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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 192 ~~Press~~ Mis.

46-47

Dated 5. 2 1874 ~~1875.~~

87/88

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No. . Read the following letter from J. R. COCKERELL, Esq., President of the Municipal Commission, Ootacamund, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Ootacamund, 18th September 1873, No. 44 :—

I have the honour to submit the report of the Municipal Commissioners of Ootacamund for the year 1872-73.

2. The report opens with a short account of the expenditure of the Government grant for the Lake Road, made during the year, of 10,000 Rupees. Upon this subject I need only remark for the present, that, soon after the close of the official year, the Commissioners had in all 1278 cubic yards of granite metal ready, of which 863 yards were handed over subsequently to Captain Morant for deposit on the Lake Road. I shall submit a separate and detailed report upon this road shortly. During 1870-71 only 354 cubic yards of blue metal were laid on Municipal Roads, and in 1871-72 only 503 cubic yards. When I took charge of the Commissioners' Office in June last year there was no metal ready. The difference between the past and preceding years is, therefore, considerable. Since the close of the past official year the Commissioners have been without interruption preparing metal. A cubic yard of blue metal laid costs, speaking roughly, 4 Rupees, and if the stone has to be blasted before being broken up the additional cost per cubic yard is Rupees 1-4-0 to Rupees 1-8-0.

3. The Commissioners explain the work generally on the roads apart from the Lake Road that has been effected during the past year. The Main Bazaar Road, which was impassable in wet weather, has been made practicable at all seasons for carriages on springs.

Similarly with the approach to it past Gool Mahomed's Shop. Similarly with the road below Stonehouse to Woodlands.

Peyton's Hill, which used to be very deep in wet weather, has been metalled. The road to the Library has been put in thorough repair.

The cross cut from Montanban to the Commercial Road has been made passable at all seasons.

The Church Hill Road has been repaired. The above constitute the larger repairs.

4. With regard to sanitation, the Commissioners have been occupied with new latrine arrangements, which have resulted in comparative cleanliness in the new latrines, and in the partial abatement of the tank cart-nuisance.

5. The Commissioners discuss the question of a water-rate for water drawn from the water-scheme reservoirs. They consider a rate impolitic, on the ground that ratepayers are taxed at present directly more heavily in Ootacamund than in any other town in the Madras Presidency. This is no doubt the case with regard to Europeans and East Indians who between them pay the bulk of the direct taxes. These classes aggregate about 600 in number. The direct taxes paid by natives on the other hand, who are 10,000 in number, are 1,684 Rupees on houses, Rupees 224 on bandies, and Rupees 1,300 the tax on professions ; in all Rupees 3,208 only. The abolition of the Profession-tax will reduce the burdens on natives to a minimum. In these circumstances, the natives might readily bear an increased House-tax to pay for their water-supply, but if the tax on native houses was enhanced a similar

increase would necessarily be imposed on the European house property, because Government might consider it invidious to draw class distinctions. In this case Europeans and East Indians would be too highly taxed. The alternative suggested by the Commissioners is economy.

6. The Commissioners point out, finally, the difficulty of their position. There can be no doubt that without assistance the Commissioners will not be able, within a reasonable time, to put the station in the order the Government expect, now that the Hills are the seat of Government during the several months in the year. Personally I doubt whether the proceeds of the tolls, if made over to the Commissioners, would suffice to do all that is necessary.

From H. B. GRIGG, Esq., B.A., Honorary Secretary to the Municipal Commission, Ootacamund, to J. R. COCKERELL, Esq., President of the Municipal Commission, Ootacamund, dated Ootacamund, 26th August 1873.

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

2. The income of the Commissioners for the year 1872-73 was Rupees 38,2-10, including 10,000 Rupees, Government grant for the Lake Road—G.O., Financial Department, No. 1468, dated 28th October 1872.

3. The year opened with a surplus of Rupees 5,199 and closed with a surplus of Rupees 7,518.

4. Deducting the unexpended balance of the Government grant for the Lake Road the actual surplus was Rupees 723.

5. The total outstandings on account of rates and taxes at the end of 1871-72 were Rupees 1,370; of the past year, Rupees 1,224.

6. There was also a sum of Rupees 329 due to the Commissioners on account of market tolls from 1871-72 (*vide* paragraph 15, report 1871-72) recovered through the Court in the current year.

7. RECEIPTS.—The total receipts from all sources, excluding the Rs. 10,000, Government grant, were Rupees 28,210, or Rupees 5,378 in excess of the Budget Estimate, and, after allowing for the excess of the Municipal Fund, there remains a true excess of receipts under "Taxes and Miscellaneous" of Rupees 1,928. Of this amount Rupees 441 are for taxes, the balance for sale of poudrette, and the slaughter-house and market farms. The Commissioners regard this result of the year's administration as satisfactory, their income having risen over eight per cent. without any extra burthen being imposed on the taxpayers.

8. The following statement will show the comparative receipts from all sources, excluding Government grants and contributions, since the establishment of the Commission:—

1868-69.	1869-70.	1870-71.	1871-72.	1872-73.
22,861	23,896	26,429	23,909	28,210

9. *Rates and Taxes.*—The total income from this source (Rupees 441 in excess of the estimate) appears in the following statement contrasted with the actual receipts during the four previous years:—

		Collection including Arrears.		
1868-69.	1869-70.	1870-71.	1871-72.	1872-73.
20,496	19,559	18,812	16,338	16,597

Taking the population of Ootacamund during 1872-73 at 10,086, the incidence of direct taxation per head, deducting Magisterial fines, is Rupees 1-9-8 and per taxpayer Rupees 14-9-6 or Rupees 9-10-5, if the number of *houses* and not *householders* is taken for the basis of the calculation.

10. *Rates on Houses and Lands.*—The actual collections were 555 Rupees in excess of the Budget Estimate, which is mainly due to house agents not taking advantage of Section 50. Remissions, however, amounting to Rupees 1,491 against Rupees 1,162 in 1870-71 under Act X. of 1865, were granted:—

		Collections.		
1872-73.	1872-73.	1872-73.	1871-72.	1871-72.
Estimate.	Current.	Arrears.	Current.	Arrears.
9,256	9,494	316	10,096	138

There are in the station 231 houses known as European, distributed amongst about 143 owners, the far greater majority of whom are Europeans. On the other hand there are 1060 Native houses, divided among 580 owners. The total yield of the tax on former was Rupees 7,810, on the latter Rupees 1,684, an incidence of Rupees 54-9-10 on the former, Rupees 2-4-5 on the latter.

11. *Tax on Arts, Trades, &c.*—The estimated yield of this tax was Rupees 3,000, a[illegible], as the current arrears amounted on 1st April to 586 Rupees, the estimate was rather below the mark. There has, however, been a gradual decrease in the number of taxpayers; and, as there has been little change among the officials and the leading Native traders (*vide* subjoined statement), these figures show unmistakeably how prejudicial this tax, combined with other circumstances, has been to the smaller traders and artizans, who have gradually been moving from the town to the low country. It is to be observed that there were only 198 assessed in the four lowest classes for the year ending 31st March 1873 against 362 for the same period in 1871-72, a difference of no less than 164. A great many of these, however, left in 1871-72 and early in 1872-73, and consequently the high amount of arrears. The Commissioners, therefore, regard with favour the abolition of this impost:—

	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.
	RS.	RS.	RS.	RS.	RS.
Amount of tax	4,418	3,516	3,102	2,676	2,851
Number of taxpayers.	1,237	1,111	972	918	828

		Half-year ending 30th Sept. 1871.	Half-year ending 31st March 1872.	Half-year ending 30th Sept. 1872.	Half-year ending 31st March 1873.
Class	I	1	1	1	1
,,	II	13	12	13	13
,,	III	34	29	30	28
,,	IV	43	43	49	49
,,	V	112	109	108	97
,,	VI	197	186	180	155
,,	VII	35	35	32	33
,,	VIII	36	32	26	13
	Total ...	471	447	439	389

12. *Taxes on Vehicles, Animals, &c.*—The subjoined statement shows the comparative yield of this tax in the following years:—

	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.
Amount...	3,287	2,555	3,037	2,646	2,731
Number of licenses.	468	356	403	761	483

	Half-year ending 30th Sept. 1871.	Half-year ending 30th Sept. 1872.	Half-year ending 31st March 1872.	Half-year ending 31st March 1873.
Four wheeled carriages drawn by two horses	17	20	14	16
Do. do. by horse or bullock	81	89	51	59
Two wheeled carriages drawn by horse, &c.	25	21	18	16
Horses	132	139	64	61
Ponies under thirteen hands	163	183	116	108
Ponies under eleven hands	12	8	10	5
Bullocks	266	242	258	254
Asses	5	22	23	18
Dogs	399	245	477	255

Registration of Carts.—The receipts amounted to Rupees 223; 6 Rupees in excess of the estimate, and also of the collections in 1871-72.

13. *License Fees.*—The total collections were Rupees 605 (Rupees 145 below the estimate) derived from the following sources:—

	Rs.	A.	P.
Bandystand	467	4	0
Burning bricks...	43	2	0
Woodyard	25	0	0
Burying dead animals	53	12	0

14. *Fines.*—The receipts under this head were Rupees 374 against 313 in 1871-72.

15. The following statement shows the number of prosecutions under the Act and Bye-laws comparatively during the last five years:—

Magisterial Fines.			Notice of Demand Fees.			Warrant Fees.		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
374	8	0	43	6	0	16	12	8

Nature of Offence.	Cases.					Persons prosecuted.					Persons convicted.				
	1869.	1870.	1871.	1872.	1873.	1869.	1870.	1871.	1872.	1873.	1869.	1870.	1871.	1872.	1873.
Act X. of 1865, Section 60	1	...	...	...	...	...	...	...	...	...	1	...	...	...	...
Do. ,, 68	...	4	...	...	...	...	...	...	...	...	...	2	...	...	...
Do. ,, 88	18	...	...	...	...	...	...	...	...	...	52	20	...	...	...
Do. ,, 89	...	11	12	...	...	...	...	...	...	...	...	...	13	...	...
Do. ,, 101	3	19	...	...	...	...	...	...	...	...	4	19	...	...	...
Do. ,, 108	2	1	...	...	...	...	...	...	...	...	3	1	...	...	...
Do. ,, 112	1	...	...	...	...	...	...	...	...	...	1	...	...	...	...
Do. ,, 130	...	1	...	...	...	...	...	...	...	...	...	1	...	...	...
Act III. of 1871, Section 67	...	...	...	...	...	...	...	...	3	...	...	...	...	3	...
Do. ,, 94	...	...	...	...	...	...	...	...	4	5	...	...	...	4	5
Do. ,, 100	...	...	...	...	...	...	...	...	...	2	...	...	...	...	2
Do. ,, 104	...	...	...	...	...	...	...	...	1	1	...	...	...	1	1
Do. ,, 116	...	...	...	...	...	...	...	...	4	11	...	...	...	4	11
Do. ,, 127	...	...	...	...	...	...	...	...	...	1	...	...	...	...	1
Do. ,, 129	...	...	...	...	...	...	...	...	2	...	...	...	...	2	...
Do. ,, 136	...	...	...	...	...	...	...	...	...	4	...	...	...	...	4
Bye-law, No. 2	3	2	...	...	...	...	...	...	1	5	9	5	...	1	5
Do. ,, 3	...	...	...	...	...	...	...	...	...	1	...	...	...	...	1
Do. ,, 4	6	10	...	...	...	...	...	...	1	1	11	20	...	1	1
Do. ,, 6	2	10	...	...	...	...	...	...	12	54	2	8	...	11	54
Do. ,, 8	1	...	...	...	...	...	...	...	...	...	...	2	...	...	...
Do. ,, 11	...	...	...	...	...	...	...	...	1	...	...	...	...	1	...
Do. ,, 13	...	1	...	...	...	...	...	...	...	...	...	1	...	...	...
Do. ,, 14	...	...	...	...	...	...	...	...	1	...	...	...	...	1	...
Do. ,, 16	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. ,, 17	...	...	...	...	...	...	...	...	3	...	...	...	...	3	...
Do. ,, 20	...	1	...	...	...	...	...	...	1	...	...	1	...	1	...
Do. ,, 21	1	...	...	...	...	...	...	...	...	...	2	...	...	...	...
Do. ,, 22	...	9	...	...	...	...	...	...	...	...	...	13	...	...	...
Do. ,, 24	24	105	...	...	...	...	...	...	34	69	24	105	...	34	68
Do. ,, 25	...	6	...	...	...	...	...	...	5	7	...	13	...	5	2
Do. ,, 26	...	1	...	...	...	...	...	...	...	...	...	1	...	...	...
Do. ,, 27	...	...	...	...	...	...	...	...	2	...	...	...	...	1	...
Do. ,, 28	...	...	...	...	...	...	...	...	...	3	...	...	...	...	3
Do. ,, 29	...	2	...	...	...	...	...	...	...	1	...	...	...	...	...
Do. ,, 32	...	...	...	...	...	...	...	...	3	...	...	...	...	3	...
Do. ,, 33	...	...	...	...	...	...	...	...	1	...	...	...	...	1	...
Total ...	62	183	12	...	...	...	...	...	79	165	109	212	13	77	158

16. Miscellaneous Receipts.—*Market Tolls and Slaughter-houses.*—The right of levying these fees was sold by public auction. Each realized considerably more than in 1871-72, viz., Rupees 179 and Rupees 106, respectively, but did not reach the figures obtained in 1870-71, though considerably in excess of the estimate:—

	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.
Market tolls ...	1,969	1,975	2,656	1,481	2,479
Slaughtering fees. ...		819	1,570	807	1,452

17. The receipts from the remaining sources is as shown in the subjoined statement:—

	Rs.	A.	P.
Sale of sweepings	45	2	0
Private scavengering	1,042	7	7
Sale of materials	12	4	6
,, of poudrette	870	8	6
,, of measures	38	6	0

18. The proceeds of private scavengering was slightly in excess of the estimate. The Commissioners realized Rupees 870 by the sale of poudrette against an estimate of Rupees 300 and Rupees 724, proceeds in 1871-72.

19. The quantity sold was 220 tons against 213 in 1871-72 and sixty-eight in 1870-71.

20. Expenditure.—The total out-goings of the year amounted to Rupees 30,692, divided as follows:—

	Rs.	A.	P.
Grant I., New Works	5,724	7	3
Repairs	5,167	3	11
	10,891	11	2
Grant II., Education	402	4	9
Grant III., Sanitation and Medical Services	9,051	3	11
Grant IV., Miscellaneous	4,744	12	10
Grant V., Supervision and Management	3,387	13	4
Refunds overdrawn, Government contribution...	1,576	11	1
Refunds of current taxes	62	13	4
Advances recoverable	575	0	0
Total ...	30,692	6	5

21. *Grant I., New Works.*—The expenditure under

	Rs.
Communications	3,205
Sanitary and Miscellaneous	2,518

Communications shows the actual expenditure for the Lake Road Grant up to 1st April. Of this amount Rupees 2,000 were placed at the disposal of the District Engineer. The balance was expended upon the junction of the roads on the north side of the Willow Bund, and upon the road leading by the Upper Lake across the market area (the completion of which was absolutely necessary for perfecting the Lake Road scheme), and in breaking up blue metal for the Lake Road, the reconstruction of which was confided to the District Engineer. Eight hundred and sixty-three cubic yards of blue metal were broken up on the Pykarrah Road, and have since been handed over to Captain Morant. The total cost of breaking this metal, including the purchase from Mrs. Hodgson of the small triangular piece of land, south of the Willow Bund, for the sake of the metal thereon, was Rupees 2,432. Since the beginning of June, however, the Commissioners have taken no part in the prosecution of this work, leaving it entirely to the Public Works Department. They had, however, originally agreed to break up metal for the road, though leaving the task of reconstruction to the District Engineer. As regards that portion of the work which was assigned to them, the expenditure thereon, up to the 15th instant, was Rupees 3,272. For this amount the work done

was as follows:—In raising the causeway across the market area 1313 cubic yards of earth were carted and laid down; 594 cubic yards of laterite were broken and spread from the Willow Bund to the cistern near the Chuttrum; 186 cubic yards of blue metal broken but not yet delivered; five culverts $26 \times 1\frac{1}{2} \times 1\frac{1}{2}$ were built. The road throughout its entire length* was drained and barrelled, the banks of the portion across the market were turfed, and a neat fence (post and rail) constructed on each side. For completing this portion of the road most of the laterite has been carted, and will be spread immediately, and in the course of September the Commissioners trust to have the blue metal laid down with the balance of the grant not accounted for; they hope to be able to raise and metal thoroughly the road from the Brahmin's Bridge to Gool Mahomed's gate, and from the market corner to the eastern end of the bandystand.

