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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1905	Press Mis.
671	65-66
Dated 7-11-	1874.

31/32

Not to be folded or roughly handled

No. 65. Read the following letter from J. R. COCKERELL, Esq., President of the Municipal Commission, Coonoor, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Ootacamund, 16th October 1874, No. 72 :—

I have the honor to submit the report on the Coonoor Municipality for the past official year. The delay in its transmission is owing to my having been obliged to return it for correction twice.

2. There was a decrease in the receipts in the past year as compared with the previous year of Rupees 1,595-15-3. The most important item thereof was in the sale of sweepings. The sweepings only fetched Rupees 1,005 against Rupees 2,425 in 1872-73. These diminished receipts arose from a combination amongst the Planters in the Coonoor Ghaut, where the sweepings have always been employed, to lower the price, the purchaser in 1872-73, a Planter, having been led to suppose that, in consequence of competition, he had paid much too high a sum for the sweepings in that year.

3. In the year under review attention was continued to be paid to the latrines, to the roads, and to the water supply.

4. I had the honor to submit to Government a proposal for a complete scheme of water supply to the Municipality in a letter, No. 51, dated 8th August 1874.

5. In the year under report there were 535 vaccinations against 507 in 1872-73. The births in the current year were 72 against 103 in the previous year and the deaths 97 against 114. These figures are taken from the registers and do not quite tally with the figures in the report of the Vice-President.

6. The past year was a healthy one.

7. The payment under Grant II., Education, to the Rev. L. deGelis was reported to Government and was referred to in G.O., Financial Department, dated 28th May 1873, No. 739.

From G. E. WHITTON, Esq., M.B., Vice-President, to J. R. COCKERELL, Esq., President of the Municipal Commission, Coonoor, dated Coonoor, 21st July 1874, No. 38.

I have the honor to forward the accompanying annual report of the Coonoor Municipality on the work done during the official year 1873-74 together with explanations of the various items of income and expenditure passed by the Commissioners agreeably to Section 34 of Act III. of 1871 (Madras), in order that the same may be laid before Government in the usual manner.

2. The total receipts during the year under review amounted to Rupees 8,610-1-2 and the expenditure to Rupees 8,145-3-2, leaving a balance of Rupees 464-14-0, which has been carried forward.

3. During the year under review the entire money available was Rupees 7,607-12-10 against Rupees 9,203-12-1 of the previous year, showing a decrease of Rupees 1,595-15-3.

The expenditure amounted to Rupees 8,145-3-2 against Rupees 8,954-12-2 of the previous year, showing a decrease of Rupees 809-9-0.

4. The money raised for the purposes of the Act, as shown above, is the result of the same taxes, &c., &c., as in former years.

5. *Statement I., Revenues and Receipts, &c.*—The first item under notice is the half net proceeds of the Surplus Pound Fund being ordered to be given to the Municipalities under G.O., Financial Department, dated 9th May 1873, No. 614.

6. The money raised under this heading shows a considerable decrease in the tax on trades and professions, registration of vehicles and animals, and the imposition of fines.

7. The next item noted is the proceeds of the sale of the Coonoor Market toll.

8. The next item under review is the sale of the fees of the Coonoor Municipal slaughter-houses.

9. The sum of Rupees 1,005, the next item, shows the sale of night-soil and sweepings of the town of Coonoor.

10. The next two items show the proceeds from the Coonoor bandy-stand and the sale of stamped measures for use in the market.

11. The remaining and last items indicate the advances recovered from the Inspector and sweepers, &c.

Statement II., Expenditure, &c.; Grant I., Public Works; New Works, Head I. (*a.*), *Communication.*—This item indicates the cost of seventeen cast-iron pipes.

Head II. (*continued*), *Repairs* (*a.*), *Communication.*—Under this heading an item of Rupees 735-14-0, for the repairs of the roads at Rupees 450-12-0 and the north and south water-channels at Rupees 285-2-0.

(*c.*) *Sanitary and Miscellaneous.*—This item indicates the cost of tarring the several latrines.

(4.) *Tools, Plant, and Contingencies.*—The next item shows the amount paid for the purchase of tools, &c.

(1.) *Grant II., Education*; (4.) *Results Grants.*—The item under this heading represents the amount paid to Rev. L. deGelis' and Sathasavam Pillai's schools at Coonoor for the official year 1873-74.

(6.) This item indicates the amount paid to Rev. L. deGelis for the erection of the school-building, being one-fourth of the original estimate, *viz.*, Rupees 1,250.

Grant III., Sanitation and Medical Services; (1.) *Hospitals and Dispensaries.*—This item refers to the annual contribution towards the Coonoor Civil Dispensary for the official year 1873-74.

(2.) *Vaccination*; (*a.*), *Establishment.*—This item represents the pay of the vaccinator entertained by this Municipality.

(3.) *Registration*; (*a.*), *Establishment.*—The amount under this heading represents the pay of the Registrar of Births and Deaths.

(4.) *Conservancy*; (*a.*), *Establishment.*—The amount under this heading represents the pay of Inspector, sweepers, and toties.

(*c.*) *Cleansing Wells, Tanks, and Drains.*—This item refers to the clearing of the above.

(*d.*) *Contingencies.*—The items under this heading represent the amounts expended as in former years.

Grant IV., Miscellaneous; Municipal Purposes, (1.) *Lighting*, (*a.*) *Establishment.*—This item indicates the pay of two lamp-lighters.

(*b.*) *Contingencies.*—This item represents the purchase of kerosene-oil, matches, wicks, and chimneys.

(5.) *Rent of Bandypettah.*—This item refers to the rent paid for a piece of ground for use as a bandy-stand.

Grant V., Supervision and Management.—The items under this heading include the pay of the Manager, pay of two collecting peons, and the honorarium paid to the Auditor.

Miscellaneous, (*a.*), *Office-rent.*—This item represents the rent of the office.

(*b.*) *Sundries.*—The items under this heading are as follow, *viz.*, Refund on vacant houses, Rupees 273-10-8; manufacture of standard measures, Rupees 162-8-0; purchase of postage and receipt stamps, Rupees 31-6-6; amount paid for killing dogs, Rupees 8-8-0; painting of sign-boards, Rupees 13-4-0; paid for prosecutions, Rupees 11-12-0; purchase of printed forms, Rupees 38-14-0; paid for tin tickets, Rupees 6-4-0; purchase of dust-bins, Rupees 199; and advances given, Rupees 130.

Proceedings of the Madras Government, Financial Department,
7th November 1874.

General Observations with reference to the working of the Towns Improvement Act as called for in G.O., dated 4th May 1872, *No.* 627.

Sanitation, &c.—It must be remarked under this heading that the arrangements for carrying on sanitary measures are the same as those in previous years, the number of sweepers entertained for this purpose being eighteen, who work in latrines three times a-day (the number being twenty-two, both for males and females), and the cleansing of the several roads about the station of Coonoor. It is in contemplation to erect covered sheds with asphalte flooring to keep the night-soil collected from latrines in a drier state than it is at present.

Water Supply.—The mode of water supply to the town of Coonoor is still the same as in previous years; but the Commissioners trust that ere long they will be able to put the drainage and water supply on a better footing for the great portion of the town of Coonoor if the grant asked for be sanctioned, *viz.*, Rupees 11,760.

