already reconstructed a Latrine on a modification of the Coimbatore plan, and purpose gradually reconstructing all the Latrines, as this Latrine has proved a success.

25. Conservancy. The expenditure amounted to Rs 7567-0-10 being Rs 387-0-10 in excess of the Estimate, but Rs 1161-1-9 less than the previous year. The chief saving was on Establishment, the services of an extra overseer for the inspection of the compounds of Europeans having been dispensed with. The items of expenditure are as follows compared with the previous year.

	71-72 Rs	A	P	70-71 Rs	A	P
Hire of Bullocks	3238	-	-	3282	11	-
Repairs of Carts	2868	-	-	2528	9	
Conservancy: Establishment	3685	2	2	4628	11	5
Contingencies	1376	8		1631	1	9
Water Conservancy Inspector	220	-	-	215	-	-
Extra Coolies	-	-	-	185	7	8
Total	7567	-	10	8728	2	7

The amount spent on the hire of bullocks has exceeded the estimate by Rs 759-5-4 owing to the rate having been raised in July 71 from Annas 13 to R. 1. for

a pair of bullocks per diem. The average number of carts employed per diem was 11 against 9 of last year. The average number of scavengers was 37 against 39 of last year, 3 being private scavengers. The cost per month however is less, being Rs 253 against Rs 271. These scavengers are employed in clearing forty seven public and one hundred and five private Latrines. About ½ of the cost of the night soil to carts is met from fees from this source. The outlay on conservancy is a little more than one third of the entire receipts. The reasons for the excessive expenditure are set forth in the last report. The Government suggested the erection of a few cinerators but the Commissioners have not as yet adopted the suggestion.

26. Avenues. No planting took place during the year. The all items Rs 49-4-6 was for

tarring the fences at the "Napier Avenue" and cutting down Acacias along the road.

27. Census. An expenditure of Rs 125-4-0 was incurred under this head, being the share of cost allotted to the Municipality.

28. Repayment of Govt Loan. The sum of Rs 4241-10-5 was paid into the Bank, viz 31st Oct/71. Rs 4031-14-4, Jany 20/72 Rs 209-12-1 being instalments of repayment with interest as follows

2nd Instalment of Rs 10000	1666-10-8
Int. on balance Rs 8333-5-4 ...	416-10-8
1st Instalment of Rs 8993-3-4 ...	1498-13-10
Int. thereon from 15th Oct/70 to 15th Dec/71 ...	449-10-6
Discrepancy noted in last Year's Report	0-0-8
	4031-14-4

2nd Instalment of Rs 1006-12-8 ..	167-12-9
Int. on balance Rs 838-15-11 ...	41-15-4
	209-12-1

The amount due to Government on account of principal & interest

at close of the year was Rs 16,873-8-9 of which Rs 1873-9-4 were paid on the 15th June.

The other items of Expenditure are for manufacture of measures and expenses connected with the manufacture of Poudrette

29. Office Establishment. The cost was Rs 3138-5-2 of which Rs 273-9-0 was for stationery, furniture, Auditor's fees, Peon's clothes &c. This shows a considerable reduction on the year 70/71 when the cost of Establishment was no less than Rs 4290-1-6 of which Rs 507-0-6 was expended upon miscellaneous charges.

30. Miscellaneous. The expenditure on Rent of the Municipal workshop amounted to Rs 3-6-8-0. The printing charges for the year amounted to Rs 241-2-10. Refunds to the sum of Rs 1099-10-7 were granted on houses left vacant during the year.

31. Auditor's Report. Mr Macfeat was employed to audit the accounts and suggest improvement on the present system—a subject which has engaged the attention of the Commissioners and for the investigation of which a Sub-Committee was nominated. The result has been that, an entirely new system of accounts is being introduced in accordance with the recommendation of the Sub-Committee, and it is hoped that the work of the Office will not only be curtailed, but that the confusion and disorder complained of by the Auditor may disappear. The Commissioners here thank the Bank Agent Mr Franck for furthering their views by keeping their accounts in detail, on a system somewhat similar to that in force in regard to Government Accounts.

With regard to the Auditor's report appended, the Commissioners point out that, there is an error in his statement of Magisterial fines. The actual

amount of fines levied was Rs 252, not 251-12 as shown- The balance unrealized was Rs 19 not Rs 28-12-0. Since the close of the year Rs 5-8-0 have been brought to account, viz on the 27th June last, which the Manager had omitted to credit during the year. The Auditor's error with regard to the amount of fines due, was owing to an oversight in this Office. The Auditor's report is also in error under the head 'Arrears' as will appear from statement IV. He has omitted to include the arrears of 69-70 showing only the arrears for 70-71, but in the collections up to 31st March 72, he includes the arrears collected in 69-70- He also includes Rs 98-14-9 for private scavenging and Rs 6-4-0 for warrants, which have not been shown in the arrear statement as furnished from this Office- These items will be found in the balance sheet.

The tabular statement called for in G. O. 627, 4th May 72 is appended. The form as regards licenses on carriages and animals was not suitable and has been altered to meet the case.

As regards the working of the Municipal Commission, the Commissioners with all deference desire to point out that, in their opinion, however necessary and expedient it might be to place local expenditure and local wants in the hands of a local Commission

it should have been applied to this Sanitarium without making some concessions and exceptions to meet its exceptional requirements. It is presumably the interest of Government to render the Hills in every way acceptable to visitors from the plains. But this cannot be done with the limited funds at the disposal of the Commission. The consequence is that neither house-holder nor visitor is satisfied— the one complain that they are impoverished, the other that less—

money than formerly is expended upon the Communications of the Station, such as Roads &c. How far these complaints are the truth is another question, but that such is the public feeling is an undoubted fact.

But though it is too late to regret the establishment of a Municipality, yet the Commissioners, whilst thankfully acknowledging the help Government has afforded in placing a gang of prisoners here for the reclamation works as well as with supplying the Town with water, would suggest that, an annual grant should be made towards the funds of the Municipality from Provincial funds in the same manner as grants to Local Fund Boards. And in conclusion they would remark that, though they see no hardships in the Town-people being called upon to pay for their own conservancy, they do feel it hard that they should be required to keep up extensive roads, chiefly for the comfort and delectation of casual visitors. It is but the few who benefit by the visitors whilst the many pay for the roads. Generally however the people are becoming better acquainted with the Municipal rules, and consequently there is less individual hardship and cause of grievances.

There are no toll gates in the Town; that at Crainmore being in the hands of the Local Fund Board.

The Commissioners regret the late submission of their report, which has been mainly due to the delay on the part of the Auditor in furnishing his report, - also to the complicated system of accounts in use in the Office, and also to the appointment of a new Accountant to whom the work of the Office was not

familiar.

I have the honor to be,
Sir,
Your most obed.t Servant

H. B. Pugh

Hornsey. Dec.r

Financial Retn

From J. R. Cockerell Esqre
Presidt I. M. C.
G.O. 28 Oct 1872 pp. 255-256
To
The Chief Secretary
to Govt. Cota

Dated 9th October 1872
Recd 9th " — —

Enclosures
8
No 181. No 2020

Forwarding report of the
Cota Municl Commission
for the year 1871-72
together with the Statements
called for in G.O. 627,
dated 9th May 1872 with a list
of Commissioners on the
Municipal Watermark

Mar 14 85

R 24-10