* 1000 yards.

Rupees 2,300.

22. For New Works, Sanitary and Miscellaneous, no provision was made in the budget, but the funds at the disposal of the Commissioners enabled them to spend over Rupees 2,500 under this head. Of this sum Rupees 760 were spent on the erection of poudrette and dry-earth bins. In all eight sets of bins had been erected before the close of the year, with thirteen compartments for dry earth or ash, and twenty-one for poudrette, the former capable of holding an aggregate quantity of 16 tons of ash, the latter of 80 tons of poudrette.

23. The erection of these bins has enabled the Commissioners to dispense with two tank carts, thus effecting, at the present rate of hire, a saving of Rupees 70 per mensem, or Rupees 840 per annum, and consequently redeeming the outlay in one year.

24. The Commissioners regard the change that is being carried out in the sanitary arrangements of the town as satisfactory. The result of the experiment has been to show that the dry-earth system, modified to suit the climatic exigencies of the place, recommends itself both on economic and sanitary grounds. The Commissioners admit that the working is still far from what they would wish, but they believe that, benefitting by experience, they will be able in time to render it highly satisfactory, and do not hesitate to pronounce it a great improvement on anything heretofore attempted in the station. The system has not been extended to more than half the town, but the Commissioners trust that, during the present year, their funds will admit of their completing it as far as the public latrines are concerned; and also that gradually owners of houses will see the advisability of erecting bins on their premises. Already three great things have been gained; the nuisance of the tank carts has almost disappeared from the public streets; the roads are saved the wear and tear of these heavy vehicles; and, lastly, a considerable direct saving has been effected.

25. Besides the construction of poudrette-bins two latrines in the Charcoal Village, and one on the Telegraph Hill, were removed to less exposed sites, and reconstructed on a modification of the Coimbatore system. Two latrines were also removed from the back of Abdool Cawder's Shop and erected near the Main Bazaar Street. The Agraharam latrine was remodelled. There can be no question that all the original latrines will have to be remodelled; the plan formerly adopted,

that of a square cornered trench without outlet, having been found from experience to be inconsistent with proper cleanliness. A modification of the bucket system, approved in G.O., dated 23rd May, No. 721, is that adopted by the Commissioners in the new latrines in course of erection this year. Several minor works were carried out which need no special mention, and appear under the head of "Repairs—Sanitary and Miscellaneous."

26. A large latrine, including within its walls ash and poudrette-bins, was also begun and has since been completed. It contains nineteen buckets—ten for men, and nine for women.

The erection of this latrine has enabled the Commissioners to do away with the two conspicuous corrugated iron sheds near the cattle-pound, and also the two latrines behind the Monegar Choultry, all of which had become public nuisances. A third tank-cart has been stopped since this latrine's completion, effecting a monthly saving of about Rupees 35. So far the change of system has required no increase in the toty establishment, but, to perfect the system, some small increase will be necessary.

27. *Poudrette Shed.*—This rough shed, situated beyond Woodstock, was considerably enlarged early in the year at a cost of Rupees 290. This, however, was before the introduction of the present changes in conservancy. The expenditure was chiefly on the purchase of iron roofing, which, as so large a shed will not now be required, will be utilized in other ways.

Mutton Butchers' Meat-room.—The mutton butchers were supplied with a large airy meat-room eighteen feet by sixteen feet. The floor is asphalted; the roof of corrugated iron. The cost was Rupees 750. A large room had in the previous year been erected for the beef butchers. The appointments for slaughtering cattle and storing meat are now tolerably satisfactory, and the practice of keeping the meat in the butchers' huts has to a great extent ceased; but the erection of a butchers' market, long a crying want, is still delayed, and can hardly be contemplated for sometime, at least with the means at present at the disposal of the Commissioners.

28. *Bazaar Drainage.*—Though the drainage of the bazaar is still very defective, yet something has been done in the year, and more would have been done, but the Commissioners have been waiting for a supply of large semi-circular earthenware drains, which the District Engineer is kindly manufacturing for them, and which are now nearly ready. Four hundred and ninety-four running yards of rubble-stone side-drains have been constructed by the Commissioners, at a cost of Rupees 345, mainly on the South Bazaar Road, the condition of which has been markedly improved. The District Engineer has also constructed similar drains, measuring in all 845 running yards, at a cost of Rupees 313, from the funds placed at his disposal in 1870-71.

29. *Bandystand.*—During the year a large catch drain was dug round the upper side of the enclosure, the western and southern sides of which were neatly fenced, at a cost of Rupees 138. Towards the close of the year the Commissioners began the erection of a large cattle shed of eucalyptus poles and teak shingles, 150 feet by 20 feet. This shed is now complete, and affords shelter for at least 200 head of cattle. The upper bank was also planted last monsoon with a row of cupressus macrocarpa. This shed is not adequate, but the Commissioners hope next year to be able to construct another shed along the northern side of the area, and thus afford shelter for all cattle brought to the market. The Government have recently sanctioned a bye-law altering the rate of fees. It is hoped that the additional revenue arising therefrom will soon recoup the Commissioners for this expenditure, and enable them eventually to carry out further improvements.

30. Besides the above works, the District Engineer laid out of Municipal Funds placed at his disposal in 1872-73 Rupees 547, being the expenditure upon the three drinking water-cisterns in the bazaar during the year. At the close of the year he had still Rupees 569 on hand for the work.

The work done by him in connexion with the water-supply he thus describes: "From the point where the water-supply enters the Native town, ten earthenware pipes with flange and socket joints, set in mortar, have been laid for a total distance of 707 yards; eleven silt trapped brick and mortar cisterns have also been built for obtaining access to the piping which is below ground. All these cisterns are fitted with padlock corrugated iron covers." He also laid out Rupees 155 from the same source in pointing with chunam the rough stone drop near the Carrying Company's premises. The rough stone work was done by convict labour.

31. *Establishment.*—In the Budget Rupees 3,300 were allotted to Establishment, but this was a fiction, the employés being paid by the day. Rupees 50 of the Manager's salary debited to Grant I. only is now shown under this head.

REPAIRS.—*Communications.*—The most important repairs effected were the improvement of the approach to the Library by raising the road and constructing a large culvert for the water-supply. The construction by Captain Morant of a large culvert on the road to Upper Norwood for carrying off the drainage from the public gardens (the cost Rupees 200 is not included in the above expenditure) and metalling 136 running yards of the road. The garden road was repaired, and a parapet wall twenty-nine feet long and three feet high was constructed near the market. The crossroad from the Commercial Road to Montanban was thoroughly repaired, and the road from near St. Thomas' Church to the gate of Andry House was repaired with laterite at a cost of about Rupees 900. Of this amount Rupees 560 were expended by the District Engineer. The road passing round Stonehouse towards Woodlands was also metalled and drained.

	RS.
Communications	3,580
Sanitary and Miscellaneous	757
Establishment	600
Tools and Plant	227

32. The Main Road Bazaar, which had become impassable, was metalled throughout at a total cost of Rupees 916. The reconstruction of the Lower Bazaar Road from the Lake Road grant was begun. The Kandal Road was also repaired, and a large culvert constructed in the hollow below Westbury. In all 265 cubic yards of blue metal were spread on different roads, and 368 cubic yards of laterite. About 150 cubic yards of blue metal were broken up at the European Jail, and since the close of the year placed on the roads. About ten convicts are kept at this work, the stone being carted to the jail by the Municipality.

33. *Grant II., Education.*—This is the first year in which any expenditure has been incurred for Education. The Commissioners, on the expressed approval of the Acting Director of Public Instruction, sanctioned salary grants to three of the teachers of the Tamil Mission School. They felt that, whilst it is extremely difficult to secure certificated teachers on the Hills without offering good salaries, the irregular attendance of the children, owing to various local causes, rendered it extremely difficult to secure good returns under the results' system. The result has been fairly satisfactory judging from the recent report of the Divisional Inspector of Schools. The average attendance for the year 1872-73 was seventy-two against sixty-four in 1871-72. A small grant under the results' system was paid to the Committee of the Tamil Girls' School. During the year grants were applied for on behalf of the French Mission School at Metucherry and Mr. Laurence's Elementary School in the bazaar. The Commissioners professed their willingness to aid on condition that the schools were examined under the results' system. A building grant of Rupees 3,000 to the Brooks' Memorial School was also promised (sanctioned in G.O., dated 14th May 1873, No. 657), a moiety to be paid in the current year. Salary grant of Rupees 50 per mensem was also promised and paid since 1st April last.

Salary Grants.
Results' Grant.
Contribution.

34. The educational requirements of the town are still great as taking one-seventh of the population as the number of children of an age to attend school; the Commissioners estimate that probably only one child in four is at present under instruction.

35. *Grant III., Sanitation and Medical Services.*—In accordance with G.O., Financial Department, dated 10th October 1871, No. 543, the contribution of Rupees 500 was paid to Government on account of the dispensary. There was an increase of thirty-five in-patients, and 664 out-patients compared with 1871-72—*vide* statement appended.

	RS.
Dispensary	500
Vaccination	208
Registrar of Births and Deaths ...	120
Conservancy	8222

Vaccination.—The total number of persons vaccinated was 597 against 515 in 1871-72, about six per cent. of the population. The total number of Mussulmans is low compared with the Hindoos. The result might have been otherwise, as the vaccinator is not only a Mussulman, but a religious teacher. Only seventeen European and East Indian children, under one year, were vaccinated. It is evident all such vaccinations cannot, therefore, be registered. The ratio of vaccination to births is 1:3·48:—

Population.	Under one year.		Over one year.		Total.
	Male.	Female.	Male.	Female.	
10,086	55	71	252	219	597

Europeans and Eurasians	54
Hindoos	495
Mahomedans	43
Other castes	5
Total ...	597

36. *Registration of Births and Deaths.*—The Vaccinator is also Registrar. Four hundred and forty-nine births were registered, 206 males and 243 females, 45·5 per mille. The registered deaths numbered 307 persons, of whom 151 were males, 156 females, 30·7 per mille. Of these eighty-eight or nearly twenty-nine per cent. were children under one year. This is in excess of last year, but the Commissioners regard it as the result of better registration. The same remark applies to the births. The system of registration still, however, calls for improvement. Dr. Davis has kindly undertaken to superintend the work for a short period as an experiment, and the registers have accordingly been removed to the dispensary. The Commissioners, considering that this Department should be entrusted to the medical officer in charge of that institution, who has also under his care the most populous parts of the station.

37. *Conservancy.*—The total expenditure is Rupees 414 under the Budget Estimate. This includes the watercourse establishment, which will be shown in the current year under Grant IV., amounting to about Rupees 400. The Watercourse Inspector's pay was raised from Rupees 20 to Rupees 25 per mensem in consequencee of his increased work on the Northern Supply Channel.

	RS.
Establishment	4,274
Sanitary Service—	
Cost of Conservancy Carts...	3,611
Contingencies...	337
Total ...	8,222

The number of conservancy carts was eleven per diem. The average number of sweepers employed was thirty-eight men, superintended by two Maistries and one Conservancy Inspector.

38. *Grant IV., Miscellaneous Municipal purposes.*—The total expenditure under this grant was Rupees 4,744. The Market Chuttrum was taken over in July 1872. The establishment is the same as that hitherto paid by Government.

	RS.
Choultries—	
Establishment	17
Avenues	182
Repayment of Government Loan	4074
Court expenses	84
Poudrette	385

39. On avenues the expenditure was Rupees 182 against Rupees 49 in 1871-72. A line of cupressus macrocarpa was, as already stated, planted above the bandy-stand and has done well. Towards the close of the year the Commissioners engaged a gardener directly superintended by the Forest Overseer, it having been found absolutely necessary to keep a special servant, as, owing to want of proper care, much of the planting heretofore carried out had proved a failure. The above amount was chiefly spent in repairing fences, &c. During the current year the Commissioners have been carrying out systematic planting, which they believe will add greatly to the appearance of parts of the station.

40. *Government Loan.*—The instalments due for the year were paid as they fell due, and are as follow:—

	RS.	A.	P.
Third instalment of Rupees 10,000	1,666	10	8
Interest on Rupees 6,666-10-8	333	5	4
Third instalment of Rupees 1,005-12-8	167	12	9
Interest on balance, Rupees 671-3-2	33	8	11
Second instalment of Rupees 8,993-3-4	1,498	13	10
Interest on balance, Rupees 7,494-5-6	374	11	5

The amount due to Government on account of principal and interest at close of the year was Rupees 12,798-9-9, of which amount the instalment due in June 1873, amounting to Rupees 1,798, has been paid.

41. *Poudrette.*—Rupees 385 were expended in making up this manure. This is not the place to enter into the detail of the manufacture. The Commissioners, however, are glad to state that Mr. Broughton, who kindly consented to analyze an average specimen, found it, when perfectly dry, to contain 22·63 per cent. of organic and 77·37 per cent. of mineral matter. The proportion of the most important fertilising elements were equivalent to the following:—Bone phosphate 10·28 per cent., potassic carbonate 4·34* per cent. Its English value, when dry, he estimated at £5 per ton. It is now sold for Rupees 10 per ton, and the demand does not approximate (at present) to the quantity the Commissioners are able to supply. The specimen sent had been exposed for sometime in the open air, and was consequently very damp. It lost 38·25 per cent. in drying.

* Ammonia sulphate 6·17 per cent.

42. *Grant V., Supervision and Management.*—The total expenditure on the office was Rupees 2,576, rather less than the estimate. This is due to entertainment of a new Accountant on Rupees 30. An additional bill collector was employed for one month.

	Rs.
Office	2,754
Miscellaneous	634

43. Under Miscellaneous there was a saving, under Office-rent and Printing charges, amounting to 67 Rupees.

44. *Refunds other than current Taxes.*—Of this amount Rupees 1,475 was repayment of Government contribution overdrawn in 1871-72, which, as explained last year, should have been repaid in that year.

Rupees 1,576.

45. *Advances Recoverable.*—The chief items of this amount are—

Rupees 575.