Working of the Dispensary.—The seasons in Coonoor during the past official year have been agreeable and healthy, though in the past two months, generally the hottest of the twelve, the heat has been greater than usual and the rainfall in them much below the average. The total amount of rain since the 1st April 1873 has been fifty-one inches and eighty-five cents. The public health of the station and native town has been remarkably good and the number of applicants for relief at the dispensary comparatively small.

The prices of articles of food in the markets have until the two or three last months been much the same as formerly, but now their cost has slightly increased owing to the demand of supplies elsewhere. But grains, rice, and raggy as well as animal and vegetable food are good in quality and abundant in quantity.

The principal diseases were ague, dyspepsia, bronchitis, dysentery, ulcer, and rheumatism. The increase of cases of the first affection is to be accounted for by the importation of labor required to be made from Mysore and plains, on either side of the base of these hills, of coolies from localities where intermittent fever is endemic, the liability to returns of which is not removed by residence in such a climate.

No epidemic, at least to any extent, prevailed. In February and March there occurred nine cases of small-pox, one of which, of the confluent form, proved fatal; eight were discharged as cured.

The number of in and out-patients during the past year was Europeans, in, 12, and out-patients, 146; of natives, in, 116, and out 1385, furnishing a total of 168 among the first class and of 1501 among the native inhabitants, or an increase of sixteen in the case of the former and an increase of thirty-one from that of the latter for the previous year. The mortality among these has been, I regret to show, high; but usually the cases have been of such an advanced character, where the earlier symptoms have been overlooked or neglected, and often the patients—destitute coolies—left pining on plantations away down the ghauts until their disease had reached a hopeless stage and they were brought to hospital almost in *articulo mortes*. Twenty-four deaths occurred among in-patients and three among those treated at their own houses. Of these latter one was from confluent small-pox, another from paralysis following pregnancy, and a third from general debility. Among in-patients six occurred from dysentery, five from diarrhœa, two each from acute rheumatism and bronchitis, and one each from phthisis, hydroppericarditis, paralysis, tetanus following incised wound of heel, splenitis, cerebral congestion following delivery, ulcer, concussion of brain, and wound. With regard to the expenditure on vaccination and registration, the number vaccinated during the year 1873-74 was 538. The births registered during the year was sixty-nine and the number of deaths that took place was ninety-four.

From G. N. GROVES, Esq., Auditor, to Surgeon-Major H. ADAM, Vice-President of the Municipal Commission, Coonoor, dated Coonoor, 15th April 1874.

I have the honor to inform you that I have audited the accounts of the Coonoor Municipality for the year 1873-74 and beg to report thereon.

The following records have been examined—European House-tax, Trade-tax, Animal and Vehicle-tax, Registered Cart-tax, and Native House-tax.

European House Tax.

	RS.	A.	P.
Assessment	2,182	6	10
Actual collections	2,077	11	8
Balance not collected on eleven bills outstanding on the 31st March 1874	104	11	2

Arrears of 1872-73, five bills amounting to Rupees 63 and four bills amounting to Rupees 33, have been collected and brought to account. One bill of Rupees 30 has been struck off by Proceedings of the Municipal Commission, dated the 23rd April 1873.

Trade Tax.

	RS.	A.	P.
Assessment	1,270	8	0
Actual collections	979	0	0
Balance not collected on 153 bills outstanding on the 31st March 1874	291	8	0

An error of 8 Annas deficiency exhibited in the amount of the bills collected and amount entered in the daily collection book under this head.

The outstanding of 1871-72, eighty-five bills for Rupees 138, two bills have been struck off by Municipal Proceedings; the balance, eighty-three bills, has not been collected and might be struck off as not likely to be collected.

The outstanding of 1872-73, 127 bills for Rupees 245, only forty-four bills have been collected amounting to Rupees 81-8-0, leaving eighty-three bills for Rupees 163-8-0 uncollected: the amount of Rupees 81-8-0 has been brought to account.

Animals and Vehicles Tax.

	RS.	A.	P.
Assessment	572	8	0
Actual collections	482	8	0
Balance not collected on seven bills outstanding on the 31st March 1874	90	0	0

An error of 1 Rupee in excess exists in the amount of the bills collected and amount entered in the daily collection book under this head.

The outstandings of 1871-7 2, of thirty-two bills amounting to Rupees 18-4-0, have not been collected and might be struck off as not likely to be collected.

The outstandings of 1872-73, amounting, as by last audit, to Rupees 21-4-0. Some mistake seems to have been made as regards the collections and balance left in the last year accounts. on going over the books of the previous year I find that the outstandings were only Rupees 14-12-0, of which Rupees 7-4-0 have been collected, leaving a balance in three bills for Rupees 7-8-0 still outstanding. One bill for 7 Rupees is not likely to be collected on account of the death of the person. Rupees 7-4-0 has been brought to account.

Cart Register Tax.

	RS.	A.	P.
Assessment	35	0	0
Actual collection	35	0	0

From arrears of 1871-72, formerly proposed to be struck off, 1 Rupee has been collected and brought to account.

Native House Tax.

	RS.	A.	P.
Assessment	643	9	5
Actual collection	377	12	3
Balance not collected on 242 bills outstanding on the 31st March 1874	270	13	2

Proceedings of the Madras Government, Financial Department,
7th November 1874.

Error amounting to Rupees 1-10-8 in excess exists in the amount of bills collected and the amount entered in the daily collection book under this head.

The outstanding of 1871-72, eighteen bills, are still uncollected and might be struck off as not likely to be collected.

The outstandings of 1872-73, sixty-three bills for Rupees 46-4-0 and nineteen bills amounting to Rupees 15-0-1, have been collected; forty-four bills, amounting to Rupees 31-3-11, are still outstanding.

Disbursement.—The vouchers have been carefully filed and each entry is supported by a voucher. I have compared item by item with the vouchers. I have to observe that I think it would be advisable that some member of the Commission should initial each voucher before it is paid, which is not done.

Bank Account.—I also examined the Bank receipts with the cash-book kept at the Municipal office as items sent to the Bank; but in the Municipal cash account in the month of February a balance in hand of Rupees 5-14-6 exists while the balance brought to account as in hand on the 1st March is only Rupees 5-6-0, making an error of Annas 8-6 in the carrying forward. The Bank account and the Municipal agree correctly as regards amounts paid in, and drawn from, the Bank.

I would draw the attention of the Commissioners to the necessity of adopting some form for keeping the registers. I enclose a form by which month by month might be noted of how much is collected, and in printing new books this form would enable the Manager to check monthly whether the amounts collected under the various headings is correct. I would recommend also having a book with a block for giving receipt to people who pay money into the Municipal account that do not come under the ordinary registers, such as slaughter-house fees, Magistrates' fees, &c., &c. In the present system no check whatever exists, the entries into the cash-book being the only place where they appear.

This is to certify that I have examined the accounts of the Coonoor Municipal Commissioners for 1873-74 and have found them to be correct.

No. 66. ORDER THEREON, 7th November 1874, No. 1905.

