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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	2102	Press / Mis.
		143-144
Dated	15-12-	1874.

75/76

Not to be folded or roughly handled

Govt. of {1874} Madras.

Jail

To

Dated 15 Dec.
Read. } 1874, No. 2132

Nos. 1434

Ltr. Surgy. Gen. annual
Report on the working of
the Jail Surgy. Establt.

C 5/12 R 15/12

No. 143. Read the following letter from J. R. COCKERELL, Esq., President of the Municipal Commission, Ootacamund, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Ootacamund, 25th November 1874, No. 80 :—

I have the honor to submit the report of the Municipal Commissioners of Ootacamund for the year 1873-74.

2. The year opened with a credit balance of Rupees 7,518-6-4, of which Rupees 6,795 was the unexpended balance of the Lake Road Grant of Rupees 10,000, sanctioned in G.O., No. 1468, Financial Department, of the 28th October 1872. G.O., No. 1221, of the 28th August 1873, Financial Department, sanctioned a further grant of Rupees 3,000 for the same purpose.

3. The works carried out with this money were the two sections of the Lake Road above and below the " Cedars," on which a total sum of Rupees 8,167-7-7 was expended during the two years. This work was carried out partly by the Municipality and partly by the District Engineer, to whom, under Order of Government, No. 1221, of the 28th August 1873, Financial Department, the road was handed over. The Willow Bund Junction Road and the Lower Bazaar Road were likewise metalled, the cost amounting to Rupees 4,832-8-5.

4. The most important of the sanitary works was a market latrine, which cost Rupees 1,380.

5. The Municipality contributed 1,000 Rupees towards the Breeks' Memorial School-building. The school was opened in July last, and has been in working order since. The Municipality further contributed Rupees 350 in the form of a salary-grant to this school.

6. The principal roads repaired during the year were the *Peyton's Hill* road which was metalled throughout and the *Commercial* road which leads to the main bazaar road past Gool Mahomed's Shop.

7. During the year the first attempt to light the town was made. There is much room for improvement in this respect. It will be sometime before the whole town can be efficiently lighted.

8. In paragraph 8 the Commissioners draw attention to the faulty character of the Budget classification, and remark that magisterial fines and fines under their bye-laws are exhibited under the major head of *Rates and Taxes*. These fines being shown under separate sub-heads can hardly, in my opinion, occasion such inconvenience as to call for a revision of the forms which probably were drawn up to suit the circumstances of the three Presidencies. The limitation of the head " Miscellaneous " appears to me impossible.

9. In paragraph 20, the Honorary Secretary alludes to the want of a meat-market, and refers to a loan from Government for the purpose. The want of such a market has been long felt, but to construct a suitable building without the aid of Government is at present beyond the means of the Municipality. Any scheme of the sort would have to be thoroughly thought out before application for aid was

made. It would be necessary to ascertain whether the market would pay. This is doubtful in the present condition of the Hills, though there are facts to indicate that the town is yearly becoming more important and that money is flowing into the place.

From H. B. GRIGG, Esq., Honorary Secretary to the Municipal Commission, Ootacamund, to J. R. COCKERELL, Esq., President of the Municipal Commission, Ootacamund, dated Ootacamund, 24th October 1874.

I have the honor to submit the seventh annual administration report for this Municipality, viz., for the year 1873-74.

2. The income for the year was Rupees 38,233, against charges Rupees 38,163.

3. Of the sum, Rupees 38,233, Rupees 10,137 approximately fall under Assignments and Allotments by Government, a balance of Rupees 6,795 of the first grant for the Lake Road appearing under Balance, the sum of Rupees 3,000 only having been actually contributed by Government during the year. The sum of Rupees 342 was received as moiety of the Surplus Pound Fund.

4. The year opened with a credit balance of Rupees 7,518, and closed with one of Rs. 69.

5. The outstandings on account of Rates and Taxes were Rupees 1,172 after striking off the irrecoverable amount, viz., Rupees 490 (*vide* Statement No. IV.), against Rupees 1,224 in 1872-73, and Rupees 1,370 in 1871-72; since the close of the year Rupees 757 have been collected.

6. *Receipts.*—The sum of actual receipts from all sources, excluding all balances, the Rupees 22,631 in 1872-73, after making the same deductions; a net increase of Rupees 3,926, or over seventeen per cent. on the actuals of 1872-73, and twenty-five per cent. on those of 1871-72. The Budget Estimate was Rupees 22,300. The excess of receipts under Rates, Taxes, and Miscellaneous, was consequently Rupees 4,287. Of this increase about seventy-five per cent. was under Rates and Taxes. No extra taxes were imposed or the rates raised during the year, except in the case of the bandy-stand, market, and slaughtering fees; but as this took place towards the close of the year, it does not materially affect the statement that no extra burthen was imposed on the taxpayers. Such an increase may be regarded as a favourable index of the improving condition of the station.

7. The following statement will show approximately the comparative actual receipts under Rates and Taxes contrasted with Miscellaneous during each year since 1868 :—

——	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rates and Taxes ...	20,496	19,559	18,812	16,338	16,597	19,688
Miscellaneous	2,365	4,374	6,187	4,656	6,063	6,898
Total ...	22,861	23,874	24,999	20,994	22,660	26,586

Thus it appears that the actual total receipts during the past year have considerably exceeded those of any previous year, whilst the yield of the taxes has almost reached the point at which it stood in 1868-69.