	Rs.
Advanced Bullock Contractor	300
,, Lake Road	200

46. *Water-supply.*—Since the close of the year the Commissioners, on the request of the District Engineer, have taken over the Northern Supply Channel and reservoir. The branch channel from St. Stephens by Mr. Sylk's Hotel to Kandal is incomplete, and consequently a part of the station much needing a supply of water will for sometime be without it. Under G.O., November 16th, 1870, No. 2749, it was decided that this extension should be carried out by convict labour, but when such labour will be available is uncertain. The Commissioners fear it will be long ere they are able to complete this work out of their own funds, as the cost of establishment and up-keep of the present works has now devolved on them. Colonel Farewell estimated the annual charge for establishment alone at Rupees 1,800, and though this figure is no doubt excessive, yet the charge cannot but be heavy. No provision was made for it in the current year's budget, as it was uncertain when the works would be completed. As the Government are aware the question, from what source or sources the water charge was to be met, has been frequently discussed. An increase of one per cent. on the House-tax was suggested, as also the imposition of a water-rate. In the present condition of the Municipality, the Commissioners are of opinion that neither suggestion can be adopted, and they can only hope to meet the charge by reducing expenditure under other heads.

47. *Lighting.*—No charges were incurred on lighting the streets during the year under report, but nineteen lamp-posts and lamps were ordered from Mr. deClosett, and have been erected during the current year, and were lighted for the first time on the 26th June last. The Commissioners hope gradually to increase the number of lamps, but they will not be able to extend the lighting during the current year, as they have already exceeded the Budget allotment.

48. *Changes in the Commission.*—Early in the year Mr. Jer Ryan resigned the post of Vice-President, and the Commissioners elected Mr. Schmidt to fill his place. Dr. Pearl resigned at the close of the year, and has since been succeeded by Dr. Davis. Mr. Leigh was appointed a Commissioner during the year, and Colonel Russell since its close. Of the three Native Members only one has performed his duties satisfactorily. The Commissioners have been compelled to request the Government to remove the names of the other two from the Commission, for continued absence.

49. *Auditors' Report.*—Messrs. W. C. Geddes and T. G. Davis were appointed Auditors. Their report is appended; they were requested to criticise the present form of accounts, and to make suggestions. They have received the thanks of the Commissioners for the way in which they performed their duty. It was mentioned in last year's report that a Sub-Committee had been engaged on the work of reorganizing the accounts. Owing to three changes in the course of the year in the office of Accountant it was found impossible to introduce all the alterations recommended by the Sub-Committee. Much, however, was done, and considering that the year was one of transition, and the introduction of new forms, without the help of a trained Accountant, the Commissioners regard the report as satisfactory. The experience of the year has also shown them in what points the forms of account and books recommended by the Sub-Committee needed amendment. They have accordingly determined to adopt most of the Auditors' suggestions. It will be observed that, in certain cases, the Auditors' figures differ from that shown in Statement A. This is due to an error in heads to which certain charges were debited by the then Accountant. The alterations have accordingly been made.

50. *Arrears.*—Much difficulty has been experienced in collecting the arrears. The Commissioners had to dispense with the services of one collector, and replace him by a more active man. Of the arrears outstanding on the 1st April, however, Rupees 1,147 had been collected on 31st July; Rupees 35 struck off as irrecoverable, leaving an outstanding balance of Rupees 872.

51. *Health.*—The health of the station was on the whole fair, as appears from the accompanying reports of the medical officers, though, as before explained, the death-rate was nominally higher. Towards the close of the year, however, there was a partial outbreak of small-pox, introduced from the low country. It showed no disposition to spread. It first appeared at Coonoor, and, as might have been expected, extended itself later into Ootacamund. The Commissioners would observe that the town of Coonoor is protected by the Contagious Diseases' Act—a

fact which cannot but affect prejudicially the health of this town as compared with that station. They understand there is much syphilitic disease in the Native town, which naturally lowers the general standard of health. They, however, are prevented from discussing the advisability of introducing the Act from want of the means to establish a Lock Hospital.

52. Reviewing the history of the year, the Commissioners are of opinion that the progress of the Municipality must be regarded as satisfactory; their income drawn from local sources was larger than that of any previous year, and this money was laid out almost entirely during the year. Expenditure was several times so far in advance of receipts that the establishments were kept for their pay a month in arrears, and had it not been for the fact that there was a balance of the Government grant in hand upon which the Commissioners were able to draw during the months of April, May, and June, work would latterly have been nearly at a standstill. During these months the receipts are very small as, under the Act, the house-tax, a principal source of income, cannot be collected until the expiration of the first three months in the year. The recoverable outstandings at the end of the year were not large, and it is probable that the improvement in the system of collection will leave an insignificant outstanding balance at the end of the current year, so that unless they put by a reserve, or extra funds are placed at their disposal, the state of affairs will be worse than this year, as the tax on arts will have ceased. The Commissioners desire to impress upon the Government the extreme difficulty of their position. If, with their present means, they can do comparatively little in the way of permanent improvements, sanitary or otherwise, how can they with revenues diminished by at least twelve per cent. be able to keep the station in a condition that the Government and the public will approve. They would respectfully point out that the incidence of taxation per taxpayer and per head of the population is higher than in any other Municipality in the Presidency, not excepting the town of Madras, and this in spite of the fact that an aggregate of about thirty per cent., and of forty per cent., if the income derived from taxes alone is considered, of the revenues of the Mofussil Municipalities is drawn from road tolls, whilst this Municipality is debarred from this lucrative source of income. In other parts of the Presidency the country by this means contributes to the revenues of the towns. The reverse is the case here. Municipal taxpayers contribute to the District Funds. If this fact is taken into consideration the incidence of taxation, which is now about Rupees 14-8-0 per taxpayer, at Rupees 1-12-0 per head of population, would stand as compared with the average of other Municipalities at about 20 Rupees per taxpayer and Rupees 2-8-0 per head of population. In other words at least 280 per cent. in excess of the average incidence per head of population, and 515 per cent.* in excess of the average incidence per taxpayer in the Mofussil Municipalities. The Commissioners would appeal to these simple facts as an unimpeachable reason for hesitating to supply the loss that the cessation of the Profession-tax will entail by an increase of the House-tax, and with the exception of tolls all other sources of income under the Act are in force. Last year they understand there were about Rupees 2,000 spent by the Local Fund Board on roads under their care within municipal limits (fifteen miles), whilst the receipts for the Craigmore Toll were Rupees 3,200, and on the Kalhutty and Pykarrah Tolls together Rupees 2,000; in all about Rupees 5,200. They, therefore, consider that were the Craigmore Toll transferred to them from the close of the year, and were they permitted to place toll-bars on the other main roads leading into the station, they would derive therefrom a revenue of not less than 6,000 Rupees, which sum would more than make good the loss from the cessation of the Profession-tax, even were they still obliged to contribute 2,000 Rupees per annum for the roads at present under the District Engineer. They are, however, prepared, should the Government sanction the establishment of tolls, to take charge of these roads. But should the Government decline to sanction this step they would respectfully suggest that they would be pleased to relieve them of the charge for the up-keep of all the main thoroughfares, leaving to them only the less important lines, or, should neither of these proposals be acceptable to His Excellency the Governor in Council, they would suggest that he would be pleased to make them an annual grant-in-aid, as suggested in the last report, the spending of which should be left to the discretion of the Commissioners. They do not in any way wish to shirk the burden of taxation, but they are of opinion that local direct taxation has reached its limit, and has perhaps already affected prejudicially the prosperity of the place. The facts previously mentioned will show that owing to various causes, among which local taxation must be included, a large number of small traders have left the town; and it is highly probable that the population is less now than on the date of the last census, which, it is to be remembered, was taken on the weekly market day, when probably some 400 or 500 strangers were in the town. In the village of Kandal, where at one time many well-to-do traders lived, few such are now to be found. The fact that no remissions were given in the case of native houses is no guide to the number of the population, as natives do not take advantage of Section 50 partly from ignorance and partly from the fact that, even if one person instead of twenty is residing in the house, it would not be treated as unoccupied. The difficulty experienced in getting the taxes in, is also an evidence that the burthen is felt. It is not the Commissioners' wish to lay undue stress on these things, nor to raise an outcry against local imposts. They are well-aware that it is as absurd as it is unreasonable to except Government to do everything whilst the inhabitants do nothing. It is also true that, compared with some Mofussil Municipalities, their income does not at first sight seem small, but when the cost of labour (at least thirty per cent. higher than in most places in the Presidency), and the necessity of entertaining a highly-paid European establishment, are considered, this illusion vanishes and the fact remains that to meet all charges on roads, on sanitation, on education, and on miscellaneous improvements, they virtually have only an income of some 15,000 or 16,000 Rupees available, or, for example, Rupees 1 to $5\frac{1}{2}$ as compared with Trichinopoly, Rupees 1 to 4 with Vellore, Rupees 1 to 2 with Cuddapah; and this not taking into account the annual instalments for repaying the debt, amounting to about one-sixth of their income; and yet the town is now the seat of Government for a great portion of the year, and has been described by the Secretary of State as the most important of Imperial Sanitaria. The Commissioners moreover, recalling the recent liber-

* 360 per cent. if the incidence is taken at Rupees 9-10-5.

ality of the Government, are firmly persuaded that they will readily admit that the speedy improvement of this town and its environs concerning as it does deeply, not only the people of this place, but the European population of the Presidency generally, is too great an undertaking for their unaided resources, and would confidently hope that His Excellency the Governor in Council will be pleased to place at their disposal, within the next few years, funds sufficient to place the town on a thoroughly satisfactory footing as regards its sanitation, its roads, its water-supply, and its markets, leaving to them the duty of maintaining such works in good order.

Report on the Audit of the Accounts of the Ootacamund Municipality for the Official year 1872-73.

The rates of assessment in the various registers are computed correctly and are in accordance with the Municipal Act, except in the case of vehicles and animals separately noticed below. The receipts and charges for the year are exhibited in the abstract accompanying. The balance in hand on 31st March 1873 was Rupees 7,518-6-4.

Abstract of Receipts and Disbursements.—The classification adopted in the abstract of receipts and disbursements is that prescribed by Government for the Budget Estimate of the Municipality. The materials for this statement have been principally obtained from the cash-book.

Cash-book.—The cash-book is of the nature of a cash-book and journal combined. Two forms have been in use during the year. One for the first half-year, in which the system of double entry was adopted. For the first month the "head of account" is filled in. During the subsequent months, the book professes to exhibit nothing more than cash transactions.

Column 2 of this book, being so limited, cannot possibly afford the information it is intended to record. The book used during the latter half of the year is more elaborate.

Column 2 is of little use. The information afforded in Column 3 (in the case of receipts), and Columns 4 and 7 would find a more appropriate place in the column of particulars. In the case of expenditure column 3 is blank throughout. Columns 8 and 9 should have been transposed and the sub-column "arrear" under 9 should have been placed before "current." The promiscuous use of red-ink in the cash-book is objectionable. This material should as a rule be used only for noting alterations.

We have examined the various registers maintained, and beg to annex a statement of demand, collection, and balance prepared therefrom, with our remarks on the different books :—

—	Demand.			Collection.			Balance.			Difference between Register and Cash-book.						Process Fees.		
										Increase.			Decrease.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
European House Register	9,622	3	1	7,810	7	2	1,811	11	11	...	...	...	2	6	0	7	10	0
Native House Register	1,814	11	10	1,555	1	1	259	10	9							18	12	0
Register of Lands ...	126	12	3	126	12	3	...	...	...									
Arts and Professions	3,241	0	0	2,655	0	0	586	0	0	3	0	0	...	...	...	20	12	0
Vehicles and Animals	2,759	4	0	2,696	0	0	63	4	0	...	...	...	1	4	0	1	12	0
Register of Carts ...	...	...	...	208	12	0	...	...	...	3	1	0	...	...	...	...	...	...

House Register.—The European and Native House Registers maintained under Section 43 have been posted with care and are neatly kept. The Native House Register makes provision for recording the information required under Section 50 to enable the Commissioners to grant remissions. The process fees and the tax proper are both shown in one column. It is desirable to show these items separately.

Neither of the registers contains the certificate prescribed by Section 48.

Register of Arts and Professions.—The arts and professions register (prescribed by Section 61) is very defective. No attempt has been made to fill up column 3 (as required by Section 61), Column 5 is not completely inked in ; Column 7, which is an important one as affording the demand under this tax, is blank almost throughout. The system of numbering in this book is productive of much confusion. A series of consecutive numbers is assigned to each class.

When a bill is referred to by number it is difficult to find it as a corresponding number for each class exists. It would be desirable to adopt a consecutive series for each half-year distinguishing the series for the second half-year by the addition of a letter thus 13-B, 19-B, 48-B.

The process fees in this register also are not shown separately from the tax proper.

Register of Vehicles and Animals.—The register of vehicles and animals maintained under Section 71 contains some erroneous entries.

The following numbers show a tax paid but for what is not specified :—

1st half-year, No. 12.
2nd ,, ,, 30.

The following descrepancies exist :—

	Rs.	A.	P.	
First half-year.				
No. 25. Tax due	9	0	0	
Tax demanded	9	12	0	
No. 38. Tax due...	2	12	0	A.
Tax demanded	1	8	0	
No. 79. Tax due...	14	8	0	A.
Tax demanded	19	0	0	
Second half-year.				
No. 8. Tax due	8	0	0	A.
Tax demanded	12	8	0	
No. 13. Tax due...	13	8	0	A.
Tax demanded	18	0	0	
No. 62. Tax due	2	8	0	
Tax demanded	2	4	0	
No. 225. Tax due	2	0	0	A.
Tax demanded	1	12	0	

In the case of these items marked A, the error is occasioned by the omission to post in the register alterations made in the licenses. The process fees in this register also are included with the tax proper.

Register of Carts.—The register of carts (under Sections 74 and 75) has been regularly posted and is neatly kept. Column 3, however, is not filled up.

Besides the above two abstract books of receipts and expenditure have been maintained in the office and a pass-book by the Bank.

Monthly Abstract Book of Receipts and Charges.—The first of these, a monthly abstract book arranged in debtor and creditor form, is a neat, carefully prepared and well-kept book. It fails, however, in not adopting the classification of the budget, and is not authenticated.

Daily Abstract Books of Receipts and Charges.—The daily abstract books of receipts and charges are two cumbersome volumes to which the same objections apply.

Bank Pass Book.—It was found impossible to obtain information with any degree of accuracy from the Bank Pass-book, as some of the figures are not decipherable.

The accounts in this book are by the Calendar, and not by the Official year.

Vouchers.—We have examined the vouchers and found those pertaining to the first six months complete, and carefully and neatly numbered and arranged.

Those for the latter half of the year are not numbered.

The following payments are not supported by vouchers :—

	Rs.	A.	P.	
October 23rd	48	11	0	to Esoff Sait.
November 18th...	50	0	0	to Mr. Pope.
November 21st...	275	0	1	to Captain Morant.
January 10th	100	0	0	to Cadoopamply.
Do.	1	10	8	to do.
January 14th	25	0	0	advanced to Mr. Cranston.
January 22nd	200	0	0	advanced to Mr. Browning.
January 24th	31	1	6	paid to Mr. Quinlcs.
March 1st	25	13	0	paid to Mr. Cranston.

Bill Forms.—We have also examined the various bill forms ; they are correct, but being in triplicate must entail considerable labour of transcription.

We proceed to the third part of our duty, viz., to prescribe a complete system of books and accounts, and to suggest the method of bringing them into use.