The receipts and expenditure of the Coonoor Municipality for the year 1873-74 are compared below with the estimates:—

RECEIPTS.	1873-74. Estimate. RS.	1873-74. Actuals. RS.
Balance brought forward ...	600	902
Assignment by Government...	...	107
Rate on Houses, &c.	2,800	2,505
Tax on Arts, &c.	1,550	1,060
Tax on Vehicles	600	491
Registration of Carts	50	36
Fees	50	96
Fines	250	149
Miscellaneous	2,700	3,134
Advances recovered	...	130
Total ...	8,600	8,610

CHARGES.	1873-74. Estimate. RS.	1873-74. Actuals. RS.
Grant I.—		
New Works—		
Communications		158
Repairs—		
Communications	1,850	736
Sanitary and Miscellaneous		55
Other items	100	77
Grant II.—		
Results Grants...	200	78
Miscellaneous	382	313
Grant III.—		
Hospitals	400	400
Vaccination	180	162
Registration of Births and Deaths	60	60
Conservancy	2,840	2,871
Grant IV.—		
Lighting	666	750
Other miscellaneous purposes	100	100
Grant V.—		
Office	1,450	1,150
Miscellaneous		1,235
Balance	372	465
Total ...	8,600	8,610

2. The receipts exceeded the estimate by Rupees 10, decreases under the various taxes being counterbalanced by an increase in the opening balance and in the receipts from Miscellaneous sources. It is observed that of the Rupees 7,708 collected during the year, Rupees 4,337, or about fifty-six per cent., were realized by means of taxation. The sale of sweepings was much less productive than in 1872-73, but still it produced Rupees 1,005, or thirteen per cent. of the income of the year. From Statement IV. it appears that the uncollected balance at the end of the year was Rupees 454, or fifteen per cent. of the demand under Rates on Houses, and Rupees 509, or thirty per cent., under "Tax on Arts, &c.," the latter being higher than it ought to be. The last two columns of the arrear portion of Statement IV. have been incorrectly totalled in the statements submitted.

3. The expenditure of the year amounted to Rupees 8,145 against an estimate of Rupees 8,228. Under Education there is a sum of Rupees 312 as a military grant, and, deducting this item, the balance of Rupees 7,833 may be said to have been expended on the current work of the Municipality. Of this, Rupees 78 were expended on education. The apparent justification of so small an outlay is that the Commissioners confine their aid to results' grants schools and that no more was earned. A slight improvement appears in the number of persons vaccinated during the year. The decrease of thirty per cent. in the number of the births registered and of fifteen per cent. in the number of deaths is suspicious, and the working of the Registrars should be carefully looked into by the Commissioners.

4. The Vice-President attributes the small number of applicants for relief at the dispensary to the remarkably good state of the public health; but it is observed that the numbers both of in and out-patients are in excess of those of the previous year, which, under the circumstances, is indicative of increased confidence in the working of the institution. The Commissioners should call the attention of the Planters concerned to any case which may occur in future of the kind reported in the last paragraph of the Vice-President's letter. It is deplorable that sick coolies should not be sent into hospital until they are actually in a dying state.

5. The general working of the Municipality has been satisfactory throughout the year, and the Government appreciate the care and attention which have been bestowed on it by the Commissioners.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commission, Coonoor.
,, Revenue Department.
,, Public Works do.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner for Madras.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Board, Nilgiris.

Exd. A. S. Rodgers.

Revenue Department

Proceedings of the Board of Revenue
Dated 11th December 1874

Read the following letters:-

From the President Local Fund Board Nilgiri Circle dated 18th November 1874 No. 25 submitting Local Fund Budget Estimate of that Circle for 1875-76.

From the Director of Public Instruction dated 5th December 1874 No. 2257 remarking on the Budget Estimate of the Nilgiri circle for 1875-76.

The Local Fund Budget Estimate of the Nilgiri Circle for the year 1875-76 is submitted for the orders of Government.

Assistant Secy. Revenue Dept. copy

2. The assets of the year are made up of:-

	Rs
1. Balances	680
2. Allotments from General Reserves	49210
3. Rates and Taxes	16,200
4. Contributions	650
5. Endowments	360
6. Miscellaneous	500
Total	66240

The

Govt. of {1874} Mdras.

FINANCIAL.

To

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

Dated November, 7th.
Recd.

G.O., 7th November 1874, No. 1905.

NOVEMBER.
Nos. 65-66.

Coonoor Municipality.—Orders passed on the annual report of the working of this Municipality during the year 1873-74.

3. The 1st item is the difference between the minus balance of Rs 2000 against the Road Fund and the plus balance of Rs 1320 against the General Fund. As regards the Road Fund deficit the President explains that the transactions of the Fund in 1873-74 closed with a deficit of Rs 3880, and that the income for the current year less the deficit will amount to Rs 60210. The President thinks that the expenditure will amount to Rs 62198 and that thus there will be a deficit of Rs 1988 or 2000 in round figures on the 1st April 1875.

4. The attention of the President is called to No 2 of the Local Fund Rules. It is his duty (and he can only be released from the obligations by Government) to use every endeavour to curtail expenditure so as to neutralize the deficit. The Board have accordingly disallowed the deficit.

5. The Cess on land is estimated at Rs 2200 against Rs 2000 in the current yr's Budgt. The increase is stated to be owing to the numerous sales of land effected during the current year, but further explanation seems to be required. Land is held free for four yrs after it is sold.

6. The receipts from Tolls are estimated at Rs 14000 against Rs 12000, the estimate for the current year.

7. Under 5 "Contributions &c" is entered Rs 220 as the Contribution from the Coimbatore Circle for the maintenance of two miles of the Kotagherry ghaut road lying in that Circle. It is stated that the Coimbatore Local Fund Board have allotted the amount though no corresponding provision is made in the Budgt of that Circle for 1875-76.

8. The Receipts are

	Rs
Road Fund	64,550
Endowment-do	360
General-do	3330
	68,240

The

9. The total proposed Expenditure amounts to Rs. 67,750 and is made up of

Statement I B Expenditure

	Rs.
Grant I	64360
do II	1040
do III	1380
do IV	970
	67,750

10. Rs. 880 is provided for the Pattiy Establishment against Rs. 1680 in the current year's budget. The increase is owing to the grant of Double Horse allowance to the Local Fund Overseers under the Government order Financial Department dated 1st September 1874 No. 1459.

Grant I Public Works Statement II Road Fund Receipts and Expenditure

11. The share of the cost of General management Chargeable to the Road Fund should be Rs. 840.

12. The Road Fund Reserve should be Rs. 6450 but only Rs. 4590 are available.

13. The Road Fund Expenditure amounts to Rs. 64,550 leaving no balance.

14. Part I contains two items exclusive of a lump provision of Rs. 2000 for Pattiy new works. Of the two

Statement II A Part I New Works

two items, the second is unsanctioned and is stated to be greatly needed. The President does not say whether the estimate for the work is ready or not. He will expedite the submission of the Estimate.

Appendix to Part I

15. The lump allotment of Rs. 2000 for Pattiy new works is simply repeated in the Appendix without any particulars. If no details can be given now, the Appendix should have been altogether omitted from the budget.

Part II Repairs

16. Rupees 31950 are provided for Road repairs against Rs. 31,650 in the current year's budget, showing an increase of Rs. 300.