8. The Commissioners would draw attention to the fact that the present Budget classification is very faulty, as under Taxes appear items, *e.g.*, Magisterial fines, fines under bye-laws, which

cannot obviously be regarded as taxes, whilst under Miscellaneous items appear, *e.g.*, market and slaughtering fees, &c., which may be regarded as indirect taxes. They would suggest that the statement should be amended so as to distinguish clearly direct from indirect taxes, and to limit the term "Miscellaneous."

9. *Rates on Houses and Lands.*—The actual collections were Rupees 10,582, against a Budget Estimate of Rupees 10,000. Of this sum Rupees 712 were arrears, Rupees 1,323 were granted as remission under Section 50 against Rupees 1,491 in 1872-73, and Rupees 1,162 in 1870-71 under the previous Act. The revenue derived from this tax in each year since the introduction of the Act is as follows :—

1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,622	12,015	12,813	12,720	10,234	9,811	10,582

This statement shows how materially Act III. of 1871 has affected the yield of this tax. During the current year the Commissioners are endeavouring to make good so serious a loss by bringing lands under the provisions of the Act, from which they were virtually exempted heretofore, but they would point out that the Sections of the Act relating to assessment on houses and lands urgently demand revision. The increase during the year under report has been chiefly due to the general rise in the rents of house property, consequent perhaps mainly upon the longer sojourn of the Government upon the Hills.

10. *Tax on Arts, Trades, &c.*—The estimated yield of this tax was Rupees 2,600; the actual yield was Rupees 4,373 against Rupees 2,851 in 1872-73. Of this sum Rupees 546 were on account of arrears. The exceptional increase was in some measure due to the Commissioners having resolved for the first time to tax officers attached to the Government as well as Military Officers in civil employ, several of whom had been previously exempted. In many cases also it was found that persons had been assessed in classes below those in which they should have been placed; the outstandings at the close of the year were considerable, *viz.*, Rupees 680, Rupees 424 of which having had to be written off as irrecoverable.

The following comparative statements will be of interest, especially as they give the statistical history of a tax now abolished as far as Ootacamund is concerned :—

1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4,418	3,534	3,102	2,597	2,851	3,827

11. *Tax on Vehicles and Animals.*—The subjoined statement shows the comparative yield of this tax :—

1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,287	2,555	3,037	2,646	2,731	3,335

The following list shows how the increase accrued and speaks for itself:—

——	Half-year ending 30th September 1872.	Half-year ending 30th September 1873.	Half-year ending 31st March 1873.	Half-year ending 31st March 1874.
	Rs.	Rs.	Rs.	Rs.
Four-wheeled Carriages drawn by two Horses	20	26	16	18
Four-wheeled Carriages drawn by Horse or Bullock	89	89	59	66
Two-wheeled Carriages drawn by Horse, &c.	21	27	16	18
Horses...	139	172	61	93
Ponies under thirteen hands	183	189	108	122
Ponies under eleven hands	8	12	5	13
Bullocks	242	296	254	299
Asses	22	16	18	17
Dogs	245	347	255	277
Total ...	969	1,174	792	923

At Cotacamund the population is so changing that the yield of this tax depends much upon the activity and detective spirit of the tax-collector. It is worthy of note that last year the yield of this tax more than equalled the expenditure for repairs of roads carried out by Municipal Agency. It is to be regretted that there cannot be a similar result this year in consequence of the recent decision of the High Court—Snaith *versus* Dindigul Municipality.

12. *Registration of Carts.*—The receipts were Rupees 260, 40 Rupees in excess of estimate.

13. *Fees.*—The total collections were Rupees 918; Rupees 58 above the estimate as follows:—

	Rs.
Bandy-stand	767
Burning Bricks	34
Woodyards	25
Notice of Demand Fees	54
Warrant	16
Pigs	22
Total ...	918

14. *Fines.*—The amount received from Magisterial fines was Rupees 219 against 374 in 1872-73. The following statement shows the number of persons prosecuted under Act III. of 1871 and Act X. of 1865:—

——	Cases.			Persons Prosecuted.						Persons Convicted.					
	1869.	1870.	1871.	1869.	1870.	1871.	1872.	1873.	1874.	1869.	1870.	1871.	1872.	1873.	1874.
Under Act III. of 1871.	...	...	...	...	...	...	14	24		...	...	...	14	24	28
Under Act X. of 1865.	25	36	19	...	...	20	...	...	173	61	43	19	...	...	...
Under Bye-Laws.	37	147	204	...	...	225	65	141		48	169	220	63	134	127

15. *Miscellaneous—Market Tolls and Slaughter-houses.*—The right of levying these fees was sold by public auction, the market tolls realizing Rupees 163-13-4, the slaughter-house Rupees 104-13-4 per mensem. The following is the comparative annual yield:—

——	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Market Tolls	1,969	1,975	2,656	1,481	2,479	2,524
Slaughtering Fees ...	...	819	1,570	807	1,454	1,459

The receipts from the remaining sources are as shown in the margin, and, with exception of poudrette, call for no special remark. The quantity of poudrette sold was 260 tons against 220 in 1872-73, 213 in 1871-72, and sixty-eight in 1870-71. The amount realized was rather less than the Budget Estimate, but this is due to several bills having been paid after the close of the year. The value of the quantity sold was Rupees 1,628, or Rupees 128 in excess of the estimate. This manufacture yielded a net profit on actual receipts during the year of nearly 900 Rupees quite apart from the general saving in conservancy which has accrued and will be referred to later.

	Rs.
Sweepings	10
Private scavengering	947
Materials	93
Poudrette	1,307
Measures	24
Dead animals	17
Fines	20
Sundries	495

16. *Advances Recovered.*—This item refers to advances made to workmen and subsequently repaid and adjusted in the accounts.