Cash-book, A.—The form proposed differs from that in use in having the debits and credits on different sides of the book. Columns 2 and 3 correspond with 5 and 6 of the present book. The transactions of each day should be posted on the evening of that day and a balance struck.

Daily Abstract of Receipts, B ; Daily Abstract of Disbursements, C.—These should be posted simultaneously with the cash-book. The budget arrangement is adopted in both these forms. For purposes of convenience and ready reference, the budget provision under each of the different heads of receipts and charges is entered in red-ink. The last column of the abstract should correspond with the total receipts and expenditure exhibited in the cash-book, and thus afford an efficient check one on the other.

European House Register, D ; Native House Register, E.—The form of this book proposed for adoption is calculated to afford a complete record of all matters connected with the house-tax.

Remittances to the Bank of collections on this account should be made in the manner prescribed in receipt note attached and marked DD. The form of bill to be furnished to house-owners is attached and marked EE.

Register of Arts, Professions, Trades, and Callings.—The form of this register is calculated to afford all the information required by Sections 58 and 61 of the Municipal Act. Receipts and Bill Forms marked FF is attached.

Register of Vehicles and Animals G.—GG. Receipt and Bill Forms.

Register of Carts and other Vehicles without springs, &c., H.—HH Receipt Form.

Similar forms of remittance receipts should be adopted for fees, fines, and other miscellaneous receipts.

(Signed) T. G. DAVIS,
(,,) W. CAMERON GEDDES, } *Auditors.*

From Surgeon J. ROSS, M.D., Medical Officer in charge of the Southern District and Jails, Ootacamund, to H. B. GRIGG, Esq., B.A., Honorary Secretary to the Municipal Commission, Ootacamund, dated Ootacamund, 21st April 1873, No. 15.

In reply to your letter, No. 19, of the 16th instant, I have the honour to inform you that, during the months of April, May, and June 1872, the health of my district was not so good as on previous years. Bowel-complaints and affections of the chest were rather prevalent in these months.

2. During the remaining nine months of the year, up to 31st March 1873, the health of my district has been very good.

Concise Report.

The public health during the past year has, according to the report of my predecessor, been very good. The conditions favouring the existence of continued fever of a typhoid type were noticed during July, inasmuch as one well-marked case of it occurred, and five cases of small-pox have been known to exist, but, with these exceptions, nothing like epidemic disease has occurred There has been no cholera.

The dispensary has continued to increase in popularity for the last three years as follows :—4268, 5599, and this last year 6263. This state of affairs is no doubt greatly due, as pointed out by Dr. Pearl, to the attention and willingness of the Hospital Assistant in charge. The principal diseases have been fevers, slight lung disorders, diarrhœa, and dysentery.

Ootacamund, (Signed) W. FARQUHAR DAVIS, M.D., F.R.C.S., Surgeon,
1*st April* 1873. *Medical Officer in charge, Civil Dispensary.*

Ootacamund Civil Dispensary.

In-patients ...	In 1871-72.	Europeans	45
		Natives	299
,, ,, ...	In 1872-73.	Europeans	17
		Natives	362
Out-patients ...	In 1871-72.	Europeans	469
		Natives	5,130
,, ,, ...	In 1872-73.	Europeans	529
		Natives	5,734

Year's expenditure excluding medical officer's salary.

Name of Institution.—Ootacamund Civil Dispensary. *For* 1871, Rs. 5,004-14-2. *For* 1872, Rs. 4,197-3-3.

Income from private subscriptions and sale of medicines, &c.

Name of Institution.—Ootacamund Civil Dispensary. *For* 1871, Rs. 3,753-6-0. *For* 1872, Rs. 4,329-3-5.

Ootacamund, (Signed) W. FARQUHAR DAVIS, M.D., F.R.C.S., Surgeon,
8*th August* 1873. *Medical Officer in charge, Civil Dispensary.*

Municipal Commissioners' Office
Ootacamund 26th August 1873

To

I. R. Cockerell Esquire
President
Ootacamund Municipal
Commission

Sir,

I have the honour to submit the annual Report of this Municipality

2. The income of the Commissioners for the year 1872-73 was Rupees 38.210. including 10000 Rs Government Grant for the Lake Road. G. O. F. D. No 1468 dated 28th October 1872.

3. The year opened with a surplus of Rs 5199, and closed with a surplus of Rs 7518.

4. Deducting the unexpended balance of the Government grant for the Lake Road the actual surplus was Rs 723.

5. The total outstandings on account of Rates & Taxes, at the end of 1871-72 were Rs 1370; of the past year Rs 1224

6. There was also a sum of Rs 329 due to the Commissioners on account of mar-

Ootacamund Mun: Report
1872-73

Finl 29 May 72 Rs 137-139.
" 9 Sept 72 " 44-45.
2 Oct 72 " 23-24.
28 " " 263-264.
3 Dec " 40-41
10 Oct 71 " 45-46.
30 Nov 70 " 146-147 Mis.
Finl 9 Jany 73 " 53-54.
14 May 73 " 148-149.
23 " 233-234.

Finl

No. 44
1872.

Date—8 September
Rec'd 15.

Commissioner's Office,
Ootacamund.

To

The Chief Secretary
to Government
Fort St George.

Ootacamund

Enclosures, 1 (2)
Annual Report.

SUBJECT.

Ootacamund Municipality.

Submitting the Report
of the Municipal Commission
of Ootacamund for the year
1872-73.

C 22/1
A 24—
C 24-
R 29
C 29/1

Market Tolls from 1871-72 (vide para 15. Report 1871-72) recovered through the Court in the current year.

Receipts

7- The total receipts from all sources, excluding the Rs 10,000. Government Grant, were Rs 28,210 or Rs 5,378 in excess of the Budget Estimate, and, after allowing for the excess of the Municipal Fund, there remains a true excess of Receipts under Taxes and Miscellaneous of Rs 1928. Of this amount Rs 441. are for Taxes, the balance for sale of Poudrette and the Slaughter House and market Farms. The Commissioners regard this result of the years administration as satisfactory, their income having risen over 8 per. Cent. without any extra burthen being imposed on the tax payers.

8- The following statement will show the comparative receipts from all sources, excluding Government Grants and contributions, since the establishment of the Commission.

1868-69	1869-70	1870-71	1871-72	1872-73.
22,861	23,896.	26,429	23,909.	28,210.

Rates and Taxes.

9. The total income from this source (Rs 441 in excess of the estimate) appears in the following statement contrasted with the actual receipts during the four previous years.

Collection including arrears.

1868-69	1869-70	1870-71	1871-72	1872-73.
20496	19,559	18,812	16,338	16597

Taking the population of Ootacamund during 1872-73 at 10,086 the incidence of direct taxation per head, deducting Magisterial fines is Rs 1-9-8. and per tax payer Rs 14-9-0*

Rates on Houses & Lands.

10. The actual collections were thus 555 Rs in excess of the Budget Estimate, which is mainly due to House Agents not taking advantage of Section 50. Remissions however amounting Rs 1491 against Rs 1162 in 1870-71

* or Rs 9-10-5 if the number of Houses & not Householders is taken for the basis of the calculation

Collections.

1872-73 Estimate	1872-73 Current	1872-73 arrears	1871-72 Current	1871-72 arrears
9256	9494	316.	10,096	138

under Act X 65, were granted.

There are in the station 231 Houses known as European distributed amongst about 143 owners, the far greater majority of whom are Europeans. On the other hand, there are 1060 native Houses divided among 580 owners. The total yield of the tax on former was Rs 7810, on the latter Rs 1684, an incidence of Rs 54-9-10 on the former. Rs 2-14-5 on the latter

Tax on Arts, trades &c.

	1868-69	1869-70	1870-71	1871-72	1872-73
amount of tax	4418	3516	3102	2676	2851
no. of tax payers.	1237	1111	972	918	828

	Half year ending 30 Sept 1871	Half year ending 31st March 1872	Half year ending 30 Sept 1872	Half year ending 31st March 1873
Class				
I	1	1	1	1
II	13	12	13	13
III	34	29	30	28
IV	43	43	49	49
V	112	109	108	97
VI	197	186	180	155
VII	35	35	32	33
VIII	36	32	26	13.
Total.	471	447	439	389.

The estimated yield of this tax was Rs 3000, and as the current arrears amounted on 1st April to 586 Rs, the estimate was rather below the mark. There has however been a gradual decrease in the number of tax payers, and as there has been little change among the officials and the leading native traders (vide marginal statement) these figures show unmistakeably how prejudicial this tax, combined with

other circumstances has been to the smaller traders and artizans, who have gradually been moving from the Town to the Low Country. It is to be observed that there were only 198 assessed in the 4 lowest classes for half year ending 31st March 1873 against 362 for same period in 1871-72, a difference of no less than 164. A great many of these however left in 1871-72, and early in 1872-73; and consequently the high amount of arrears The Commissioners therefore regard with favour the abolition of this impost.

298 ?

64 ?

Taxes on vehicles, animals &c.

	Half year ending 30 Sept 1871	Half year ending 30 Sept 1872	Half year ending 31 March 1872	Half year ending 31 March 1873
4 wheeled carriages drawn by 2 horses	17	20	14	16
Do by Horse or bullock	81	89	51	59
2 wheeled carriages drawn by horse &c	25	21	18	16
Horses	132	139	64	61
Ponies under 13 hands	163	183	116	108
Do 11 hands	12	8	10	5
Bullocks	266	242	258	254
asses	5	22	23	18
Dogs	399	245	471	255

12

The subjoined statement shows the comparative yield of this tax in the following years.

	1868-69	1869-70	1870-71	1871-72	1872-73
amount	3287	2555	3037	2646	2731-
no of Licenses	468	356	403	761	483-

Registration of Carts

The receipts amounted to Rs 223. Six Rupees in excess of the estimate, and also of the collections in 1871-72.

License Fees

13 The total collections were Rs 605 (Rs 145 below the estimate) derived from the following sources

Bandy Stand	467-4-0
Burning bricks	43-2-0
Woodyard	25-0-0
Burying Dead animals	53-12-0

Fines

Magisterial fines	Notice of Demand fees	Warrant fees.
374-8-0	43-6-0	16-12-0

14 The receipts under this head were Rs 374 against 313 in 1871-72

15 The following statement shows of the number of prosecutions under the Act and Bye-laws comparatively during the last five years.

Nature of Offence.		Cases.					Persons prosecuted.					Persons convicted.				
		1869	1870	1871	1872	1873	1869	1870	1871	1872	1873	1869	1870	1871	1872	1873
Act X of 1865. Sect:	60	1										1				
	68		4										2			
	88	18										52	20			
	89		11	12										13		
	101	3	19									4	19			
	108	2	1									3	1			
	112	1										1				
	130		1										1			
Act III of 1871. Section	67									3					3	
	94									4	5				4	5
	100										2					2
	104									1	1				1	1
	116									4	11				4	11
	127										1					1
	129									2					2	
	136										4					4
Bye-laws Nos.	2	3	2							1	5	9	5		1	5
	3										1					1
	4	6	10							1	1	11	20		1	1
	6	2	10							12	52	2	8		11	52
	8	1											2			
	11									1					1	
	13		1										1			
	14									1					1	
	16															
	17									3					3	
	20		1							1			1		1	
	21	1										2				
	22		9										13			
	24	24	105							34	69	24	105		34	68
	25		6							5	7		13		5	2
	26		1										1			
	27									2					1	
	28										3					3
	29		2								1					
	32									3					3	
	33									1					1	
		165	109	24	13	77	158									

8 3 10

Miscellaneous Receipts

Market Tolls & Slaughter Houses

16 The right of levying these fees was sold by public Auction. Each realized considerably more than in 1871-72 viz Rs179 and Rs106. respectively, but did not reach the figures obtained in 1870-71, though considerably in excess of the estimate

	1868-69	1869-70	1870-71	1871-72	1872-73
Market Tolls.	1969	1975	2656	1481	2479
Slaughtering fees.	"	819	1570	807	1452

17 The Receipts from the remaining sources is as shown in the marginal Statement.

Sale of Sweepings	45-2-0
Private Scavengering ...	1042-7-7
Sale of Materials.	12-4-6.
" of Poudrette	870-8-6.
" Measures	38-6-0.

18 The proceeds of private Scavengering, was slightly in excess of the Estimate. The Commissioners realized Rs870. by the sale of Poudrette, against an Estimate of Rs300, and Rs 724, proceeds in 1871-72.

19 The quantity sold was 220 Tons, against 213 in 1871-72, and 68 in 1870-71.

Expenditure

70 The total outgoings of the year amounted to Rs 30,692 divided as follows

Grant I. New works	5,724 7 3	
Repairs	5,167 3 11	
	10,891 11 2	
Grant II Education	402 4 9	
Grant III Sanitation and Medical Services	9,051 3 11	
Grant IV Miscellaneous	4,744 12 10	
Grant V Supervision and management	3,387 13 4	
Refunds overdrawn Government contribution	15 7 6 11 1	
Refunds of current taxes	62 13 4	
Advances recoverable	575 0 0	
	30,692 6 5	

Grant I. New Works.

Communications	3205.
Sanitj & Miscellaneous.	2518.

71 The expenditure under communications shows the actual expenditure for the Lake Road grant up to 1st April. Of this amount Rs 2000 were placed at the disposal of the District Engineer. The balance was expended upon the junction of the roads on the North

North side of the Willow Bund, and upon the road leading by the Upper Lake across the Market area, (the completion of which was absolutely necessary for perfecting the Lake Road scheme). and in breaking up Blue metal for the Lake Road, the reconstruction of which was confided to the District Engineer. Eight hundred and Sixty three cubic yards of Blue metal were broken up on the Pykarrah Road, and have since been handed over to Captain Morant. The total cost of breaking this metal, including the purchase from Mrs Hodgson of the small triangular piece of land, South of the Willow Bund, for the sake of the metal thereon, was Rs 2432. Since the beginning of June however the Commissioners, have taken no part in the prosecution of this work leaving it entirely to the Public Work Depart-

Department. They had however originally agreed to make up metal for the Road, though leaving the task of reconstruction to the District Engineer. As regards that portion of the work which was assigned to them, the expenditure thereon, up to the 15th Instant, was Rs 3272. For this amount the work done was as follows

In raising the causeway across the Market area 1313 cubic yards of earth, were carted, and laid down.

594 cubic yards of laterite were broken, and spread for the Willow Bund to the cistern near the chuttrum.

186 cubic yards of blue metal broken but not yet delivered

5 culverts 2 6 x 1/2 x 1/2 were built. The road throughout its entire length was drained, and barrelled the banks of the portion across the Market, were turfed and a neat fence (post and rail) constructed on each side. For completing

1000 yards.

this portion of the road most of the laterite has been carted, and will be spread immediately - and in the course of September the Commissioners trust to have the blue metal laid down. With the balance of the grant not accounted for, they hope to be able to raise and metal thoroughly, the road from the Brahmins Bridge to Gool Mahomeds gate, and from the Market Corner to the eastern end of the Bandy Stand.-

Rs 2300.

22 - For new works Sanitary and Miscellaneous no provision was made in the Budget, but the funds at the disposal of the Commissioners enabled them to spend over Rs 2500. under this head. Of this sum Rs 760 were spent on the erection of Poudrette and dry earth bins. In all eight sets of bins had been erected before the close of the year with 13 compartments

for dry-earth or ash, and 21 for Poudrette - the former capable of holding an aggregate quantity of 16 tons of ash, the latter of 80 tons of Poudrette.