17. Under Sanitary and Miscellaneous the following provision is made.

	Rs.
Repairs to Pykara bungalow	150
do to Seddimuttum do	150
do to Kulkutty do	150
do to 9 Churchrams	900
	1,350

In the current year's budget a similar grant is provided for the repair of the 3 bungalows and

and Rs. 100 for each of the 9 Chattrams. For want of funds the Board have been obliged to reduce the above allotments by one half.

18. Grant I is

	Rs.
Road Fund	63710
General do	860
	64570

19. Grant II Consists of:

Grant II Education

	Rs.
1. Payment for Inspection	680
2 Salary grants	360
	1040

The second item (Rs. 360) is Rs. 60 less than the current years estimate. This is the result of the Wellington Bazaar School having ceased to exist. The Director of Public Instruction thinks a larger provision should be made for elementary education but if so the money must be supplied from Provincial Funds. One third of the Land Cess amounts only Rs.

or Rs. 730.

Grant III Sanitation &c.

20. Grant III comprises the following charges

	Rs
Vaccine Establishment	600
Choultries	360
Bungalows	420

The 1st two are mere repetitions of the current years allotments and the 3rd is Rs. 120 more than in 1874-75. The increase is intended to meet the salary of a Peon proposed to be employed at the Neddiwuttum Bungalow, as the contractors who had for some years past been in charge of it failed to give satisfaction so as to induce the Local Fund Board to inaugurate a change of System.

21. Grant III is

	Rs
Endowment Fund	360
General do	1020
	1380

Grant IV Miscellaneous

22. The Contribution for the Controlling Establishments at the Presidency should be Rs. 210.

23. The provision for the Local Fund Boards

Board's Establishment includes Rs 100 for contingencies, which should be shewn separately.

24. Grant IV is

	Rs
Road Fund	840
General do	50
	890

25. The General Reserve should be Rs 200.

26. The following is an abstract of the budget as revised by the Board of Revenue.

Receipts			Expenditure		
	Rs			Rs	Rs
Road Fund	64,550	Grant I	Road Fund	63,710	
Endowment do	360		General do	860	
General do	3,330				64,570
		Do II	General do	"	1040
		Do III	Endowment do	360	
			General do	1020	
					1,380
		Do IV	Road do	840	
			General do	60	
					890
					67,880
			General Reserve	"	200
			Balances		
			Road Fund	"	
			General do	160	160
Total	68,240		Total		68,240

[True Extract]

J Grose

Secretary

To The Ag Chief Secretary to Government
Financial Department
with 2 original letters & two Enclosures

[illegible]
Col Lieut Bombay

Statement I - Revenues and Receipts of the Municipal Fund of the County of Cromwell during the Official year 1873/74.

	1873/74 Details of Minor heads						1873/74 Totals of Major heads						Est.		
1. Balance brought Forward -															
a/ Municipal Fund															
b/ Endowments.							902	4	4.	600	0	0			
2. Appropriations Allotments by Government															
a/ Surplus Pound Fund £.							107	4	6.	107	4	6	"	"	"
b/ Ferry Rents															
c/ Fishery Rents.															
	Arrears			Current											
3 Rates & Taxes &c															
a/ Rates on Houses, &c. (section 40)	48	0	1.	2457	2	7	2505	2	8				2800	0	0
b/ Rates on Lands &c (section 57)	81	8	0	978	8	0.	1060	0	0				1550	0	0
c/ Taxes on Vehicles &c. (section 63)	7	4	0.	483	8	0.	490	12	0				600	0	0
d/ Registration of Deeds. (section 73)	1	0	0	35	0	0	36	0	0				50	0	0
e/ Tolls (section 77)	"	"	"	"	"	"	"	"	"				"	"	"
f/ Fees (sections, 106, 123, 125. 130, 131, 136. Bye laws, and Schedule H.	"	"	"	96	6	0.	96	6	0				50	0	0
g/ Magisterial Fines (section 17)	"	"	"	148	12	0	148	12	0.				250	0	0
Total Rs —	137	12	1.	4199	4	7	4337	0	8	4337	0	8	5900	0	0
4. Fees in Schools and Training Institutions	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
Carried over Rs —										5346	8	6	5900	0	0

Fund Cr. 15 thousand Rs. 1873/74.
1/4 - 92-8-3.
1/2 - 6-3.

No 1119 —

Rupees Eleven thousand Seven hundred and Eighty Seven — — —

Statement I - Revenues and Receipts of the Municipal Fund for (Continued)

	1873/74. Details of Minor heads			Totals of Major heads					
Brought down Rs				5346	9	6.	5900	0	0
5. Endowments & Voluntary Contributions and Donations									
a/ Hospitals									
b/ Charities	"	"	"				"	"	"
c/ Educational	"	"	"				"	"	"
d/ Miscellaneous	"	"	"				"	"	"
	"	"	"	"	"	"	"	"	"
6. Contributions from Local Funds.									
a/ For Public Works									
Communications	"	"	"				"	"	"
School Buildings	"	"	"				"	"	"
	"	"	"	"	"	"	"	"	"
b/ Educational									
For Training Schools									
	"	"	"	"	"	"	"	"	"
c/ Miscellaneous									
Hospitals									
	"	"	"	"	"	"	"	"	"
7. Miscellaneous									
a/ Rents of Municipal Markets	1548	12	0.				1200	0	0
b/ Rents & Fees in Municipal Slaughter Houses	329	9	4				300	0	0
c/ Sale of Scavenging (section 98)	1005	0	0.				1000	0	0
d/ Private Scavenging	"	"	"				"	"	"
e/ Sale of Materials, Tools and Plants	"	"	"				"	"	"
f/ Advances	"	"	"				"	"	"
g/ Rent from Bandy Stand	"	"	"				"	"	"
h/ Sale of Standard Measures	194	9	4.				200	0	0
	53	9	0.	3133	7	8	"	"	"
							8600	0	0
Carried Down Rs				8480	1	2	8600	0	0

Statement I - Revenues and Receipts of the Municipal Fund for (Concluded)

	1873/74 Detail of Minor heads			Totals of Major heads					
Brought down Rs				8480	1	2	8600	0	0.
8. Advances Recovered.									
From the Municipers	90	0	0.						
From the Inspectors	40	0	0	130	0	0			
Grand Total Rs				8610	1	2	8600	0	0.

Note to Statement I

1. Houses and Land rates are levied at 5 per cent per annum
2. Taxes on Carts and Professions are levied at the schedule rate (B)
3. Taxes on Vehicles are levied at schedule rate (C)
4. Carts are registered at the following rates i.e. Rs 2, per annum
5. Tolls are leased on the a Contractor (Blanket)
6. Trade fees are at the rates same timed in Cl.

No. 115.

	1	2	3	4	5	6	7	8
1. Hospitals & Charities								
2. Charities								
3. Education								
4. Miscellaneous								
		Amount of Funded Capital	Balance	Interest & produce of Land appropriation from Capital for	Contributions and donations for all kinds	Sale of Medicines	Sundry persons	Total (Columns 3-7.)
		2	3	4	5	6	7	8
		0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
Current charges.	9							
Statement II & III	10							
Allotted for Public Works								
Statement II - A.	11							
Total Charges.	12							
Balance.	13							

Statement C.R. Edmonds Auditor to the Municipal Council of the Town of Cootamundra under the Municipal Act of 1867 for the Financial year 1873/74.