17. *Expenditure.*—The total charges amounted to Rupees 38,163, distributed as follows:—

Grant I.—		
New Works		14,500
Repairs		3,516
Establishment		548
Plant and Tools		846
		19,410
Grant II.—		
Education	773	
Grant III.—		
Sanitation and Medical Services	8,344	
Grant IV.—		
Miscellaneous	5,098	
Grant V.—		
Supervision and Management	2,947	
Refunds	15	
Advances Recoverable	1,576	
		18,753
Total ...		38,163

18. Grant I., *New Works.*—Of the expenditure under Communications Rupees 4,000 were paid to Captain Morant for the Lake Road work, the balance Rupees 5,455 was expended partly in breaking up metal for the Lake Road, which was handed over to the District

	Rs.
Communications	9,455
Sanitary and Miscellaneous	4,014
Education	1,000

Engineer, but mainly on the Lower Bazaar Road. To sum up the expenditure of the two grants for the Lake Road, *viz.*, Rupees 10,000 and 3,000, respectively, spread over two years, partly by Department of Public Works and partly by Municipal Agency, Rupees 8,167-7-7, deducting the value of 243 yards of metal deficient, were laid out on the sections of the Lake Road from the Willow Bund above and below the Cedars to Lock End, the balance Rupees 4,832-8-5 was expended on the Willow Bund Junction (Imperial) and the Lower Bazaar Road; from Municipal Funds Rupees 622-7-7 were expended in the year on the Lower Bazaar Road, including cost of fencing. The work entailed a large outlay on account of the nature of the ground, a considerable portion being low and swampy. It is unnecessary to enter into details as this work has been reported on separately.

19. *Sanitary and Miscellaneous.*—The Budget allotment for works, Sanitary and Miscellaneous, was Rupees 1,500. The Commissioners expended Rupees 4,014; two works, *viz.*, a latrine for the market, and a shed for bullocks being urgently required, and as the Commissioners foresaw that both works would in all probability soon repay the outlay, besides permanently increasing their income, they determined to construct, although such action disturbed the Budget arrangements for the year. The most important work was the erection of the market latrine, and various bins required in connexion with the introduction of dry-earth conservancy and the manufacture of poudrette. The amount expended on the market latrine was Rupees 1,330 exclusive of Rupees 186 for the cinerator and its concomitants. The latrine is on the bucket principle, and affords accommodation for ten men and nine women. It contains six large bins, two for ash and four for poudrette, the latter having arrangements for draining the poudrette. Besides this approximately Rupees 900 were spent during the year on the erection of poudrette bins, a poudrette shed, and a urinal in the Bazaar Main Street.

20. Altogether there is now storeage room for about 200 tons of poudrette and over 20 tons of ash. The Commissioners also incurred an expenditure of Rupees 285 on a model butcher's shamble at the market, but the cost was found so great as to preclude the prosecution of the scheme for the present. It is hoped that before long arrangements may be made with the help of a Government loan to erect a suitable meat-market. This is perhaps the greatest want of the station, and next to it comes the extension of the building at the shandy, which at present does not afford accommodation for a third of the sellers. The market chuttrum too is quite insufficient for the accommodation of the traders from the low country who frequent the weekly market. It is probable that if the chuttrum accommodation were largely increased the effect on the prices of provisions would be appreciable. At present traders from the low country find much against them, and are only too glad to get away as soon as possible, though the erection of the large shed in the bandy-stand sufficient for housing 200 head cattle has had some effect in inducing traders to lengthen their halt. This shed was begun in 1872-73 and finished last year. It cost approximately Rupees 1,800. The Government sanctioned a slight increase in the rate of fees. The excess of income derived therefrom by the close of this year will have nearly recouped the Commissioners for the total outlay.

21. Among other works executed a considerable portion of the swamp behind the Agraharam was filled in and drained.

	Rs.
2. Municipal Schools—	
(a.) Establishment	550
3 Salary-grants	330
4. Results-grant	30
5. Contribution to Local Funds for Educational Inspection	12

22. *Educational.*—Under Educational the sum of Rupees 1,000 is the third of the contribution towards the building of the Breeks' Memorial School.

23. *Repairs.*—The allotment for road repairs was Rupees 3,700. More than this amount was expended, but the payments had not been made before the close of the year. The road on which the largest amount was expended was Peyton's Hill Road. It was metalled throughout and a considerable quantity of laterite laid down as a substratum in the marshy portion at the foot of the hill. The metalling of the Commercial

	Rs.
Communications	3,119
Sanitary and Miscellaneous	397

Road past Gool Mahomed's shop into the main bazaar was completed. The repairs to other roads do not demand special notice. Peyton's road to a distance of between four and five hundred yards was fenced, post and wire, also the roads near the market with post and rail fences. This portion of the station which was extremely unsightly is gradually becoming neat.

The sum of Rupees 396 was chiefly expended on the repairs of latrines.

24. *Establishment.*—The expenditure was Rupees 548; the Budget allotment Rupees 900. This difference is due to the Commissioners having dispensed with the services of their Manager in November. A moiety of his salary was debited to this grant.

Establishment, Rupees 547.

25. *Plant and Tools.*—The Budget allotment was Rupees 100; the expenditure Rupees 846. This great increase is owing mainly to the large purchase of hammers and jumpers, &c., &c., made by the Commissioners for the breaking of granite for the Lake and other roads.

Tools and Plant and Contingencies, Rupees 845-14-0.