23 - The erection of these bins has enabled the Commissioners to dispense with 2 tank carts, thus effecting at the present rate a saving of Rs 70 per mensem or ~ Rs 840 per annum, and consequently redeeming the outlay in one year.

24 - The Commissioners regard the change that is being carried out in the sanitary arrangements of the Town as satisfactory. The result of the experiment has been to show that the dry-earth system modified to suit the climatic exigencies of the place, recommends itself, both on economic and sanitary grounds. The Commissioners admit that the working is still far from what they would wish,

but they believe that benefitting by esperience, they will be able in time to render it highly satisfactory, and do not hesitate to pronounce it a great improvement on anything heretofore attempted in the Station. The system has not been extended to more than half the Town, but the Commissioners trust that during the present year their funds will admit of their completing it, as far as the Public Latrines are concerned; and also that gradually owners of houses will see the advisability of erecting bins on their premises. Already three great things have been gained, the nuisance of the tank carts has almost disappeared from the Public Streets, the roads are saved the wear and tear of these heavy vehicles and lastly a considerable ~~direct~~ saving has been effected.

25. Besides the construction of Poudrette bins, two latrines in the Charcoal village and one on the Telegraph Hill were removed to less exposed sites, and reconstructed on a modification of the ~

of the Coimbatore System — Two latrines were also removed from the back of Abdool Cauder's Shop, and erected near the main Bazaar Street The Agraharam latrine was remodelled. There can be no question that all the original latrines will have to be re-modelled - the plan formerly adopted, that of a square cornered trench with out outlet, having been found from experience to be inconsistent with proper cleanliness. A modification of the bucket system, approved in G. O. dated 23rd May No 721. is that adopted by the Commissioners in the new Latrines in course of erection this year. Several minor works were carried out which need no special mention, and appear under the head of Repairs, Sanitary & Miscellaneous.

76 A large latrine including within its walls ash and powdered bins was also begun and has since been completed. It contains 19 buckets, 10 for men and 9 for women

The erection of this latrine has enabled the Commissioners to do away with the two conspicuous corrugated iron sheds near the cattle Pound; and also the two latrines behind the Monegar Choultry - all of which had become public nuisances. A third tank cart has been stopped, since this Latrine's completion effecting a monthly saving of about Rs35. So far the change of system has required no increase in the Sotty establishment, but to perfect the system some small increase will be necessary.

Poudrette Shed. 77 -

This rough shed situated beyond Woodstock was considerably enlarged early in the year at a cost of Rs 290. This however was before the introduction of the present changes in conservancy. The expenditure was chiefly on the purchase of iron roofing, which, as so large a shed will not now be required, will be utilized in other ways.

Mutton Butchers.

Meat Room. The Mutton Butchers were supplied with a large airy meat-room 18 X 16. The floor is asphalled & the roof of corrugated iron. The cost was Rs 750. A large room had in the previous year been erected for the Beef Butchers. The appointments for slaughtering cattle and storing meat are now tolerably satisfactory and the practice of keeping the meat in the Butchers huts, has to a great extent ceased, but the erection of a Butchers Market, long a crying want, is still delayed, and can hardly be contemplated for some time, at least with the means at present at the disposal of the Commissioners

Bazaar Drainage. 28.

Though the drainage of the Bazaar is still very defective, yet something has been done in the year, and more would have been done, but the Commissioners have been waiting

waiting for a supply of large semicircular earthenware drains, which the District Engineer is kindly manufacturing for them, and which are now nearly ready. Four hundred and ninety four running yards of rubble stone side drains have been constructed by the Commissioners, at a cost of Rs 345. mainly on the South Bazaar Road, the condition of which has been markedly improved. The District Engineer has also constructed similar drains, measuring in all 845 running yards, at a cost of Rs 313, from the funds placed at his disposal in 1870-71.

Bandy Stand

29- During the year, a large catch drain was dug round the upper side of the enclosure, the western and southern sides of which were neatly fenced, at a cost of Rs 138. Towards the close of the year the Commissioners began the erection of a large cattle shed of eucalyptus poles and leaf shingles, 150 ft. x 20 ft. This shed is now complete, and affords shelter for at least 200 head of

cattle. The upper bank was also planted last monsoon with a row of cupressus macrocarpa. This shed is not adequate, but the Commissioners hope next year to be able to construct another shed along the northern side of the area and thus afford shelter for all cattle brought to the Market. The Government have recently sanctioned a bye-law altering the rate of fees. It is hoped that the additional revenue arising therefrom, will soon recoup the Commissioners for this expenditure, and enable them eventually to carry out further improvements.

30- Besides the above works the District Engineer laid out of Municipal Funds placed at his disposal in 1872-73: Rs547 being the expenditure upon the three drinking water cisterns in the Bazaar during the year. At the close of the year he had still Rs569. on hand for the work.

The work done by him in
connection with the Water sup
~~to the Res.~~ he thus de
scribes "From the point wh
the water supply enters t
native Town, 10 earthenwa
pipes with flange, and d
socket joints, set in mor
have been laid for a total
distance of 707 yards 11 sid
trapped brick, and mort
cisterns have also been built
for obtaining access to the p
ing which is below ground.
All these cisterns are fitted
with padlock corrugated
Iron covers" He also laid
out Rs 155, from the same
source, in pointing with
chunam the rough stone
drop near the Carrying
Company's premises. The
rough stone work was done
by convict labour

Establishment:

31. In the Budget Rs 3300 were
allotted to Establishment
but this was a fiction; the
employees being paid by the
day. Rs 50 of the Manager's
salary debited to Grant I only
is now shown under this head

Repairs	
Communications	3580.
Sanity & miscellaneous.	757.
Establishment	600.
Tools and Plants	227.

Communications. The most important Repairs effected, were the improvement of the approach to the Library by raising the road, and constructing a large culvert for the water supply. The construction by Captain Morant of a large culvert on the road to upper Morne wood for carrying off the drainage from the Public Gardens, (the cost Rs 200 is not included in the above expenditure) and ~~the~~ metalling 136 running yards of the road. The Garden Road was repaired, and a parapet wall 29 feet long and 3 feet high was constructed near the Market. The cross road from the Commercial Road to Montauban was thoroughly repaired. and the road from near St Thomas Church to the gate of Audry House was repaired with laterite, at a cost of about Rs 900. Of this amount Rs 560 were expended by the District

Engineer. The road passing round Stone-House towards Woodlands was also metalled and drained 32- The main Road Bazaar which had become impassable was metalled throughout at a total cost of Rs 916. The reconstruction of the Lower Bazaar Road from the Lake Road Grant was begun. The Kandal Road was also repaired and a large culvert constructed in the hollow below Westbury. In all 265 cubic yards of blue metal were spread on different roads, and 368 cubic yards of laterite. About 150 cubic yards of blue metal were broken up at the European Jail, and since the close of the year, placed on the roads. About 10 convicts are kept at this work; the stone being carted to the Jail by the Municipality

Grant II Education.
Salary Grants.
Results Grant
Contribution

33 This is the first year in which any expenditure has been incurred for Education

The Commissioners on the expressed approval of the Acting Director of Public Instruction sanctioned salary grants to three of the teachers of the Tamil Mission School. They felt that whilst it is extremely difficult to secure certificated teachers, on the Hills, without offering good salaries, the irregular attendance of the children, owing to various local causes, rendered it extremely difficult to secure good returns under the Results system. The result has been fairly satisfactory judging from the recent Report of the Divisional Inspector of Schools The average attendance for the year 1872-73 was 72 against 64 in 1871-72. A small grant under the Results' system was paid to the Committee of the Tamil Girls School. During the year grants were applied for on behalf of the French Mission School, at Metucherry, and Mr Laurences elementary

school in the Bazaar
The Commissioners professed their willingness to aid on condition that the Schools were examined under the Results System. A building grant of Rs 3000 to the Breeks Memorial School was also promised (sanctioned in G. O. dated 14th May 1873 No. 657) a moiety to be paid in the current year. Salary grant of Rs 50 per mensem was also promised, and paid since 1st April last.

34 - The educational requirements of the Town are still great as taking 1/7th of the population as the number of children of an age to attend school, the Commissioners estimate that probably only 1 child in 4 is at present under instruction.

Grand III - Sanitation and Medical services.

Dispensary	500.
Vaccination	208.
Regr of Births and Deaths	120.
Conservancy	8222.

35 - In accordance with G. O. J. D. dated 10th October 1871. No 543. the contribution of Rs 500 was paid to Government on account of the Dispensary. There was an increase of ~~316~~ 315 In patients, and ~~663~~ 664. out patients compared with 1871-72 vide statement appended.

Vaccination

Population	Under one year		Over one year		
	Male	Female	Male	Female	Total
100 86	55	71	252	219	597

Europeans & Eurasians . 54.
Hindoos . 495.
Mahomedans . 43.
Other castes . 5
597

The total number of persons vaccinated was 597 against 515 in 1871-72. about 6 per cent of the population. The total number of Mussulmans is low compared with the Hindoos. The result might have been otherwise, as the Vaccinator is not only a Mussulman, but a religious teacher. Only 17 European and East Indian children, under one year, were vaccinated. It is evident all such vaccinations, can not therefore be registered The ratio of Vaccination to Births is 1: 3.48.

Registration of Births and Deaths.

36

The Vaccinator is also Registrar. Four hundred and forty nine births were registered - 206 male, and 243 female. 44.5 per mille. The Registered deaths numbered 307 persons, of whom 151 were males - 156 females, 30.7 per mille. Of these 88 or nearly 29 per cent were children under one year This is in excess of last year, but the Commissioners regard it as the result of better registeration. The same remark applies to the Births. The

system of registration still however calls for improvement Dr Davis has kindly undertaken to superintend the work for a short period as an experiment, and the registers have accordingly been removed to the Dispensary. The Commissioners considering that this Department should be entrusted to the Medical Officer in charge of that Institution, who has also under his care the most populous part of the station

Conservancy Establishment	4274.
Sanitary Service cost of Conser^{cy} Carts.	3611.
Contingencies	337.
	8222.

9/ The total expenditure is Rs 414 under the Budget Estimate. This includes the water course establishment, which will be shown in the current year under Grant IV amounting to about Rs 400. The Watercourse Inspector's pay was raised from Rs 20 to Rs 25 per mensem in Consequence of his increased work on the Northern Supply Channel

The number of conservancy

Carts was 11 per diem.
The average number of
Sweepers employed was
38 ~~them~~ & Superintended
by 2 maistries and 1 Conservan
=cy Inspector.

Grant IV Miscellaneous
Municipal purposes.

Choultries	
establishment	17.
avenues	182.
Repayment of Govt. Loan	4074.
Court Expenses	84
Poudrette	385.

38 The total expenditure under this grant was Rs 4744
The Market chultrum was taken over in July 1872. The establishment is the same as that hitherto paid by Government.
39 - On avenues the expenditure was Rs 182, against 49 in 1871-72. A line of cupressus macrocarpa was, as already stated, planted above the Bandy Stand and has done well. Towards the close of the year, the Commissioners engaged a gardener, directly superintended by the Forest Overseer, it having been found absolutely necessary to keep a special servant, as owing to want of proper care much of the planting heretofore carried out, had proved a failure. The above amount was chiefly spent in repairing fences &c. During the

current year the Commissioners have been carrying out systematic planting, which they believe will add greatly to the appearance of parts of the Station

Government Loan.

40- The instalments due for the year were paid as they fall due. and are as follows.

3 Instalment of Rs 10,000 = 1666-10-8
Interest on Rupees 6666-10-8 = 333-5-4
3 Instalment of Rs 1006-12-8 = 167-12-9
Interest on Balance 671-3-2 = 33-8-11
2nd Instalment of Rs 8993-3-4 = 1498-13-10
Interest on Balance 7494-5-6 = 374-11-5

The amount due to Government on account of principal and interest at close of the year was Rs 12,798-9-9. of which amount the instalment due in June 1873 amounting to Rs 1798 has been paid

Poudrette

41 Rupees 388 were expended in making up this manure This is not the place to enter into the detail of the manufacture. The Commissioners however are glad to state that Mr Broughton who kindly consented to analyze

an average specimen, found it, when perfectly dry, to contain 22.63 per cent of Organic and 77.37 per cent of mineral matter. The proportion of the most important fertilising elements were equivalent to the following. Bone phosphate 10.28 per cent. Potassic carbonate 4.34*. Its English value, when dry, he estimated at £ 5 per ton It is now sold for Rs 10 per ton and the demand does not approximate (at present) to the quantity the Commissioners are able to supply. The specimen sent had been exposed for some time in the open, and was consequently very damp. It lost 38.25 per cent in drying

* ammonia sulphate. 6.17%

Grant V. Supervision and Management

office	2754.
Miscellaneous.	634.

42 The total expenditure on the office was Rs 2576, rather less than the estimate. This is due to entertainment of a new Accountant on Rs 30 An additional bill Collector was employed for one month 43 - under Miscellaneous there was a Saving, under office Rent and printing Charges amounting 67 Rupees

Refunds other than current Taxes.

Rupees 1576.

44 Of this amount Rs 1475 was repayment of Government contribution overdrawn in 1871-72, which has explained last year, should have been repaid in that year

Advances Recoverable

Rupees 575.

45 The chief items of this amount are.

Advanced Bullock Contractor	300
" Lake Road	200

Water supply.

46 Since the close of the year the Commissioners, on the request of the District Engineer, have taken over the Northern Supply Channel and Reservoir. The branch channel from St Stephens, by Mr Sylks Hotel, to Kandal is incomplete and consequently a part of the station much needing a supply of water will for some time be without it. Under G. O. November 16" 1870 No 274 it was decided that this extension should be carried out by convict labour, but when such labour will be available is uncertain. The Commissioners fear it will be long ere they

are able to complete this work out of their own funds as the cost of establishment and upkeep of the present works has now devolved on them. Col Farewell estimates the annual charge for establishment alone, at Rs1800. and though this figure is no doubt excessive, yet the charge cannot but be heavy. No provision was made for it in the current year's Budget, as it was uncertain when the works would be completed. As the Government are aware the question, from what source or sources the Water charge was to be met, has been frequently discussed An increase of 1 per Cent on the House tax was suggested, as also the imposition of a water-rate. In the present condition of the Municipality, the Commissioners are of opinion that neither suggestion can be adopted - and they can only hope to meet the charge by reducing expenditure under other heads.

Lighting

47. No charges were incurred on lighting the Streets during the year under Report, but 19 lamp posts and lamps were ordered from Mr. De Closets

and have been erected during the current year, and were lighted for the first time on the 26 June last. The Commissioners hope gradually to increase the number of lamps but they will not be able to extend the lighting during the current year, as they have already exceeded the Budget allotment.

Changes in the Commission.

48. Early in the year Mr Jer Ryan, resigned the post of Vice President, and the Commissioners elected Mr Schmid to fill his place. Dr Pearl resigned at the close of the year, and has since been succeeded by Dr Davis — Mr Leigh was appointed a Commissioner during the year and Col Russell since its close. Of the three native members only one has performed his duties satisfactorily. The Commissioners have been compelled to request the Government to remove the names of the other two from the Commission, for continued absence

Auditors Report.