Statement II- Expenditure from the Municipal Fund of the Town of Cootamundra for the Financial Year 1873/74

23

	1873/74 Details of Minor heads			Totals of Major heads					
Grant I- Public Works									
1. New Works									
(a.) Communications	158	7	7.						
(b.) Education	"	"	"						
(c.) Sanitary and Miscellaneous	"	"	"						
				158	7	7			
2. Repairs									
(a.) Communications	735	14	0				800	0	0.
(b.) Education	"	"	"						
(c.) Sanitary and Miscellaneous	54	15	0				050	0	0.
				790	13	0			
3. Establishments	"	"	"	"	"	"			
4. Tools, Plant, and Contingencies	76	12	0				100	0	0.
5. Contribution of Local Funds.									
(a.) Nil.	"	"	"	"	"	"			
Total Grant I.				1026	0	7.	1950	0	0.
Grant II Educational									
1. Training Schools.									
(a.) Establishments	"	"	"				"	"	"
(b.) Contingencies	"	"	"	"	"	"	"	"	"
2. Municipal Schools.									
(a.) Establishments	"	"	"	"	"	"	"	"	"
(b.) Contingencies	"	"	"	"	"	"	"	"	"
3. Salary Grants.	"	"	"	"	"	"	"	"	"
Carried Forwards	"	"	"	1026	0	7.	1950	0	0

Statement II - Expenditure from the Municipal Fund &c.

(Continued)

	1873/74. Detail of minor heads			Total of major heads			
Brought Forth-				1026	0	7	1950 0 0
Grant III. Educational (concluded)							
4. Results Grants							
5. Contributions to Local Fund for Educational Inspectorate	78	0	0.				200 0 0
6. Miscellaneous (Building Grant)	"	"	"				70 0 0
Total Grant III	312	8	0.				312 8 0
				390	8	0	582 8 0
Grant IV. Sanitation & Medical Services							
1. Hospitals & Dispensaries							
(a) Establishment	400	0	0				200 0 0
(b) Medicines and Supplies	"	"	"				" "
(c) Diet of Patients	"	"	"				" "
(d) Sundries and Contingencies	"	"	"	400	0	0	" "
2. Vaccination							
(a) Establishment							
(b) Contingencies	161	8	0.				
3. Registration of Births and Deaths	"	"	"	161	8	0	180 0 0
(a) Establishment							
(b) Contingencies	60	0	0.				
4. Conservancy	"	"	"	60	0	0	60 0 0
(a) Establishment							
(b) Sanitary Service (Cost of Conservancy Cart	216	0	0.				216 0 0
(c) Cleansing of Tanks, Wells & Drains	"	"	"				" "
(d) Contingencies	144	0	0.				144 0 0
	536	8	0	2870	8	0	500 0 0
Total Grant IV				3492	13	0	3480 0 0
Carried Forth				4909	5	7	6012 8 0

Statement II - Expenditure from the Municipal Fund &c.

(Concluded)

25

	1873/74. Detail of minor heads			Total of major heads			Grand Total		
Brought Forth-				4909	5	7	6012	8	0.
Grant IV. Misc. Municipal purposes.									
1. Lighting									
(a) Establishment	216	0	0.						
(b) Contingencies	534	5	4.	750	5	4.	966	0	0
2. Markets									
(a) Establishment	"	"	"						
(b) Contingencies	"	"	"	"	"	"	"	"	"
3. Cholera									
(a) Establishment	"	"	"				"	"	"
(b) Contingencies	"	"	"	"	"	"	"	"	"
(c) Feeding Travellers	"	"	"	"	"	"	"	"	"
4. Watering Streets & planting	"	"	"	"	"	"	"	"	"
5. Rent of Bandy Vella	100	0	0						
Total Grant VI				850	5	4	766	0	0
Grant V. Superintendence & Management									
1. Office									
(a) Establishment	1060	0	0						
(b) Contingencies	90	0	0	1150	0	0.	1150	0	0.
2. Miscellaneous									
(a) Office Rent	300	0	0.				300	0	0.
(b) Sundries	935	8	3.	1235	8	3			
Total Grant V				2385	8	3	1450	0	0.
Advances recoverable.				"	"	"	"	"	"
Refunds other than of current Taxes				"	"	"	"	"	"
Grand Total Expenditure				8145	3	2	8228	8	0
Balances.									
(a) Municipal Fund				464	14	0.	371	8	0.
(b) Endowment				"	"	"			
Total Rs.				8610	1	2	8600	0	0

Statement C II-A Detail of Allotments for expenditure on Public Works & cost

~~Rs~~ 100 or upwards.

Part I - New Works

No.	Project	Amount of Estimate	Past expenditure	Expenditure in 1873/74	Remarks
a.	Communications	"	"	158-7-7.	
1.	Iron Pipes	"	"	158-7-7.	
	Petty work & Reserve				
	Total	"	"	158-7-7.	
b.	Educational				
	Petty Works & Reserve	"	"	"	
	Total	"	"	"	
c.	Sanitary & Miscellaneous				
	Petty Works & Reserve	"	"	"	
	Total	"	"	"	
	Grand Total	"	"	158-7-7.	

Part II - Repairs

No.	Project	Grant	Remarks
a.	Communications.		
1.	Repairs of Roads.	450-12-0.	
2.	Repairs of Waters channels.	285-2-0.	
	Total	735-14-0	
b.	Educational		
	Petty Works & Reserve	"	
	Total	"	
c.	Sanitary & Miscellaneous.		
1.	Tarring of Tatines	54-15-0.	
	Total	54-15-0.	
	10:		
	Grand Total	790-13-0	

Statement C II-B - Detail of Municipal Establishment

21

	No.	Salary per Mensem	Salaries per Annum	Details of Major heads.
Grant C I - Public Works.				
Coolies.	"	" " " " " "		
Masalies	"	" " " " " "		
Road Coolies	"	" " " " " "		
Total C				" - " - "
Grant C II - Education				
1. Training Schools.				
Masters	"	" " " " " "		
Clerks	"	" " " " " "		
Servants	"	" " " " " "		
Total C				" - " - "
2. Municipal Schools				
Masters.	"	" " " " " "		
Clerks.	"	" " " " " "		
Servants	"	" " " " " "		
Total.				" - " - "
Grant C III - Sanitation & Medical Services				
1. Hospitals & Dispensaries.				
Medical subordinates	"	" " " " " "		
Clerks	"	" " " " " "		
Servants	"	" " " " " "		
Total C				" - " - "
2. Vaccination				
Vaccinators	1.	13 5 8	161 8 0	
Peons.	"	" " " " " "		
Total C				161-8-0

Statement II-B-Detail of Municipal Establishment

	No	Salary per Annum	Salaries per Annum	Totals Major heads
Grant III – Sanitation &c (Concluded)				
3. Registration				
Registrars				
Peons	1.	5 0 0.	60 0 0.	
Total	"	" " "	" " "	60-0-0.
4. Conservancy				
Nuisance Inspector				
Bastries	1.	40 0 0.	480 0 0.	
Scavengers	1.	8 0 0	96 0 0	
Police	2.	15 0 0.	180 0 0.	
Total	15	120 0 0	1440 0 0	2196-0-0.
Grant IV. Gas & Gas Purposes				
1. Lighting				
Bazzalgies				
Total	2-	18 0 0	216 0 0.	216-0-0.
2. Blankets				
Superintendents				
Servants	"	" " "	" " "	
Total	"	" " "	" " "	" " "
Grant V: Supervision & Management				
1 Office				
Manager				
Clerks	1.	60 0 0.	720 0 0	
Accountants (for Grant I)	"	" " "	" " "	
Peons	"	" " "	100 0 0.	
Tap Collectors	"	" " "	" " "	
	2.	20 0 0.	240 0 0.	
Total				1060-0-0.