26. Grant II.—The first item ought more properly to fall under Salary-grants. It consists of seven instalments of the grant of Rupees 50 promised to the Breeks' Memorial School. The school, however, though under the management of Breeks' Memorial Committee, was not strictly speaking a Municipal School, but the Committee were anxious pending the opening of the Breeks' Memorial School not to permit the school opened by the late Chaplain to be closed for want of funds, and on their representation the Commissioners agreed to pay the promised contribution.

	Rs.	A.	P.
Municipal Schools	350	0	0
Salary-grants	330	0	0
Results-grants	30	8	0
Educational Inspectorate	50	0	0

The salary-grant of Rupees 330 was paid to the Church Mission Anglo-Vernacular School. The working of this school has been on the whole satisfactory, and it is understood that the Educational Officers consider the institution well entitled to the aid it receives; but the Inspector's last annual report is not yet before the Commissioners. The average attendance was seventy-one against seventy-two in 1872-73. The small entry under results-grant was the sum paid to the Committee of the Native Girls' School, a school however since closed, a school for European and Eurasian girls having taken its place under the management of the Chaplain.

27. Grant III.—*Sanitation and Medical Services.*—The total expenditure under this grant was Rupees 8,345 against a Budget Estimate of Rupees 5,728, and an expenditure of Rupees 9,051 in 1872-73. The excess in expenditure is under Conservancy, as explained below.

	Rs.
Dispensary	500
Vaccination	214
Registration of Births and Deaths	134
Conservancy...	7,497

28. *Hospital.*—The contribution of Rupees 500 under *G.O., 10th October* 1871, *No.* 543, Financial Department, was paid to Government. This institution is entirely independent of Municipal authority. The number of patients treated is shown in the statement appended. It shows a considerable falling off in last year.

29. *Vaccination.*—The total number of persons vaccinated was 742 against 597 and 515 in 1872-73, 1871-72, respectively.

	Rs.
Establishment	204
Contingencies...	9

Taking the population at 10,086 this would show that 7·35 per cent. had undergone vaccination against six per cent. last year. The ratio of vaccinations to births was approximately 1:2·8, or if vaccinations over as well as under one year are taken together, 1·0·6. It was pointed out last year that the Mussulman population, though the vaccinator is of this race, seems most adverse to vaccination. No improvement has taken place in this respect.

The ratio to births is as follows:—

European and Eurasian...	1:1·3
Hindu	1:2 8
Mussulman	1:8·4

This is the more to be regretted, as the more respectable portion of the population is Mussulman.

The detailed statement is appended.

30. *Registration of Births and Deaths.*—The duties of registration are performed by the vaccinator under the superintendence of Dr. Davis, the officer in charge of the dispensary.

	Rs.
Establishment	134

Births 445, *viz.*, 240 males, 205 females, were registered, or rather more than forty-four per mille; slightly below last year. The deaths registered were 285, of whom 150 were males, 135 females. This is 26·36 per mille against 30·7 in 1871-72. Had the number of births shown a proportionate increase, this would have been an indubitable index of the improved health of the station.

31. *Conservancy.*—The total expenditure was Rupees 7,497; although the expenditure under Establishment and Sanitary Service was 837 Rupees less than the previous year, yet it was very much above the Budget allotment. This was due mainly to three causes, first, when the estimate was framed it was hoped that the latrine arrangements for the dry-earth system would be ready by the beginning of the year. This, however, was only partially the case. It was not till about July that the number of carts could be reduced to six, the estimated number. Second.—Before this reduction had been carried into effect the Cart Contractor failed, and the Commissioners found it impossible to make again equally advantageous terms. The rate paid by contract to the present Contractor is twenty-five per cent. higher than the old rate. This unexpected extra charge amounted in the year to at least 400 Rupees. The expenditure, however, during the second half of the year, in spite of the increased rate was roughly 200 Rupees a-month against 300* in 1871-72 at the old rate. In other words, the saving of the present system is at least fifty per cent. on the cart service, apart from the yield from poudrette, or approximately equivalent to an increased income of Rupees 3,000. The third reason for the difference between the budget and the actuals was that for many reasons the Commissioners thought it inadvisable to decrease the number of toties, as, in their opinion, the number previously employed was inadequate. They were glad to be able to spare more men from latrine-service for the general cleaning and sweeping of roads and streets. There can be no question that the conservancy of the native town has much improved, but it will require a large expenditure on the erection of suitable latrine accommodation, before it can be regarded as really satisfactory. The conservancy arrangements for the larger houses occupied by Europeans has hardly been touched. The matter was referred some months since to a Sub-Committee, but they have not yet reported.

	Rs.
Establishment	4,115
Sanitary Service (Carts)	2,015
Cleaning Tanks	10
Contingencies	356

* Rupees 100 − 10 (25 per cent.) = 150 Rupees.
„ 150 × 2 = 300 Rupees.

32. GRANT IV., *Miscellaneous Municipal Purposes.*—The total expenditure under this grant was Rupees 5,098, against a Budget allotment of Rupees 5,240.

	Rs.
Lighting	1,206
Market	30
Chuttrum	32
Purchase of land	25
Avenues	455
Government loan	1,799
Water-course	620
Poudrette	434
Measures	28
Grass Farm	247
Deposits	200

Lighting.—During the year under report the first attempt was made to light the town. Nineteen cast-iron lamp-posts were erected, and five wooden were placed in the bazaar. The lamps are provided with kerosene burners. The lamp is not as good as might be wished, but the Commissioners hope as funds are forthcoming to replace those in use by better. The cost of the iron posts is about 33 per cent. more than wooden, but the Commissioners considered that the appearance of the station justified the extra cost.