49 Messrs H. C. Geddes and J. G. Davis were appointed Auditors. Their report

is appended. They were requested to criticise the present form of Accounts, and to make suggestions. They have received the thanks of the Commissioners for the way in which they performed their duty. It was mentioned in last year's Report that a subcommittee had been engaged on the work of reorganizing the accounts. Owing to three changes in the course of the year in the office of Accountant it was found impossible to introduce all the alterations recommended by the Subcommittee. Much however was done, and considering that the year was one of transition, and the introduction of new forms, without the help of a trained Accountant, the Commissioners regard the report as satisfactory. The experience of the year has also shown them in what points the forms of Account and books recommended by the Subcommittee needed amendment. They have accordingly determined to adopt most of the Auditors' suggestions. It will be observed that in certain

cases, the Auditors' figures differ from that shown in Statement A This is due to an error in heads to which certain charges were debited by the then Accountant. The alterations have accordingly been made.

Arrears

50- much difficulty has been experienced in collecting the arrears. The Commissioners had to dispense with the services of one Collector, and replace him by a more active man. Of the arrears outstanding on the 1st April however Rs 1147 had been collected on 31st July. Rs 35 struck off as irrecoverable. leaving an outstanding balance of Rs 872.

Health

51- The health of the station was on the whole fair, as appears from the accompanying reports of the Medical Officers. Though as before explained the death rate was nominally higher Towards the close of the year however there was a partial outbreak of small pox, introduced from the Low Country. It

It ~~and~~ showed no disposition to spread. It first appeared at Coonoor, and as might have been expected, extended itself later into Ootacamund. The Commissioners would observe that the Town of Coonoor is protected by the Contagious Diseases Act, a fact which cannot but affect prejudicially the health of this Town as compared with that Station. They understand there is much Syphilitic disease in the Native Town, which naturally lowers the general standard of health. They however are prevented from discussing the advisability of introducing the Act, from want of the means to establish a Lock Hospital.

52. Reviewing the history of the year the Commissioners are of opinion that the progress of the Municipality must be regarded as satisfactory - their income drawn from local sources was larger than that of any previous year, and this money was laid out almost entirely during the year. Expenditure has several times so far in advance

in advance of Receipts that the establishments were kept for their pay a month in arrears, and had it not been for the fact that there was a balance of the Government grant in hand upon which the Commissioners were able to draw during the Months of April, May and June, work would latterly have been nearly at a stand still. During these months the receipts are very small, as under the Act, the House tax, a principal source of income, cannot be collected until the expiration of the first three months in the year. The recoverable outstandings at the end of the year were not large, and it is probable that the improvement in the system of collection will leave an insignificant outstanding balance at the end of the current year, so that unless they put by a reserve or extra funds are placed at their disposal the state of affairs will be worse than this year, as the Tax on Arts will have ceased. The Commissioners desire to impress upon the Government the extreme difficulty of their position. If with their present means they can do comparatively little in the way of permanent

improvements, sanitary or otherwise, how can they with revenues diminished by at least 12 per cent. be able to keep the station in a condition that the Government and the Public will approve They would respectfully point out that the incidence of taxation per taxpayer and per head of the population, is higher than in any other Municipality in the Presidency, not excepting the Town of Madras, and this in spite of the fact that an aggregate of about 30 per cent, and of 40 per cent, if the income derived from taxes alone, is considered of the Revenues of the Mofussil Municipalities is drawn from Road Tolls, whilst this Municipality is debarred from this lucrative source of income In other parts of the Presidency the country by this means contributes to the revenues of the Towns. The reverse is the case here. Municipal Taxpayers contribute to the District Funds. If this fact is taken into consideration the incidence of taxation, which is now about Rs 8 per taxpayer at 1.12 per head of population would stand as compared

; compared with the average of other Municipalities at about 20 Rs per tax-payer and Rs 2-8- per head of population. In other words at least 280 per cent in excess of the average incidence per head of population, and 515 per cent in excess of the average incidence per tax payer in the Mofussil Municipalities. The Commissioners would appeal to these simple facts as an unimpeachable reason for hesitating to supply the loss that the cessation of the Profession tax will entail, by an increase of the House tax, and with the exception of Tolls all other sources of income under the Act are in force. Last year they understand there were about Rs 2000-

* 360 per cent - if the incidence is taken at Rs 9. 10. 5-

spent by the Local Fund Board on roads under their care within municipal limits (15 miles) whilst the receipts for the Craigmore Toll were Rs 3200. and on the Kalhutty and Pykarrah Tolls together Rs 2000,- in all about Rs 5200. They therefore consider that were the Craigmore Toll transferred to them from the close of the year, and were they permitted to place toll bars on the other main roads leading into the station, they would derive therefrom a revenue of not less than 6000 Rupees, which sum would more than make good the loss from the cessation of the Profession Tax, even were they still oblized to contribute 2000 Rs per annum for the roads at present under the District Engineer. They are however prepared should the Government sanction the

establishment of tolls to take charge of these roads But should the Government decline to sanction this step they would respectfully suggest that they would be pleased to relieve them of the charge for the up-keep of all the main thoroughfares, leaving to them only the less important lines. Or should neither of these proposals be acceptable to His Excellency the Governor in Council, they would suggest that he would be ~ pleased to make them an annual grant-in-aid, as suggested in the last Report the spending of which ~ should be left to the discretion of the Commissioners. They do not in any way wish to shirk the burden of taxation, but they are of opinion that local direct taxation has reached its limit, and has perhaps

105 43

perhaps already affected prejudicially the prosperity of the place. The facts previously mentioned will show that owing to various causes, among which local taxation must be included, a large number of small traders have left the Town; and it is highly probable that the population is less now than on the date of the last census, which it is to be remembered was taken on the weekly market day, when probably some four or five hundred strangers were in the Town. In the village of Kandal, where at one time many well to do traders lived, few such are now to be found. The fact that no remissions were given in the case of native Houses is no guide to the number of the population, as natives do not take advantage of Section 50. partly from ignorance, and partly from the fact that, even if one person instedd of 20 is residing

in the house, it would not be
treated as unoccupied. The
difficulty experienced in
getting the taxes in, is also
an evidence, that the bur
then is felt. It is not the
Commissioners' wish to lay
undue stress on these things,
nor to raise an outcry again
local imposts. They are well
aware that it is as absurd
as it is unreasonable to expect
Government to do everything
whilst the inhabitants do
nothing. It is also true that
compared with some Mofus
sil Municipalities, their
income does not at first
sight seem small, but when
the cost of labour (at least
30 per cent higher than in
most places in the Presidency
and the necessity of enter
taining a highly paid
European establishment,
are considered, this illusion
vanishes, and the fact re
mains that to meet all
charges on Roads or
Sanitation, or Education

and on Miscellaneous improvements, they virtually have only an income of some 15 or 16 000 Rupees available. or for example Rs 1 to 5 1/2 as compared with Trichinopoly Rs 1 to 4 Rs with Vellore Rs 1 to 2 with Cuddapah, and this not taking into account the annual instalments for repaying the debt amounting to about 1/6 of their income. And yet the Town is now the seat of Government for a great portion of the year, and has been described by the Secretary of State as the most important of Imperial Sanitaria The Commissioners moreover recalling the recent liberality of the Government, are firmly persuaded, that they will readily admit that the speedy improvement of this town, and its environs, concerning, as it does, deeply not only the people of this place, but the European population of the Presidency

38
109
46

Presidency generally is too great an undertaking for their unaided resources, and would confidently hope that His Excellency the Governor in Council will be pleased to place at their disposal within the next few years funds sufficient to place the Town on a thoroughly satisfactory footing as regards its sanitation, its roads, its water supply and its Markets, leaving to them the duty of maintaining such works in good order.

I have the honor to be
Sir
your most Obdt. Servt.

[illegible]
Hony Secy and

H. Cotton
President -
Oldham Municipality.

Enclosure No 1 Letter
Commissioner Public Health
Dr Septr 1873.

Colaba
21st April 1873.

No 15
From

Surgeon J. Ross. M.B.
Medl. Officer in ch. South Distt
and Jails Colaba

To

The Honble Secretary
Municipal Commission
Colaba

Sir

In reply to your letter No 19 of the 16th inst. I have the honor to inform you that during the months of April, May and June 1872. the health of my district was not so good as on previous years- Bowel complaints and affections of the chest were rather prevalent in these months.

During the remaining 9 months of year, up to 31st March 1873. the health of my district has been very good.

I have the honor to be
Sir
Your most obdt. Servt
(Sd) James Ross
Medl. Officer
Jails

True Copy

Concise Report. 1873

The Public health during the past year, has according to the report of my Predicessor been very good. The conditions favouring the existence of continued fevers of a Typhoid type were noticed during July inasmuch as one well marked case of it occurred, & five cases of Small pox have been known to exist but with these exceptions nothing like epidemic disease has occurred. There has been no cholera.

The Dispensary has continued to increase in popularity for the last three years as follows. 4268, 5599. and this last year 6263. this State of affairs is no doubt greatly due as pointed out by Dr Peard to the attention and willingness of the Hospital Assistant in charge. The Principal diseases have been fevers, slight lung disorders, diarrhoea and dysentery.

(Sd) W. Farquhar Davis
M.D. F.R.C.S.
Surgeon

Medl Officer in charge
Civil Dispensary.

Placaunel
1st April 1873

True copy
W. Farquhar Davis
Hon Sec

Name of Institution	In Patients				Out Patients			
	1871-72		1872-73		1871-72		1872-73	
	Europeans	Natives	Europeans	Natives	Europeans	Natives	Europeans	Natives
Calacaumud Civil Dispensary.	45	299	17	362	469	5130	529	5704

Years Expenditure excluding Medical officers Salary.

Name of Institution	1871			1872		
Calacaumud Civil Dispensary	5,004	14	2	4197	3	3

Income from Private Subscriptions & Sale of Medicines &c.

Name of Institution	1871			1872		
Calacaumud Civil Dispensary	3763	6	"	4329	3	8

Calacaumud
8th August 1873.

(Sd) W. Farquhar Davis
M.D.
Surgeon.
Medical officer in charge
Civil Dispensary
Calacaumud

True copy
[illegible]
Asst Sec.

Colaba Station P.O.
Government of India
Public Department
Bombay 23rd September 1873

Colaba
9th May 1873.

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Report on the Audit of the Accounts of the Colaba Municipality for the official year 1872-73.

The rates of assessment in the various registers are computed correctly and are in accordance with the Municipal Act, except in the case of Vehicles and animals separately noticed below.

The Receipts and charges for the year are exhibited in the Abstract accompanying. The Balance in hand on 31st March 1873 was Rupees 7,518-6-4.

Abstract of Receipts and Disbursements

The classification adopted in the Abstract of Receipts and disbursements is that prescribed by Government for the Budget Estimate of the Municipality. The materials for this Statement have been principally obtained from the Cash book.

Cash Book.

The Cash book is of the nature of a cash book and journal combined. Two forms have been in use during the year. One for the first half year, in which the System of double entry was adopted. For in the first month the head of account is filled in. During the subsequent months the book professes to exhibit nothing more than cash transactions. Columns of this book, being so limited, cannot possibly afford the information it is intended to record. The book used during the latter half of the year is more elaborate.

Column 2 is of little use. The information afforded in Column 3 (in the case of receipts) and Columns 4 and 7 would find a more appropriate place in the Columns of Particulars. In the case of expenditure Column 3 is blank throughout. Columns 8 and 9 should have been transposed and the sub Column "Arrears" under 9 should have been placed before "Current." The promiscuous use of pencil ink in the cash book is objectionable. This material should as a rule be used only for noting alterations.

We have examined the various Registers maintained and beg to annex a Statement of Demand, Collection, and balance prepared therefrom, without remarks on the different books.

	Demand			Collection			Balance			Difference between Registers & Cash Book			Proposed fees.		
										Increase		Decrease			
European House Register	962	3	1	781	0	7	181	11	11				7	10	"
Native House Register	181	11	10	155	1	1	25	10	9	"	"	2	6	"	18	12	"
Register of Lands	12	12	3	12	12	3	"	"	"						"	"	"
Arts and professions	324	"	"	265	"	"	58	"	"	3	"	"	"	"	20	12	"
Vehicles and Animals	27	5	4	26	9	6	6	3	4	"	"	"	1	4	1	12	"
Register of Carts	-	"	"	20	8	12	"	"	"	3	1	"	"	"			

House Registers. The European and Native House Registers maintained under Section 43 have been posted with care and are neatly kept. The Native House Register makes provision for recording the information required under Sec. 50 to enable the Commissioners to grant remissions.

Register of Arts and Professions

The Process fee and the tax proper are both shown in one Column. It is desirable to show these items separately.

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Neither of the Registers contains the certificate prescribed by Section 48.

The Arts and professions Register (prescribed by Section 61) is very defective. No attempt has been made to fill up Column 3 (as required by Section 61), Column 5 is not completed in which, Column 7 which is an important one as affording the demand under this tax is blank throughout. The system of numbering in this book is productive of much confusion. A series of Consecutive numbers is assigned to each class. When a Bill is referred to by number it is difficult to find it as a corresponding for each half year's distinguishing the Series for the second half year by the addition of a letter thus 13 B, 19 B, 48 B &c.

Fees. The Process in this Register also are not shown separately from the tax proper.

Register of Vehicles and Animals.

The Register of Vehicles and Animals maintained under Section 71 contains some erroneous entries.

The following numbers shown a tax paid but for what it is not specified—

1st half year No. 12

2nd half year No. 30.

The following discrepancies exist.

The following descrepancies exist.

1st half year			
No 25 Tax due	Rupees	9-0-0	
Tax demanded	"	9-12-0	
No 38 Tax due	"	2-12-0	A
Tax demanded	"	1-8-0	A
No 79 Tax due	"	14-8-0	A
Tax demanded	"	19-0-0	A
2nd half year.			
No 8 Tax due	"	8-0-0	A
Tax demanded	"	12-8-0	A
No 13 Tax due	"	13-8-0	A
Tax demanded	"	18-0-0	A
No 62 Tax due	"	2-8-0	
Tax demanded	"	2-4-0	
No 225 Tax due	"	2-0-0	A.
Tax demanded	"	1-12-0	A.

In the case of these items marked A the error is occasioned by the omission to post in the Registes alterations made in the Licenses — The Process fees in this Registes also are included with the tax proper.

The Registes of Carts (under Sections 74 & 75) has been regularly posted and is neatly kept — Column 5 however is not filled up. Registes of Carts

Besides the above two Abstract books of receipts and expenditure have been maintained in the office and a Pass Book by the Bank.

The first of these, a monthly abstract book arranged in debtor and creditor form is a neat, carefully prepared and well kept book. It fails however Monthly Abstract Book of Receipts and charges.

in not adopting the classification of the Budget and is not authenticated. 121

Daily Abstract Books of Receipts and Charges. The daily abstract books of Receipts and charges are two cumbersome volumes to which the same objections obtain as in the case of the Monthly Abstract Book.

Bank Pass Book. It was found impossible to obtain information with any degree of accuracy from the Bank Pass Book as some of the figures are not decipherable. The accounts in this Book are by the Calendar and not by the official years.

Vouchers. We have examined the Vouchers and found those pertaining to the first 6 months, complete and carefully and neatly numbered and arranged. Those for the latter half of the years are not numbered.

The following payments are not supported by Vouchers.

October 28th	Rupees	48-11-0	to Escoffier.
November 18"	"	50-0-0	to Mr. Pope
November 21"	"	275-0-16	Capt. Moore.
January 10"	"	100-0-0	Carcopany
Do	"	1-10-8	— Do —
January 14"	"	25-0-0	advanced to Mr. Cranston
January 22"	"	200-0-0	advanced to Mr. Browning
January 24"	"	31-1-6	paid to Mr. Lund
March 1st	"	25-12-0	paid to Mr. Cranston

We have also examined the various Bill forms; they are correct, but being in triplicate must entail considerable labor of transcription. Bill forms.