Statement III. Municipality of Coonoor 29

Abstract of Deposit Accounts for the year 1874/75.

Balance brought forward	600	0	0.	Credited to Municipal Funds	"	" "
Deposits by Appellants	"	"	"	Returned to appellants	"	" "
Do. by renters	"	"	"	Do to Do renters	"	" "
Do by Contractors	350	0	0.	Do to Contractors	350	0 0.
Do as security by Municipal servants	"	"	"	For by Municipal servants - Works done.	"	" "
Deposited for the execution of work for which private parties are liable	"	"	"	Returned to parties	"	" "
				Paid to Claimants	"	" "
				Balance -	600	0 0.
Deposits under section 33, 76, 79, 122, 143, 149, or bye laws	"	"	"			
Total Rs	950	0	0.	Total Rs	950	0 0.

Statement III: Municipality of Coonoor.

Demand, Collections, and Balance Statement for the year 1873/74

	Demand	Current Collected	Remitted on appeal &c.	Written off as irrecoverable	Total (Columns 2, 3, 4.)	Balance.
Rates on Houses &c	2826 0 3.	2457 2 7.	" " "	" " "	2457 2 7.	368 13 8. ✓
Taxes on Carts &c	1270 8 0.	975 8 0.	" " "	" " "	975 8 0.	292 0 0. ✓
Tolls.	" " "	" " "	" " "	" " "	" " "	" " "
Total Rs	4096 8 3.	3435 10 7	" " "	" " "	3435 10 7	660 13 8 ✓

Arrears. 1871/72 - 1872-73. 1873-74.

	1 Balance of old Demand	2 Arrears of previous years	3 Total Demand	4 Collected	5 Remitted	6 Written off	Total (Columns 4, 5, 6).	Balance
Rate on Houses &c	104 8 0.	40 0 0	144 8 0	48 0 0	" " "	10 8 0.	~~58~~ 58 8 0	~~85 15 11~~ 85 15 11
Tax on Carts &c	245 0 0	176 0 0	421 0 0.	~~84~~ 84 8 0.	" " "	122 8 0	~~204~~ 204 0 0.	~~267~~ 267 0 0
Total Rs	349 8 0	216 0 0	565 8 0	~~129~~ 129 8 0	" " "	133 0 0	~~262~~ 262 8 0	~~302~~ 302 15 11

Coonoor
Municipal Office
21st July 1874.

Vice President
Coonoor Municipality

1873.74.

Municipality of Coonoor
Population as per Census of 1871. 3009.
Area Comprised within Municipal Limits, Acres 1460

Houses and Land rates
Imposed for 1874-75.

	Dwelling & other houses	No. 365 Amount Rs. 2919-5-10
	Shops, if separately assessed	No. " Amount " - " - "
	Lands,	No. " Amount " - " - " Acres " - " - "
	Per centage of Assessment	@ per cent to per annum Lands "

Duty on Carts
Professions &c.

Class I	No. 0. Amount " - " - "
Class II	No. 3 Amount Rs. 150-0-0
Class III	No. 5 Amount Rs. 125-0-0
Class IV	No. 12½ Amount Rs. 150-0-0
Class V	No. 46 Amount Rs. 270-0-0
Class VI	No. 84 Amount Rs. 252-0-0
Class VII	No. 13. Amount Rs. 26-0-0

Licenses on Carriages, and Cummahs
& Bedals & Stem

1. Rs 27-0-0
2. Rs 13-0-0
3. Rs 18-0-0
4. Rs 35-0-0
5. Rs 3-0-0
6. Rs --0-0
7. Rs 0-0-0
8. Rs 1905
9. Rs 81-8-0
10. Rs 6-0-0
11. Rs 21-8-0

Cards Registered

No. 17½
Amount Rs 35-0-0

Licence fees under Act and Byelaws.

No. 5
Amount Rs 2075-2-8.

House Tax

No. of Notices issued 97.
No. of Distress Warrants issued 40.
No. of Distraints made -
Amount recovered Rs. 109-7-2.

Collection of Taxes

No. of persecutions 23.
Amount in suits Rs 21-8-0
Amount recovered
on account of Taxes Rs 21-8-0
Amount received
by way of penalty Rs 53-4-0

Mew Taxes

Coonoor
Mun. Com. Office
21st July 1874.

C. H. Sutton Esqr.
Vice President
Coonoor Municipality

377

No. 38.

From

The Vice President,
Coonoor Municipality
Coonoor

we 25/7/74

To,

The President
Coonoor Municipality
Ootacamund

Sir,

I have the honor to forward the accompanying Annual Report of the Coonoor Municipality on the work done during the official year 1873-74 — together with the abstracts of the various items of income and expenditure passed by the Commissioners agreeably to section 34 of Act VIII of 1871. (Madras) in order that the same may be laid before Government in the usual manner.

2. The total Receipts during the year under review amounted to Rs 8618-1-2 and the expenditure to Rs 8145-3-2 leaving a balance of Rs 464-13-0 which has been carried forward.

3. During the year under review the entire money available was Rs 7607-12-1. against Rs 9203-12-1. of the previous year showing a decrease of Rs 1595-15-3.

I.e.

The Expenditure amounted to £ 8145.3.2 against £ 8954.12.2 of the previous year showing a decrease of £ 809.9.0.

4. The money raised for the purposes of the Act, as shown above, is the result of the same Taxes &c &c as in former years.

5. Statement I - Revenues & Receipts &c.

The first item under notice is the half net proceeds of the Surplus Pound Fund being ordered the previous to the Municipalities under H.M. Financial Department dated 9th May 1873 No 614.

6. The money raised under this heading shows a considerable decrease on the Tax on Traders and Professions, Registration of Vehicles and Animals and the imposition of Fines.

7. The next item noted is the proceeds of the sale of Coonoor Market Toll.

8. The next item under review is the sale of the Fees of the Coonoor Municipal Slaughter Houses.

9. The item of £ 100 is the next item shows the sale of Lights and Sweeping of the town of Coonoor.

10. The next two items shows the proceeds from the Coonoor Sandy Stand.

And

and the sale of Stamped Measures for use in the Market

11. The remaining and last items indicates the advances received from the Inspector and Overseers &c

Statement II. Expenditure &c.

Grant I. Public Works

New Works Head I. (a) Communication

This item indicates the cost of 17 Cast iron pipes

Head II. (Continued) Repairs (a) Communication

Under this heading an item of £ 735.14.0, for the repairs of the roads at £ 450.12.0. and the month and South Water Channel

(c) Sanitary and Miscellaneous

This item indicates the cost of carrying the several Latrines.