	Rs.
Establishment	130
Contingencies	1,076

33. *Avenues.*—Considerable progress has been made during the year in improving the appearance of the station by planting avenues. This is being as far as possible done on a system so as to accord with the requirements of each locality and the general landscape. The trees planted by the Commissioners have been principally Cupressus, Macrocarpa, and Lawsoniana, Willows of kinds, Gravillea robusta, a few oaks and Spanish chesnuts.

Proceedings of the Madras Government, Financial Department,
15th December 1874.

34. *Loan.*—The Commissioners take this opportunity of thanking the Government for their liberality in cancelling the balance of loan. The first instalment for the year only was paid.

35. *Water-course.*—During the year the northern supply channel was taken over by the Commissioners and works satisfactorily. This involved the entertainment of an extra establishment which had not been provided for. The bazaar is now well supplied with drinking water. The water has to pass through large filters before use. This is specially necessary, as the water passes along an open channel and thus in some places is contaminated. The water has been laid on to the slaughter-houses. Two branch channels were opened in the year, one down the telegraph hill, the other down the hill below the hospital. The task of thoroughly distributing the water is still before the Commissioners. During the coming year 1875-76, it is hoped that the branch channel to Sylk's Hotel may be completed and opened for use.

36. *Farm.*—The expenditure on the grass farm was incurred towards the close of the year. The land had to be drained and trenched. The present year will show how far the experiment is likely to prove a success. The project will receive later a special report. The surplus water of the northern supply channel is utilized for irrigation.

37. GRANT V., *Office.*—The saving in establishment was due to the dismissal of the Manager in November for inefficiency. The Commissioners are at present endeavouring to manage their affairs without the help of a special officer, and do not contemplate any change until their finances justify the step. The charge for establishment had been long felt as quite out of proportion to their income. The item for contingencies includes the payment of fees to the Auditors, and also payment of a fee to Mr. T. G. Davis for superintending the introduction of certain changes in the accounts and books of the office.

	Rs.
Establishment	1,920
Contingencies	549

The following were the changes in the Commission in the year:—Mr. D. Eduljee Sooliman Sait and Rev. A. James were appointed to the Commission; the last named has since left the station; the Commission has also lost one of its oldest members by the death of Mr. H. R. Dawson.

38. *Auditor's Report.*—The work of Auditor was very efficiently performed by Mr. T. G. Davis. In spite of the clerical errors noticed by the Auditor, the book-keeping of the office is no doubt greatly improved, and yet the Commissioners had not the advantage of an experienced Accountant. The errors and omissions pointed out by the Auditor have all been carefully examined and satisfactorily explained. The several suggestions made by the Auditor have been attended to.

39. *Statements.*—It will be observed that Statement II.-B* does not agree with the actual expenditure under Establishments. This is due to the fact that changes were made during the year in the establishments, both as to *personnel* and rates of pay; fines also have been deducted.

* Column 3.

40. *Health.*—The health of the station during the year was good as evidenced by the reports of the Medical Officers appended. Towards the close of the year, however, there occurred some cases of small-pox. The vaccination return shows, however, that the Commissioners did their best to prevent the spread of the infection. There is little doubt that some more efficient check is required in cases of the outbreak of this disease. It is doubtful whether the evil can be met under the present Act.

41. *Incidence of Taxation.*—A statement is appended showing the incidence of taxation, but apart from the facts mentioned in paragraph 10 it is clear the changing population renders it almost impossible to calculate the incidence correctly, for the basis of calculation is the Census returns, a fixed quantity.

From Mr. T. G. DAVIS, Auditor of the Municipal Accounts, Ootacamund, to J. R. COCKERELL, Esq., President of the Municipal Commission, Ootacamund, dated Ootacamund, 15th May 1874.

ABSTRACT.—Submitting report of the accounts of the Ootacamund Municipality for the official year 1873-74.

No. 144. ORDER THEREON, 15th December 1874, No. 2102.

OOTACAMUND.

RECEIPTS	1873-74. Estimate.	1873-74. Actuals.
	Rs.	Rs.
Balance brought forward ...	1,400	7,518
Assignment by Government ...	...	3,342
Rate on Houses, &c.	10,000	10,562
Tax on Arts, &c.	2,600	4,378
Tax on Vehicles	2,600	3,336
Registration of Carts	200	260
Fees	860	918
Fines	500	219
Miscellaneous	5,540	6,898
Advances recoverable		78
Total ...	23,700	38,233

CHARGES	1873-74. Estimate.	1873-74. Actuals.
	Rs.	Rs.
Grant I.		
New Works—		
Communications	3,000	9,485
Educational		1,000
Sanitary and Miscellaneous		4,015
Repairs—		
Communications	3,800	3,120
Sanitary and Miscellaneous		397
Other items	1,000	1,393
Grant II—		
Municipal Schools	600	350
Salary-grants	312	330
Results-grants	40	30
Other items	50	62
Grant III—		
Hospitals	500	500
Vaccination	230	214
Registration of Births and Deaths	120	134
Conservancy	6,028	7,497
Grant IV—		
Lighting	650	1,206
Other items	4,590	8,892
Grant V—		
Office	2,392	2,470
Miscellaneous	388	477
Advances recoverable		1,576
Remittances		15
Balance		70
Total ...	23,700	38,233