We proceed to the third part of our duty namely to prescribe a complete System of Books and accounts and to suggest the method of bringing them into use.

The form proposed differs from that in use in having the debits and Credits on different sides of the Book. Columns 2 and 3 correspond with 5 and 6 of the present Book. The transactions of each day should be posted on the evening of that day and a balance struck. Cash Book A.

These should be posted simultaneously with the Cash Book. The Budget arrangement is adopted in both these forms. For purposes of convenience and ready reference, the Budget provision under each of the different heads of Receipts and charges is entered in red ink. The last Column of the abstract should correspond with the total receipts and expenditure exhibited in the Cash book and thus afford a check on the Daily Abstract of Receipts & Daily Abstract of Disbursements C.

The form of this book proposed for adoption is calculated to afford a complete record of all matters connected with the House tax. Remittances to the Bank of Collections on this account should be made in the manner prescribed in Receipt note attached and marked DD. The form of Bill to be furnished to House owners is attached and marked EE. European House Register D Native House Register E

The form of this Register is calculated to afford all the information required by Sections 58 & 61 of the Municipal Act. Receipts and Bill forms marked FF is attached. Registers of Carts Professions, Trades and Callings. 173

GG Receipt and Bill forms. Registers of Vehicles and animals G

HH Receipt form. Register of Carts and other Vehicles without springs H.

Similar forms of Remittance Receipts should be adopted for Fees, Fines and other Miscellaneous Receipts.

Signed. J. G. Davis.
" H. Cameron Geddes.
Auditors.

Municipal Office
Ootacamund 18th September 1873

1/125

No 144

From

J. R. Cockerell Esquire
President Ootacamund
Municipality - Ootacamund

To

The Chief Secretary
to Government
Ootacamund

Sir

I have the honor to submit the report of the Municipal Commissioners of Ootacamund for the year 1872-73.

2. The report opens with a short account of the expenditure of the Government grant for the Lake Road, made during the year of 10000 Rupees. Upon this subject I need only remark for the present that soon after the close of the official year, the Commissioners had in all 1278 cubic yards of granite metal ready, of which 863 yards were handed over subsequently to Captain Morant for deposit on the Lake Road. I shall submit a separate and detailed report upon this Road shortly. During 1870-71 only 364 cubic yards of blue metal were laid on Municipal roads and in 1871-72 only 503 cubic yards. When I took charge of the Commissioners Office in June last year there was no metal ready. The difference between the past and preceding years is therefore considerable. Since the close of the past official year the Commissioners have

been

been without interruption preparing metal. A cubic yard of blue metal laid costs, speaking roughly, 4 Rupees and if the stone has to be blasted before being broken up the additional cost per cubic yard is Rupees 1-4-0 to Rupees 1-8-0.

3. The Commissioners explain the work generally on the roads apart from the Lake Road that has been effected during the past year. The main Bazaar road which was impassible in wet weather has been made practicable at all seasons, for carriages on springs.

Similarly with the approach bit past Goolbrahoneds Shop. Similarly with the road below Stonehouse & Woodlands.

Peytons Hill which used to be very deep in wet weather has been metalled. The road to the Library has been put in thorough repair.

The cross cut from Montalbans to the commercial road has been made passable at all seasons.

The Church Hill road has been repaired. The above constitute the larger repairs.

4. With regard to Sanitation the Commissioners have been pleased with the new Latrine arrangements which have resulted in comparative cleanliness in the new Latrines and in the partial abatement of the Tank cart nuisance.

5. The Commissioners discuss the question of a water rate for water drawn from the Water Scheme Reservoirs. They consider a rate impolitic on

on the ground that Rate payers are taxed at present directly more heavily in Coteacamund than in any other Town in the Madras Presidency. This is no doubt the case with regard to Europeans and East Indians who between them pay the bulk of the direct Taxes. These classes aggregate about 600 in number. The direct taxes paid by natives on the other hand who are 10000 in number are 1684 Rupees on Horses, Rupees 224 on bandies, and Rupees 1300 - the Tax on professions. In all Rupees 3208 only. The abolition of the profession tax will reduce the burdens on Natives to a minimum. In these circumstances the Natives might readily bear an increased Horse tax to pay for their water supply but if the tax on Native Horses was enhanced a similar increase would necessarily be imposed on the European Horse property because Government might consider it invidious to draw class distinctions. In this case Europeans and East Indians would be too highly taxed. The alternative suggested by the Commissioners is Economy.

6. The Commissioners point out finally the difficulty of their position. There can be no doubt that without assistance the Commissioners will not be able within a reasonable time to put the Station in the order the Government expect now that the Hills are the seat of Government during the several months in the year. Personally I doubt whether the proceeds of the tolls if made over to the Commissioners would suffice to do all that is necessary

I have the honor to be
Sir
Your most obedt Servt

E.H. Colvile
Commissioner

To
C.P.O. Bombay

Dated 1st Feb 1874

Rec'd 2nd

P 1693/73

Fwd Pros 5 February 74
Ln Ly 46

Note.

Para 11. I see nothing in the report to induce the belief that the professional tax has caused an exodus of traders to the extent of one-third - It is due to temporary back-going. The average remained the same - and was moderate at 4 annas to 5 annas a month. I would not be too positive in the G.O. about the principle of the tax. It is a good one for municipal purposes though not for

1868-69 — 5-9-5.
1872-73 — 5-7-1

for Imperial - And
amongst the changeful
things of Indian
finance we may see
our way back bit
as a far lounder
ess than breaking the
back of lodging house-
- Keepers by excessive
Rates on precarious
income for rents

Para 55. Education
is very low and the
Commissioners are
not doing their duty.
I agree that the result-
- grant system will
generally be found
unsuited to the lowest
class instruction,
and should not be
tried

tried until Education
has taken hold. It is
an advanced systems
suited to an active
demand yet to be
created amongst the
lowest classes and
an intellectual condition
yet to be found.

Para 52. Ootacamund
is one of the few places
to which the ordinary
objections to Tolls - and
perhaps even to Octroi
are less applicable.
It is a terminal station
of resort and consumption
and the town makes
the Country. The
Consumers are wealthy
on the whole and the
class of articles used
easily taxable. I
cannot see the justice
of forbidding Tolls
in

Ootacamund in the
interest of the District
unless the upkeep of
the Avenues Booty
more than uses up the
proceeds of the Existing
Tolls, which hang on
her outskirts and rob
her.

I would require a
Special report with
a view to sanctioning
this form of taxation in the Municipality
adjacent to the S.D. Circle.

I agree with the
Commissioner that the
loss by Professional tax
must not be recouped
by increased rates on
Houses - Actual property
in Ootacamund is
practically lodging
house stock in trade
- and a back-going
trade it is - It is
heavily

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heavily enough taxed
for Stock to precarious.
I would willingly revise
the Professional tax
and let it do its own
duty. Mr. Ottens proposal
Mr. Chapman's solicitation cases.

Draft. I would
omit the general
reflections on the House
-tax in the last Paras
but one. They are
not altogether sounds
as it appears to me,
and I do not know
whence the assertion
is derived that the
rates on House proper-
ty are lower in Ootacamund
than elsewhere; on the
this would be right
having reference to the
lodging house character
of Property. This is
discussed

from the Elk Hole cutting. right round the Lake - into the hill leading to the Lyons Stream & the Pyke-a Road.
Water being supplied as the lines of communication to build the Tele. Stn contributions by pub. are a debatable. This would be the desired relief.

I forget exactly how the Education stands & should like to have a Clerical Assistant there.

I &c.

Wm. Ac

Seen 29/11 [illegible]

remo with regard to remarks of Mr E. the Surveyor and the Govt. the Inventors on the draft review order on the Municipalities

House-tax.

The high incidence of taxation in Otg is chiefly owing to the house-tax. The returns required for 1872-73 show that in eleven Municipalities the rate on the value of the house property was higher than in Otg and in seventeen others it was at the same rate namely 5 per cent. Under these circumstances it is submitted that this fact might be pointed out to the Commissioners even if the more lengthy remarks in the draft be considered unnecessary and struck out.

Education

No grant was made

to the Municipality from Provincial Funds on account of Education through a small grant was made to the Local Fund Board Nilgiri Circle. It may be gathered from the report that the Education operations for the current year will be considerably in advance of those in the year under review. Grants have been promised Board Schools on their submitting to examination - and a salary grant of Rs 50 per mensem has been commenced in the current year to the Breeks Memorial School.

Tolls. The total income of the Nilgiri Local Fund Circle from Tolls in the latest year for which we have figures (1871-72) amounted to Rs 10907 and the expenditure on repairs to roads to Rs 34,808. - As the whole income of the circle exclusive of grants from Provincial funds was only Rs 12868 it is obvious that the ~~Tolls~~ transfer of any Local Fund Tolls to the Municipality would necessitate an increase in the grant from Provincial Funds and as the tendency of recent

Ottawa and Prov

orders on Municipal
operations has been very
strongly against tolls
as a source of Municipal
income it is submitted
that it would be better
to make the grant from
Provincial funds direct
to the Municipality either
in the shape of an
undertaking to keep
up the road round the
Lake as suggested
by the Hon. Mr. Lin, or
as a lump grant for
the Commissioners to
expend as they think fit.

JL

Dr

Abstract of Receipts and Disbur

Particulars	Budget Estimate	arrea collec	Cu Col	
1 Balances.				
(a) Municipal Fund	2000	.. ..	..	..
2. Assignments and allotments by Govt				
(a) Lake Road Grant	.. .. ..	.. ..	..	1000
3. Rates & Taxes				
(a) Rates on houses and Lands (Sec 40)	9256	316 15 3		9494
(b) Taxes on Arts and professions (Sec 57)	3000	199		2652
(c) Taxes on vehicles and animals (Sec 63)	2350	34 4 ..		2691
(d) Registration of Carts (Sec 73)	200	17 7 ..		205
(f) fees (Secs. 123.136, bye laws and Schedule A	750	9 10 ..		596
(g) Magisterial fines	600	5 8 ..		369
		582 12 3		16014
7. Miscellaneous				
(a) Rents of Municipal Markets	2126	.. .. ..		2479
(b) Rents and fees in Municipal Slaughter houses	1050	.. .. ..		1452
(c) Sale of Sweepings (Sec 98)	.. .. ..	.. .. ..		45
(d) Private Scavengering	1000	12 11 ..		1042
(e) Sales of materials and Tools and Plant	.. .. ..	.. .. ..		12
(f) Avenues.	.. .. ..	.. .. ..		..
(g) Sale of Poudrette	300	.. .. ..		870
(h) Sale of measures	100	.. .. ..		38
(j) Dead animals	.. .. ..	.. .. ..		5
(K) Municipal Godown Rent	.. .. ..	.. .. ..		52
		12 11 ..		6054

Disbursements of the Otacamund Municipality for the year ending 31st March 1873

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Arrear Collection	Current Collection	Total Collection	Grand Total	Particulars	Budget Estimate	Current Expenditure	Total
				Grant I.			
				1 New Works			
.. .. ..	5199 7 7	5199 7 7		(a) Communications	.. .. ..	3205 13 ..	
				(b) Sanitary & miscellaneous	.. .. ..	2,518 10 3	
				2 Repairs			
.. 70	10,000	10,000		(a) Communications	1275	3982 5 9	
				(b) Sanitary and miscellaneous	500	757 3 2	
				3 Establishment	3300	.. .. ..	
				4 Tools and Plant and contingencies	150	227 11 0	10,691 11 2
15 34 10 6	9811 9 9			Grant II.			
.. 32	2851			3. Salary Grants	350	302 4 9	
4 97 4 ..	2731 8 ..			5 Contributions to Local Funds for Educa: Inspection	100	100	402 4 9
7 15 11 ..	223 2 ..			Grant III.			
10 16 2 ..	605 12 ..			1. Hospitals and Dispensaries (contribution)	500	500	
				2 Vaccination			
8 9	374 8 ..			(a) Establishment	204	153	
12 34 11 6	16597 7 9	16.597 7 9		(b) Contingencies	.. .. ..	45 ..	
				3. Registration of Births and Deaths			
.. .. 79 5 4	2479 5 4			(a) Establishment	120	90	
.. .. 92 10 8	1452 10 8			(b) Contingencies	.. .. ..	.. .. ..	
.. .. 5 2 ..	45 2 ..			4 Conservancy			
				(a) Establishment	4296	4,355 7 2	
11 .. 42 7 7	1055 2 7			(b) Sanitary Service (cost of Conservancy Carts &c	3600	3611 3 4	
.. .. 12 4 6	12 4 6			(d) Contingencies	48	337 4 5	9057 3 7
.. ..	.. .. ..			Grant IV Miscellaneous Municipal purposes.			
.. .. 70 8 6	870 8 6			3 Choultries			
.. .. 38 6 ..	38 6 ..			(a) Establishment	30	17 8 ..	
.. .. 53 12 ..	53 12 ..			4 Watering Streets and planting avenues	250	182 10 2	
.. .. 56 10 8	56 10 8			5 Repayment of Government Loan	4075	4074 15 ..	
				6 Court Expenses	.. .. ..	84	
1 .. 51 3 3	6063 14 3	6063 14 3		7 Commission on Poudrette	.. .. ..	385 11 8	4744 12 1
				Grant V.			
350	350	350		1 Office			
				(a) Establishment	2592	2776 13 4	
				(b) Contingencies	.. .. ..	177 6 ..	
				2 Miscellaneous			
				(a) Office Rent	377	240	
				(b) Printing charges	273	223 10 ..	
				(c) Audit Charges	.. .. ..	100	
				(d) New market plan	.. .. ..	50	3587 13 4
				Refunds other than of current taxes (overdrawn Govt Contn)		1576 11 1	1576 11 1
				Refunds of current taxes		62 13 4	62 13 4
				Advances Recoverable		575	575 .. ..
						Total	30692 6 9
						Error by short debit	.. ..
						Balance in hand	7518 6
						Grand Total	38210 13 7

Signed / J. G. Davis.
do H. Cameron Geddes. } Auditors

38.210 13 7

True copy
to be
Hon. Sec.

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President, Municipal Commissioner, Ootacamund dated 3rd April 1873.

Order thereon

With his letter above recorded, the President of the Ootacamund Municipality submits the annual report for the year 1872-73. The actuals are compared with the estimates in the table given below

Receipts

Abstract of Receipts

Receipts	Estimates	Actuals
Balance brought forward	2000	5199
Assignment by Govt.	10000	10000
Rate on houses &c	9260	9812
Tax on Arts &c	3000	2851
Tax on Vehicles	2350	2731
Regn. of Carts	200	223
Tolls	—	—
Fees	750	606
Fines	600	374
Miscellaneous	4580	6064
Advances recd.	"	350
Total	22740	38210

Charges	Estimate	Actuals
Grant I		
New Works	"	5424
Repairs	1770	1340
Establishment	3300	600
other items	150	228
Grant II		"
Results grants	350	305
Salary grants	"	
Contn. to S.F. for Ed. Insp.	100	100
Grant III		500
Hospitals	500	191
Vaccination	200	110
Regn. of births &c	120	8250
Conservancy	8640	
Grant IV		"
Lighting	"	17
Scavenging	30	4727
other this purpose	4330	2854
Grant V		
Office establt.	2590	534
Mis. Charges	650	578
Advances recd.	"	1640
Refunds	"	7518
Balance	10	
Total	22740	38210

7-4/6 difference

The opening balance exceeded the estimate by Rs 3199 as explained in the report for the year 1871-72

The assignment by Govt. was sanctioned after the estimates for the year had been passed. The Miscellaneous receipts were swelled by the sale of pound rents and of the right of keeping Market Tolls and Slaughter House fees realizing more than had been anticipated. The income from other sources accorded very fairly with the estimate.