4. Tools, Plant and Contingencies

The next item shows the amount paid for the purchase of Tools &c.

Grant II. Education. 4. Results Grants

The item under this heading represents the amount paid to Rev. L. de Selis & Sathasavam Pillai Schools at Coonoor for the Official year 1873/74

6. This

6

This item indicates the amount paid to Rev. L. de Celis for the erection of the School Building being ¼ of the original estimate viz:- £1250.

Grant III- Sanitation and Medical Services.

1. Hospitals and Dispensaries

This item refers to the Annual Contribution towards the Corozo Civil Dispensary for the official year 1873/4.

2. Vaccination (a.) Establishment

This item represents the pay of the Vaccinator entertained by this Municipality.

3. Registration (a.) Establishment.

The amount under this heading represents the pay of the Registrar of Births and Deaths.

4 Cisternage (a.) Establishment.

The amount under this heading represents the pay of Inspector Sweepers and Lotis.

(c.) Cleansing Wells, Tanks and Drains.

This item refers to the clearing of the above.

(d.) Contingencies.

The items under this heading represents the amounts expended as in former years.

Grant IV

4

Grant II- Miscellaneous Municipal purposes.

1. Lighting (a.) Establishment

This item indicates the pay of two Lamp Lighters

(b.) Contingencies

This item represents the purchase of Kerosine oil, matches, wicks and chimnies

5. Rent of Sandy Patch

This item refers to the rent paid for a piece of ground for use as a Sandy stand

Grant V. Supervision and Management.

The items under this heading includes the pay of the Manager, pay of two Collecting peons, and the honorarium paid to the Auditor

Miscellaneous (a.) Office rent.

This item represents the rent of the office.

(b.) Sundries

The items under this heading are as follows, viz:- refund on Vacant Houses. £s 273-10-6, Manufacture of Standard Measures £s 162-8-0, purchase of Postage & Receipts stamps £s 31-6-6. Amount Paid for killing dogs. £s 8-8-0. Painting of sign boards £s 13-4-0. Paid for Prosecutions £s 11-12-0. Purchase of Printed Forms £s 38-14-0. Paid for tin tickets £s 6-4-0. Purchase of dust bins £s 144-0-0. and advances

Invld

given £30-0-0

General observations with reference to the working of the towns improvement Act as called for in the L.G. dated 4th May 1872. No 627

Sanitation &c.

It must be remarked under this heading, that the arrangements for carrying on sanitary measures are the same as those in previous years the number of persons entertained for this purpose being 18 who work respectively on Latrines three times a day (the number being 22 both for Males and females) and the cleansing of the General roads about the Station of Coonoor. This in contemplation to be covered sheds with asphalt flooring to keep the night soil collected from latrines in a dryer state than it is at present

The water supply.

The work of water supply to the town of Coonoor is still the same as in previous years. But the Canal pointers once to that are long they will be able to put the drainage and water supply on a better footing for the great portion of the town of Coonoor if the grant as asked for be sanctioned viz:- £1760.

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The working of the Dispensary.

The seasons in Coonoor during the past official year have been agreeable and healthy, tho' in the past two months, generally the hottest of the year, the heat has been greater than usual, and the rainfall in them much below the average. The total amount of rain since 1st April 1873 has been 57 inches 88 cents. The public health of the station and native town has been remarkably good, and the number of applicants for relief at the Dispensary. Comparatively small.

The prices of articles of food in the markets have been until the two or three last months been much the same as formerly, but now their cost has slightly increased owing to the demand of supplies elsewhere. But grains, rice and raggy as well as animal and vegetable food are good in quality and abundant in quantity.

The principal diseases were Ague, Dyspepsia, Bronchitis Dysentery, Ulcers, Rheumatism. The increase of cases of the first affection is to be accounted for the importation of labour required to be-

be made from bypsone and plains on either side of the base of these hills of Coolies from localities where intermittent fever is endemic, the liability to returns of which is not removed by residence in such a climate

No epidemic, at least to any extent prevailed, in February and March there occurred 9 cases of smallpox, one of which, of the Confluent form proved fatal. Eight were discharged as cured.

The number of In and Out patients during the past year was of Europeans In 12 and Out 6 patients 146. of Native In 116 and Out 1385. furnishing a total of 168 Among the first-class, and of 1501. Among the native inhabitants or an increase of 16 in the case of former, and an increase of 31 from that of the latter for the previous year. The mortality among these has been I regret to show high but usually the cases have been of such an advanced character where the earlier symptoms have been overlooked or neglected, and often the patients, destitute Coolies, left pining on plantations away down the ghauts, until their disease had reached a hopeless stage, and they were brought to hospital almost in "articulo mortis" 24 deaths occurred among In patients and three among those treated at their own homes.

horses; of these latter one was from confluent small pox, and two from paralysis following pregnancy. and a third from General debility. Among In patients 6 occurred from dysentery 5 from Dearrhoea 2 each from Acute Rheumatism and Bronchitis and 1 each from Phthisis, Hydrop pericarditis paralysis & Tetanus following incised wound of heel, Hepatitis, Cerebral congestion following delivery, Ulcer, Concussion of Brain, and wound. With regard to the expenditure of Vaccination, and Registration; the number vaccinated during the year 1873.74. was 1, 538. The Births registered during the year was 86; and the number of deaths that took place was 94.

I have the honor to be
Sir
Your Most Obedt Servant

Coonoor
Munl Office
21st Augt 1874

[illegible]
Vice President
Coonoor Municipality

W. Cornell
President

Ashley Works
Coonoor
15/4/74.

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To

Surgeon Major F. Adam
Vice President of Municipal Commission
Coonoor

Sir

I have the honor to inform you that I have audited the accounts of the Coonoor Municipality for the years 1873-74 and beg to report thereon

The following records have been examined. Survey and House Tax, Tax on Animals & Vehicles Tax, Professional Carts Tax & Native House Tax.

Survey and House Tax

Assessment.	2182-6-10.
Actual Collections	2077-11-8.
Balance not Collected in 11 bills on the Landing 31st March 1874	104-11-2.

Arrears of 1872-73, 5 bills Amounting to ~~Rs 63-4-0~~ (4 bills) Amounting to Rs 33-8 have been collected and brought to account. (1 bill Rs 30 has been struck off by the Commissioners

of Municipal Commissioners dated 23rd October 1873

— Trade Tax. —

Assessment	1270-8-0.
Actual Collections	979-0-0.
Balance not Collected on 153. bills outstanding 31st March 1874	291-8-0.

An error of 8 Annas deficiency exhibits, in the Amount of the bills collected and Amount entered in the daily Collection book, under this head.

The outstandings of 1871.72 (85) bills for Rs 138-0-0. two bills have been struck off by Municipal proceedings; the balance (83) bill have not been collected and might be struck off as not likely to be collected.

The outstandings of 1872.73. (127) bills for Rs 245-0-0. only (44) bills have been collected Amounting to Rs 87-8-0. leaving (83) bills for Rs 163-8-0. uncollected; the Amount of Rs 87-8-0. has been brought to account

— Animals & Vehicles Tax. —

Assessment	572-8-0.
Actual Collections	482-8-0.
Balance not collected in 90 bills outstanding 31st March 1874.	90-0-0

An error of 1 Rs in excess exists, in the Amount of the bills Collected and Amount entered in the Daily Collection book under this head.