2. The income of the Municipality, exclusive of the opening balance, amounted to Rupees 30,715 against an estimate of Rupees 22,300, the principal increases being under "Assignments by Government," "Tax on Arts, &c.," "Tax on Animals and Vehicles," and "Miscellaneous." From paragraph 7 of the Honorary Secretary's report, it appears that, without any material enhancement of the rate or number of the taxes, there was an increase under "Rates and Taxes" of Rupees 3,091 over the receipts of the previous year, and of Rupees 835 in the income from Miscellaneous sources, results indicative of increasing prosperity in the town, as well as of satisfactory municipal management. In paragraph 8 of the report, the Commissioners suggest certain amendments in the classification prescribed for the Budget Statements, but the Government are not disposed to adopt their recommendations. As a general rule the bulk of the proceeds from fines are the result of prosecutions for failure to pay the Profession-tax and are, therefore, legitimately classed under "Rates and Taxes," while on the other hand "Rents of Municipal Markets" and "Fees for the use of the Municipal Slaughter-house," are not even indirectly of the nature of taxation, unless the charge imposed is in excess of the amount which would be required for equally suitable accommodation provided by other agency. According to the prescribed statements fees for licenses for private slaughter-houses appear under "Rates and Taxes, (*f*) Fees." The Commissioners also point out that, in their opinion, the Sections of the Act relating to assessment on houses and lands urgently demand revision, but a more definite statement of the objections found in the working of the Act, as it at present stands, is necessary before the matter can be taken into consideration.

3. The expenditure of the year amounted to Rupees 38,163 against an estimate of Rupees 23,700, the increase being a result of the increased assets available. The outlay on New Works included the assignment by Government on account of the Lake Road, which has already formed the subject of a separate report. Under "Sanitary and Miscellaneous," a market latrine and bullock-shed were the most important works carried out during the year. Under Educational—*Public Works*—an entry of Rupees 1,000 appears as a contribution towards the building of the Breeks' Memorial School, and a sum of Rupees 350, shown in the accounts as expended on the establishment of a Municipal School, is explained to be the result of a temporary arrangement pending the opening of the Memorial School. A salary-grant of Rupees 330 was made to the Church Mission Anglo-Vernacular School.

4. A statement showing the attendance at the Dispensary is appended to the report, but no explanation is offered of the falling off in the admissions.

5. In submitting the Budget for 1873-74 the Commissioners anticipated a considerable saving in the expenditure on Conservancy and made a reduced provision accordingly, but from various causes, which are satisfactorily explained in the report, it was impossible to effect the full saving within the year, and the outlay amounted to Rupees 7,497 against an estimate of Rupees 6,028. To set against this, however, there was a net profit of Rupees 900 realized by the sale of poudrette.

6. It is satisfactory that a beginning has been made towards the lighting of the town, and the Government trust that the Commissioners will find no difficulty in extending their efforts in that direction. The remarks regarding the water supply of the town are satisfactory.

7. It is observed that the error and omissions pointed out by the Auditor are reported to have been carefully examined and satisfactorily explained, and that

the several suggestions made by him have received the attention of the Commissioners. Statement II.-A should not have been submitted in a blank form.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. J. Wright.

C 2415

Hom. Sect. vol

Govt. of 1874 Works.

FINANCIAL.

To

The PRESIDENT OF THE
MUNICIPAL COMMISSION,
Ootacamund,
&c., &c.

Dated December, 1874.

Read.

G.O., 15th December 1874, No. 2102.

DECEMBER.
Nos. 143-144.

Ootacamund Municipality.—The annual report for 1873-74 on the working of this Municipality reviewed

---

Ootacammund
22nd April 1874.

No 24
From,

Surgeon Major J. Ross. M.B.
Medl Officer South District
Ootacammund.

Rec'd 2-11-74

To,

The Honorary Secretary
Municipal Commission
Ootacammund.

Sir,

In reply to your letter No 14 of the 11th instant I have the honor to inform you that the health of my district during the first nine months of the Official year ending 31st March 1874 was very good—In the months of January, February and March 1874. Chest and bowel Complaints were somewhat prevalent as is usually the case at this period of the year.

I have the honor to be.
Sir,
Your Most Obdt: Servt:
[signed] James Ross. M.B.
Surgeon Major
Medl Officer in Ch. South District
Ootacammund.

(True Copy) H. B. Sulk
Hon. Secty. M.C.

Report upon the health of North District Colaeammond for the year ending 31st March 1874

The Public health at Colaeammond during the Official year ending 31st March 1874 has been upon the whole very good - The numbers admitted into the Civil Dispensary were about the average of the last few years.

Although no epidemic has occurred still great prominence was given to Small pox at various parts of the year 1873. One death occurred from this disease in January there were no more deaths from Small pox until June - The total number of cases known was 50. Deaths 10. One only of these can be proved to have been vaccinated - No other infectious disease prevailed - The mortality from all causes as far as I can ascertain was about 28 per mille

2. The Sanitation has been good and I have noticed nothing likely to lead to ill results of any kind.

(Signed) Wm Farquhar David
M. D.
Surgeon major
Medical Offr North District
Nilgherries.

Colaeammond
21st April 1874

N. F. Jones
Hony Secretary

(True Copy)

Memo

Name of Institution	In Patients				Out Patients			
	1872-73		1873-74		1872-73		1873-74	
	Europeans	Natives	Europeans	Natives	Europeans	Natives	Europeans	Natives
Cotacamund Civil Dispensary	12	341	21	275	510	5524	310	5049

Years Expenditure excluding Medical Officers salary.

Name of Institution	1872			1873		
Cotacamund Civil Dispensary	4197	3	3	4197	14	3

Income from Private subscriptions & sale of Medicines &c

Name of Institution	1872			1873		
Cotacamund Civil Dispensary	4329	3	5	3893	7	9

Cotacamund
1st April, 1874.