In the report submitted by the Honorary Secretary, a careful comparison has been made of the position of the Municipality during the last five years and the result, the Govt. consider, to be ~~very~~ satisfactory

satisfactory from a financial point of view as (after making allowance for the fact that the year 1871-72 ~~included~~ ~~exceeded~~ only 11 months) the figures show that the annual income of the Municipality, exclusive of grants and contributions, has been steadily increasing notwithstanding an equally steady fall in the amount realized from Rates & Taxes. The cause of the falling off in the income from Rates & Taxes is not explained, except in the case of the "Tax on Arts &c" with reference to which a marginal statement is given showing the

For 1872-73	
Rent of Markets	2479
Slaughter Houses	1453
Private Scavenging	1055
Sale of Pavement	871
Miscellaneous	206
	6064

the decrease in the number assessed since the half year ending 30th September 1871, ~~and~~ the figures are paid to show ~~a~~ ~~material~~ ~~decrease~~ ~~has superseded those~~ ~~tax~~ ~~could not be~~ ~~other circumstances~~ ~~has been to the smaller~~ ~~traders and artizans~~ who have paid it ~~have gradually~~ ~~been removing from the~~ ~~town to the low Country~~, but ~~as the only~~ ~~important falling~~ ~~off is amongst those~~ ~~who had to pay yearly~~ ~~Rate and Tax, the Sport~~ ~~would be included to~~ ~~attribute the emigra-~~ ~~tion back to the tax~~ ~~than to the other circum-~~ ~~stances referred to.~~ According to the ~~marginal~~ statement

I asked him to ~~explain~~ ~~the~~ explanation of an ~~item~~ ~~of~~ ~~allowance~~.

I. O. S.

I alluded to ~~the~~ the block which stands I think.

29/11

statement the falling off in the four lowest classes in the half years compared in the body of the report, is only 64 and not 164 as stated.

The fluctuations in the receipts from the "Tax on Vehicles and animals" have been considerable and are probably due to two causes viz, the variations in the number of visitors during the season, and on the vigilance of the Municipal servants in observing the number of vehicles and animals they bring with them.

The expenditure of the year amounted to Rs 30,692 leaving a balance of Rs 7,518 by far the greater portion of which is attributable to the special grant of Rs 10000 for the Lake road having been received too late to be fully utilized within the year.

The progress under the head of "Communications" was satisfactory and Rs 2500, no provided in the budget, were expended on sanitary and miscellaneous works the most important being the removal and reconstruction of latrines and the erection of pondrette and dry earth lines the latter at a cost of

of Rs 760, which amount the Commissioners hope to more than recover within the year through the saving effected by being enabled to dis-pense with two tank carts. The decrease under Public Works Establishment and the increase under repairs are owing to daily pay-ments to coolies being charged to the former head in the estimates and to the latter head in the statements now submitted.

During the year under review expendi-ture was incurred for the first time on education. The amount so spent appears in the statement

However this: I think there was a grant to the L.F. Bd for Educn—

I was under the impression that for the year 1873-4 we made a grant to the Board for elementary education. If we did I hope it should be expressed here that the Board has been able to apply the grant rates

as Rs 302 on salary grants and Rs 100 con-tribution for inspec-tion but in the body of the report it is stated that a small grant on the Results System was also paid to the Committee of the Tamil girls school.

The reports regard-ing the health of the town are very satisfactory on the whole, and there was a considerable increase in the attend-ance at the Dispen-sary, which, in the absence of any un-usual prevalence of sickness, may fairly be attributed entirely to increased confidence in the institution. The expenditure on

Conservancy

Conservancy was Rs 390 below the budget estimate, but the work appears to have been thoroughly done, and, as above stated, considerable permanent improvements were carried out which appear under the head of Public Works. The debt to Govt was reduced during the year from Rs 16,87,389 to Rs 12,98,999. The other items of expenditure seem to call for no special remark but a perusal of the report submitted, leads the Govt to concur with the Commissioners in considering that the progress of the municipality must be regarded as satisfactory.

The statements submitted, unlike the report, have not been prepared with sufficient care. Statement VI gives little or no information. Statement VB shows many discrepancies when compared with Statement V, and the entries of current collections in Statement VI do not correspond with those shown in Statement V.

In para 11 the Commissioners state that they view the abolition of the "Tax on Arms" with favor, but in the closing paragraph of the report

report they draw the attention of Govt to the extreme difficulty of their position ~~and ask how they are to be able to keep the estimates in a condition that the Govt and the public will approve~~ they then point out that the inequalities of taxation in Rotacamund &c higher than in any Municipality in the Madras Presidency both per head & per house - payer and per head of population and appeal to these simple facts as sufficient probable reasons for not raising the House tax. Whereupon resolving on the abolition of

Would omit as Mr. proposes these Paras
The rate on House property (Assessed) is high for a place which has but a 6 mos season - and agree with Mr. Lidderdale that it is not advisable to raise a pain the question of the Tax on trades &c - a good old

Indian tax - as compared with increased burdens on House property in this Presidency
29/11 62

I. D. Pratt Esq

Note

The recent great depreciation in the value of house property in Ooty probably renders it impossible for the present to raise the House tax - but this para has been inserted as it seems unnecessary to acquiesce in the argument that the tax must not be raised because the incidence is high. - House property may look up again. JL

Proposed

~~Before~~ the tax, the Govt hoped that in most cases makers might be adjusted by a decrease in the expenditure rather than by an increase in the rate of the other taxes but they are unable to attach the same weight, as the Commissioners, to the objections urged by them against increasing the House tax. The rate of this tax in Rotacamund is not as high as in many other Municipalities, ~~and the heavy incidence referred to only affords a proof~~ (if proof were needed) that the rents of valuable houses in

Rotacamund

~~Dat ocaamund bear a~~
~~higher proportion~~
~~to the total number~~
~~of houses assessed and~~
~~to the population in~~
~~general than any~~
~~other Province~~
~~- Publicly. The burden~~
~~of a tax must be~~
~~judged, not by the~~
~~account to be paid,~~
~~but by the value~~
~~of the property on which~~
~~it is raised~~
~~pay it~~ and though
the Govt would regret
the necessity of making
any addition to this
tax on account of
the abolition of that
on arts & Professions,
they are unable to see
any objection in
principle to calling
on the Dat ocaamund
house owners to pay
an

No! By the value of houses as stated

as high a rate of tax
as that paid in many
other places. The other
two methods of increasing
the income proposed
by the Commissioners
viz. the transfer of the
tolls from the Local
Fund Board, and
the payment of an
annual grant-in-
-aid do not commend
themselves to Govt
The inability of the
Commissioners, with
the funds at their
disposal, to carry
out large works of
permanent improve-
-ment has always
been admitted and
calls for assistance
have not usually
been disregarded,
but the Govt prefer
the

the plan of considering each individual work separately at the time of the submission of the budget for each year or in a special report after the budget has been submitted and the financial position of the year placed clearly before them. In submitting the budget for 1874-75, the Commissioners anticipated a reduction of Rs2600 in the expenditure & Conservancy without any sacrifice of efficiency and the saving in this single item will have the effect of rendering available for other purposes a sum almost equal to that to be lost by the abolition of the Profession tax. In a few years also the Municipality will be relieved of the annual heavy charge for repayment of the Govt. loan.

and the Govt. suggest for the consideration of the Govts whether funds might not be advantageously obtained for this purpose on the Town consumption.

To The Govt. Mun. Comm.
Conservancy
" Public Works Dept.
" Revenue Department
" Board of Revenue
" Accountant General
" Sanitary Commissioner
" Surgeon General
Ind. Med. Dept.
" Director of Pub. Instn.
" President Local Fund Board
Nilgherries

Octacamund Muni
1872-73

Dated
Recd. } 187 , No.

Nos.

To

163 1

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President Municipal Commission, Octacamund, dated 18th September 1873.

Order thereon 5th Oct 1874 No. 192

With his letter also recorded, the President of the Octacamund Municipality submits the annual report for the year 1872-73. The actuals are compared with the estimates in the table given below.

Receipts

In other respects the annual report of the Municipality is satisfactory. The Commissioner will no doubt explain why the Vice-President did not attend any of the meetings of the Commission; and

Octy 22-10-73.. C28/11
C27 R10/11 C11/10 R15/11 R1/12

Receipts	Estimate	Actuals
Balance brought forward	2000	5199
Assignment by Govt.	"	10000
Rate on Houses &c	9260	9812
Tax on Carts &c	3000	2851
Tax on Vehicles	2350	2731
Regn. of Carts	200	223
Tolls	"	"
Fees	750	606
Fines	600	374
Miscellaneous	4580	6064
Advances recovered	"	350
Total	22740	38210

Charges	Estimate	Actuals
Grant I		
New Works	"	5724
Repairs	1770	4340
Establishment	3300	600
other items	150	228
Grant II		
Results grants	350	"
Salary grants	"	302
Contn to L.F. for Ed. Inspection	100	100
Grant III		
Hospitals	600	530
Vaccination	200	191
Regn of births	120	110
Conservancy	8640	8250
Grant IV		
Lighting	"	"
Chowkies	30	17
other Mis. purposes	4330	4727
Grant V.		
office Establt	2590	2854
Mis. charges	650	534
Advances recovable	"	575
Refunds	"	1640
Balance	10	7518
Total	22740	38210

The opening balance exceeds the estimate by Rs 3199 as explained in the report for the year 1871-72. The assignment by Govt was sanctioned after the estimates for the year had been passed. The Miscellaneous receipts were swelled by the sale of pounderette and of the right of keeping Market Sales and Slaughter house fees realising more than had been anticipated. The income from other sources accorded very fairly with the estimate.

In the report submitted by the Honorary Secretary, a careful Comparison has been made of the position of the Municipality during the last five years, and of the

the result the Govt consider to be satisfactory from a financial point of view (not after making allowance for the fact that the official year 1871-72 included only 11 months) the figures show that the annual income of the Municipality, exclusive of grants and contributions, has been steadily increasing not-withstanding an equally steady fall in the amount realized from Rates and Taxes. The cause of the falling off — in the income from Rates and Taxes is not explained, except in the case of the "Tax on Vehicles" with reference to which a marginal statement is given showing the



the decrease in the number assessed since the half year ending 30th Sept. 1871. According to this statement the falling off in the four lowest classes in the half years compared in the body of the report, is only 64 and not 164 as stated.

The fluctuations in the receipts from the "Tax on Vehicles and Animals" have been considerable, and are probably due to the variations in the number of visitors during the season, and in the vigilance of the Municipal servants.

The expenditure of the year amounted to Rs 30693 leaving a balance of Rs 7518 by far the greater portion of which is attributable to the special grant of Rs 10000 for the Lake road having been received too late to be fully utilized

rs 302 on salary grants and Rs 100 Contribution for inspection, but in the body of the report it is stated that a small grant on the Results system was also paid to the Committee of the Tamil girls' school.

The reports regarding the health of the town are very satisfactory on the whole, and there was a considerable increase in the attendance at the dispensary, which in the absence of any unusual prevalence of sickness, may fairly be attributed entirely to increased confidence in the Institution. The expenditure on Conservancy

unobliged within the year.

The progress under the head of "Communications" was also satisfactory and Rs 2500 not provided in the budget were expended on sanitary and miscellaneous work the most important being the removal and reconstruction of latrines and the erection of pondicherry and dry earth lines, the latter at a cost of Rs 760 which amount the Commissioners hope to more than recover within the year through the saving effected by being enabled to dispense with two tank carts. The decrease under P.W establishment and the increase under repairs are owing to duly payments to coolies being charged to the former head in the estimate and to the latter head in the statements now submitted.

During the year under review, expenditure was incurred for the first time on education, the amount so spent appears in the statement

was Rs 390 below the Budget Estimate, but the work appears to have been thoroughly done, and, as above stated, Considerable permanent improvements were carried out, which appear under the head of Public Works. The debt to Govern-ment was reduced during the year from Rs 16,872-8-9 to Rupees 12,798-9-9. The other items of expenditure seem to call for no special remark, but a perusal of the report submitted, leads the Government to Concur with the Commissioners in Consi-dering that the prosperity of the Municipality must be regarded as satisfac-tory.

The statements sub-mitted, unlike the report, have not been prepared with sufficient care. State-ment II A gives little or no information. State-ment II B shows many discrepancies when com-pared with statement II, & the Entries of current Collections in State-ment IV do not Corres-pond with those shown in Statement I.

In para 11, the Com-missioners state that they view the abolition of the "Taxe on Arts &c" with favor, but in the closing paragraph of the report, they draw the attention of Govt to the extreme difficulty of their position.

The

The Govt are unable to attach the same weight, as the Commissioners, to the objections urged by them against increasing the House-tax. The rate of this tax in Ootacamund is not so high as in many other Municipalities, And, though the Government would regret the necessity of making any addition to this tax on account of the abolition of that on arts & Professions, they are unable to see any objection in principle to Calling on the Ootacamund house owners to pay as high a rate of tax as that paid in many other places. The other two methods of increasing income proposed by the Commissioners viz. the transfer of the tolls from the Local Fund Board and the payment of an annual grant-in-aid, do not commend themselves to Government. The inability of the Commissioners with the funds at their disposal, to carry out large works of permanent improvement has always been admitted, & calls for assistance have not usually been disregarded, but the Government prefer the

the plan of considering each individual work separately at the time of the submission of the Budget for each year or in a special report after the Budget has been submitted, and the financial position of the year placed clearly before them.

In submitting the Budget for the current year the Commissioners anticipated a reduction of £2600 in the expenditure on Conservancy without any sacrifice of efficiency, and the saving in this single item will have the effect of rendering available for

for other purposes, a sum almost equal to that to be lost by the abolition of the Octroi tax, ~~in a few years~~

and in addition to this the Government resolve to remit the balance of Rs 11,000-9-7 still due on account of loans and thereby ~~the~~ relieve the Municipality of a very heavy annual ~~charge~~ which would otherwise arise from a heavy charge on their income for some years to come. - Should this not be effected ~~at once~~ ~~will be relieved of the~~ ~~annual heavy charge~~ ~~for repayment of the Government loans~~ the Government suggest for the consideration of the Commissioners whether powers might not be advantageously obtained for imposing an octroi on articles of town Consumption.

To the President, Municipal Commissioners

- Public Works Department 6
- Revenue Department 6
- Board of Revenue 14 6
- Accountant General 6
- Sanitary Commissioners 6
- Surgeon Genl. S. M. Depts 6
- Director of Public Instruction
- President L. F. Board
- Registrar 6

Must the Govt. negotiate with the Municipality to relieve them of the Government loans?

Govt. of {1874} Madras.

Fin^{l} 7

To

The Pres^{t} Stand^{g} Com^{tee}
Cotacamund.

Dated 5th Feby 74
Recd.

1874, No. 192.

Nos.

Cotacamund Municipality

The annual report of the Municipality for the year 1872-73 reviewed.

V