The outstandings of 1871.72. of (32) bills Amounting to Rs 18-4-0. have not been collected and might be struck off as not likely to be Collected.

The outstandings of 1872.73 Amounting as by last audit to Rs 21-4-0. some mistake seems to have been made as regards the Collections and balance left in the last year accounts, in going over the books of the previous year I find that the outstandings were only 14-12-0 and not 21-4-0. Rs 7-8-0. collected leaving a balance in 3 bills for Rs 7-8-0. still outstanding one bill for 7 Rs is not likely to be collected on account of the death of the person. Rs 7-4-0. has been brought to account

— Cart Registration Tax. —

Assessment	35-0-0.
Actual Collection	35-0-0.

From Arrears of 1871.72 formerly proposed to be struck off. 1 Rs has been Collected and brought to account

Peter

Native House Tax:

Assessment:	643-9-5
Actual Collection	377-12-3.
Balance not collected in (242) bills on the landing on 31st March 1874.	270-13-2.

Error amounting to Rs 1-10-8 in excess exists in the Amount of Bills collected and the amount entered in the daily collection book under this head.

The outstanding of 28/1.72.(8) bills are still uncollected and might be struck off as not likely to be collected.

The outstanding of 8/2/3.(63) bills for Rs 46-4-0. (9) bills amounting to Rs 16-0-1. have been collected 44 bills amounting to 31-3-11. are still outstanding.

Disbursement:-

The vouchers have been carefully filed and each entry is supported by a voucher. I have compared item by item with the vouchers, I have to observe, that I think it would be advisable that some members of the Commission should initial each voucher before it is paid, which is not done.

Bank account

I also examined the Bank receipts with the cash book kept at the Municipal office as items sent to the Bank. but in the Municipal cash account in the month of February, a balance in hand of Rs 5-14-6 — exists while the balance brought to account as in hand on the 1st March is only Rs 5-6-0. making an error of Rs 0-8-6 in the carrying forward. The Bank account and the Municipal agree correctly as regards amounts paid in & drawn from the Bank.

I would draw the attention of the Commissioners to the necessity of adopting some form for keeping the registers. I enclose a form by which month by month might be noted of how much is collected and on printing new books this form would enable the Manager to check monthly whether the amounts collected under the various headings is correct. I would recommend also having a book with a block for giving receipts to people who pay money into the Municipal account that do not come under the ordinary registers, such as Slaughter House fees, Hackney Carriage fees &c &c. In the present system no cheque whatever exists, the entries into the cash book being the

only place where they appear.

This is to certify that I have examined the accounts of the Corrwen Municipal Commissioners for 1873.74 and have found them to be correct

Thos Crutz

(Signed) E Morris Groves.
Auditor

(True Copy)

W W Williams Esq
Vice President
Corrwen Municipality

Fin. 2121/74
Rev. & Agl. Dept.
No. 1905.

No. 1905

5 Fin. Department 10

Proceedings of the Madras Government.

Read the following letter from the Vice President of the Coonoor Municipality, dated 16th October 1874. No. 72.

Order thereon 7 Oct. 1874 No 1905

The receipts and expenditure of the Coonoor Municipality for the year 1873-74 are compared below with the estimates.

1873-74

Receipts	Estimate Rs	Actuals Rs
Balance brought forward	600	902
Assignment by Govt	"	107
Rate on houses, &c.	2,800	2,505
Tax on arts, &c.	1,550	1,060
Tax on Vehicles	600	491
Regn & carts	50	36
Fees	50	96
Fines	250	149
Miscellaneous	2,700	3,134
Advances recovered	"	130
Rs.	8,600	8,610

Charges

1873-74

Charges	Estimate Rs	Actuals Rs
Grant I.		
New Works		
Communications	—	158
Repairs		
Communications	1850	736
Sanys & Miscellaneous		55
Other items	100	77
Grant II		
Results grants	200	78
Miscellaneous	382	313
Grant III		
Hospitals	400	400
Vaccination	180	162
Regn of births & deaths	60	60
Conservancy	2,840	2,871
Grant IV.		
Lighting	666	750
Other miscellaneous purposes	100	100
Grant V.		
Office	1,450	1,150
Miscellaneous		1,235
Balance	372	465
	Rs. 8,600	8,610

The receipts exceeded the estimate by Rs

Rs 10, decreases under the various taxes being counterbalanced by an increase in the opening balance and in the receipts from Miscellaneous sources. It is observed that of the Rs 7,708 collected during the year, Rs 4,337, or about 56 per cent were realized by means of taxation. The sale of sweepings was much less productive than in 1872-73 but still it produced Rs 1005 or thirteen per cent of the income of the year. From statement IV it appears that the uncollected balance at the end of the year was Rs 454 or 12 per cent of the demand under Rates on Houses, and Rs 509, or 30 per cent under "Tax on

Arts

Acts, viz" — the latter being higher than it ought to be. The last two columns of the arrear portion of Statement IV have been incorrectly totalled in the statements submitted.

The expenditure of the year amounted to Rs 8146 against an estimate of Rs 8228. ~~The~~ ~~daily rating~~ under ~~the Works is a trifle~~ ~~sum~~ ~~of Rs 158 for cash~~ ~~items~~ ~~pipes. What these pipes were for, or why the~~ ~~of them was debited to~~ "~~Communications~~" does not appear from the ~~note~~ ~~facts~~. Under Education there is a sum of Rs 312 as a Military grant, and deducting these two items the balance of Rs 7675 may be said to have been expended on the current works of the Municipality. Of this, Rs 78 were expended on education. The apparent justification of so small an outlay is that the Commissioners confine their aid to Results grants schools and that no more was earned. A slight improvement appears in the number of persons vaccinated during the year. The decrease of 30 per cent in the number of the births registered, and of 15 per cent in the number of deaths is suspicious and the working of the Registrars should be carefully looked into by the Commissioners.

The Vice President attributes the small number of applicants for relief at the Dispensary

Dispensary to the remarkably good state of the public health, but it is observed that the numbers both of in and out-patients are in excess of those of the previous year, which under the circumstances is indicative of increased confidence in the working of the institution.

The Commissioners should call the attention of the planters concerned to any case which may occur in future, of the kind reported in the last para: of the Vice President's letter. It is deplorable that [illegible] is probably due more to want of knowledge than to deliberate [illegible] that sick coolies [illegible] not be sent into hospital until they are actually in a dying state.

The general working of the Municipality has been satisfactory throughout the year and the Govt appreciate the care and attention which [illegible] have devoted to it by the Commissioners.

To

The President of the Municipal Commissioners, Coonoor.
" Revenue Department
" Public Works Department
" Board of Revenue
" Accountant General
" Sanitary Commissioner
" Surgeon-General, Inchargd Medical department
" Director of Public Instruction
" President of the Local Fund Board, Nilgiris

Deskaheh
with addition

17 4 III
1 14

Govt. of {1874} Madras.

Financial.

To
The Presd.t Mund. Commr.
Coonoor.

Jan

G. O. Ex.a 4 1874. No. 103.

Nos. 65-66.

Coonoor Municipality. Orders passed on the annual report of the working of this Munty. during the year 1873-74.