(True copy)
H. B. Sewell
Hon. Secy. Nil

W. Farquhar Davis
M.D.
Surgeon Major
Medical Officer in charge
Civil Dispensary
Cotacamund

Annual Return of Births and Deaths registered within the Municipality of Cotacamund for the Official year 1873/74.

1873/74 Months	Deaths															Births													Remarks
	European		East Indians		Native Christians		Hindoos		Mahomedans		Other Casts		Total Deaths		Grand Total	European		East Indians		Native Christians		Hindoos		Mahomedans		Other Casts		Total Births		Grand Total	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.		M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.		
April	6	5	"	"	4	4	6	3	1	1	"	"	17	13	30	"	"	"	"	7	2	10	10	"	2	"	"	17	14	31	
May	"	2	1	"	6	9	5	8	1	4	"	"	13	23	36	"	"	"	1	6	5	9	9	3	1	"	"	18	16	34	
June	"	2	"	"	4	5	10	5	5	2	"	"	19	14	33	"	3	"	"	6	2	7	8	4	1	"	"	17	14	31	
July	"	"	"	1	9	9	3	4	"	"	"	"	12	14	26	2	1	"	2	14	5	12	9	6	1	"	"	34	18	52	
August	1	"	1	"	9	2	8	3	"	"	"	"	19	5	24	5	1	2	1	7	5	11	9	1	1	"	"	26	17	43	
September	"	1	1	"	1	1	7	10	"	1	"	"	9	13	22	1	1	"	"	4	8	10	5	3	5	"	"	18	19	37	
October	"	"	"	1	4	3	3	2	1	1	"	"	8	7	15	1	1	"	"	4	4	4	5	2	2	"	"	11	12	23	
November	"	"	"	"	2	6	5	4	4	2	"	"	11	12	23	1	1	1	1	6	4	8	7	4	6	"	"	20	19	39	
December	"	"	"	"	3	4	5	11	3	2	"	"	11	17	28	1	3	"	3	13	11	14	12	6	5	"	"	34	34	68	
January	"	"	"	1	1	1	5	4	1	1	"	"	7	7	14	"	"	"	"	10	2	10	12	1	"	"	"	21	14	35	
February	1	"	"	"	3	2	6	1	1	"	"	"	11	3	14	"	1	"	"	2	3	5	7	1	1	"	"	8	12	20	
March	"	"	"	"	5	1	5	3	3	3	"	"	13	7	20	"	2	"	2	7	5	7	6	2	1	"	"	16	16	32	
	8	10	3	3	51	47	68	58	20	17	"	"	150	135	285	11	14	3	10	86	56	107	99	33	26	"	"	240	205	445	

(Signed) W. Farquhar Davis
M. D. & R. C. S
Registrar of Births and Deaths.

Cotacamund
1st April, 1874.

(True Copy)
A. B. Lyle
Hony Secy M.C.

1873-74

Annual Return of Vaccination from 1st April 1873 to 31st March 1874.

Station or Taluk	Name	Months	Under one year of age — Primary Vaccination: European and East Indians Male	European and East Indians Female	Hindoos Male	Hindoos Female	Mahomedans Male	Mahomedans Female	" Male	" Female	" Male	" Female	other Castes Male	other Castes Female	General Total Male	General Total Female	Under one year of age — Re Vaccination: Results Successful Male	Results Successful Female	Results Unsuccessful Male	Results Unsuccessful Female	Results Unknown Male	Results Unknown Female	Above one year of age — Primary Vaccination: European and East Indians Male	European and East Indians Female	Hindoos Male	Hindoos Female	Mahomedans Male	Mahomedans Female	" Male	" Female	" Male	" Female	other Castes Male	other Castes Female	General Total Male	General Total Female	Results Successful Male	Results Successful Female	Results Unsuccessful Male	Results Unsuccessful Female	Results Unknown Male	Results Unknown Female
Cotacamund	Shaik Abdool Cawder Municipal Vaccinator	April	4	2	10	4	"	1	"	"	"	"	"	"	14	7	21	"	"	"	"	"	13	21	33	30	3	"	"	"	"	"	"	"	49	51	60	10	"	28	1	1
		May	1	1	1	6	"	"	"	"	"	"	"	"	2	7	9	"	"	"	"	"	3	11	24	16	1	"	"	"	"	"	"	"	28	27	41	1	"	13	"	"
		June	1	"	2	9	"	"	"	"	"	"	"	"	3	9	12	"	"	"	"	"	1	2	12	12	"	"	"	"	"	"	"	"	5	13	14	24	"	"	3	"	"
		July	"	4	7	5	"	1	"	"	"	"	"	"	7	10	17	"	"	"	"	"	1	2	25	32	"	"	"	"	"	"	"	"	"	26	34	52	3	4	3	"	"
		August	2	2	5	6	"	"	"	"	"	"	"	"	7	8	15	"	"	"	"	"	1	2	17	24	2	"	"	"	"	"	"	"	20	26	40	"	"	6	"	"
		September	1	"	5	3	1	"	"	"	"	"	"	"	7	3	10	"	"	"	"	"	2	1	19	20	1	2	"	"	"	"	"	"	22	23	41	"	"	4	"	"
		October	1	"	6	7	"	"	"	"	"	"	"	"	7	7	14	"	"	"	1	"	"	"	14	21	"	2	"	"	"	"	"	"	14	23	37	"	"	"	"	"
		November	1	"	6	6	"	"	"	"	"	"	"	"	7	6	13	"	"	"	"	"	"	"	17	16	2	1	"	"	"	"	"	"	19	17	34	2	"	"	"	"
		December	1	1	2	1	"	"	"	"	"	"	"	"	3	2	5	"	"	"	"	"	2	1	21	18	4	3	"	"	"	"	"	"	27	22	48	1	"	"	"	"
		January	1	2	2	7	"	"	"	"	"	"	"	"	3	9	12	"	"	"	"	"	1	2	26	18	1	1	"	"	"	"	"	"	28	21	46	1	1	"	"	1
		February	1	"	4	3	"	"	"	"	"	"	"	"	5	3	8	"	"	"	"	"	"	"	23	16	1	1	"	"	"	"	"	"	24	17	40	1	"	"	"	"
		March	1	1	9	8	2	2	"	"	"	"	"	"	12	11	22	"	1	"	"	"	3	1	18	12	3	1	"	"	"	"	"	"	24	14	31	2	1	4	"	"
		Total	15	13	59	65	3	4	"	"	"	"	"	"	77	82	157	"	1	"	1	"	27	43	249	232	18	11	"	"	"	"	"	"	294	289	494	21	4	61	1	2

Cotacamund
4th April, 1874

(Signed) W. Farquhar Davis
M.D. F.R.C.S.
Surgeon Major
Officer in charge
Medical
Govt Dispensary

(Signed) Shaik Abdool Cawder
Municipal Vaccinator

True Copy
A. Ashe
Army Secy mk

Vaccinated.

29

Statement I. Revenues and Receipts of the Municipal Fund of the Town of Coolacamund during the Official year 1873-74.

	1873-74									Probable Estimate for		
	Detail of Minor Heads			Totals of Major Heads.								
1. Balance brought forward												
(a) Municipal Fund							7518	6	4	1400	"	"
(b) Endowments												
2 Assignments and allotments by Govt:												
(a) Surplus Pound Fund							342	1	10			
(b) Ferry Rents												
(c) Fishery Rents												
(d) Lake Road Grant							3000	"	"			
	Arrears			Current								
3 Rates and Taxes												
(a) Rates on Houses.	712	0	5	9870	10	11	10,582	11	4	10,000	"	"
(b) Taxes on Arts &c	546	4	8	3827	"	"	4373	4	8	2600	"	"
(c) Taxes on Vehicles &c	53	4	"	3282	4	"	3335	8	"	2600	"	"
(d) Registration of Carts	4	"	"	256	"	"	260	"	"	200	"	"
(e) Tolls.	"	"	"	"	"	"	"	"	"			
(f) Fees	72	14	"	844	14	4	917	12	4	860	"	
(g) Magisterial Fines	"	"	"	218	14	"	218	14	"	500	"	"
	1388			18300								
4. Fees in Schools and Training Institutions												
Carried forward										30,548	10	6

Statement I Revenues and Receipts of the Municipal Fund &c (Continued)

	1873-74 Detail of Minor Heads			1873-74 Totals of Major Heads			Probable Estimate for		
Brought forward				30548	10	6			
5. Endowments and Sundry Contributions and Donations									
(a) Hospitals									
(b) Choultries									
(c) Educational									
(d) Miscellaneous									
6 Contributions from Local Funds									
(a) For Public Works Communications									
School Buildings									
(b) Educational For Training Schools									
(c) Miscellaneous Hospitals									
7. Miscellaneous									
(a) Rents of municipal Markets	2523	9	8	✓			2000	"	"
(b) Rents of Fees in Mun: S. Houses	1459	2	8	✓			1000	"	"
(c) Sale of Sweepings	10	3	"	✓			40	"	"
(d) Private Scavengering	947	2	"	✓			1000	"	"
(e) Sale of Materials and Tools & Plant	93	3	6						
(f) Avenues									
(g) Sale of Poudrette	1307	10	7	✓					
(h) Sale of Measures	24	6	"						
(i) Rent of municipal Godowns	"	"	"						
(j) Dead animals	16	12	"						
(k) Fines and drawbacks	20	3	6						
(l) Sale of Bye-laws	"	4	"						
Sundries	495	11	6	6898	4	5			
Carried forward				37446	14	11			

Statement I. Revenues and Receipts of the Municipal Fund &c (Continued)

	1873-74 Detail of Minor Heads	1873-74 Totals of Major Heads			Probable Estimate for
Brought forward		37446	14	11	
8. Advances recoverable					
(a)		786	8	2	
(b)					
(c)					
Total Receipts		38233	7	1	

Note to Statement I.

1. House and Land rates are levied at 5 per cent
2. Taxes on Carts, &c are at the following rates:—
   (e.g.)— The maximum Schedule rates, or half Schedule rates, or such and such classes and items at such and such rates.
3. Taxes on Vehicles are levied at the following rates.
4. Carts are registered at the following rates
5. Tolls are levied at the following rates
6. License fees are at the rates Sanctioned in G. O.

Statement II. Expenditure from the Municipal Fund of the Town of Colácamund for the Official year 1873-74.

	1873-74 Detail Minor Heads			1873-74 Totals Major Heads			Budget Estimate		
Grant I Public Works									
1. New Works.									
(a) Communications	9485	3	6						
(b) Educational	1000	"	"				1500	"	"
(c) Sanitary and Miscellaneous	4014	9	11	14499	13	5	1500	"	"
2. Repairs									
(a) Communications	3119	11	8				3700	"	"
(b) Educational	"	"	"					"	"
(c) Sanitary and Miscellaneous	396	15	4	3516	10	8	50	"	"
3. Establishment				347	11	11	900	"	"
4. Tools and Plant and Contingencies				845	14	4	100	"	"
5. Contributions to Local Funds									
(a) For									
(b) " " "									
Total Grant I				19410	2	4			
Carried forward				19410	2	4			

Statement IA Endowments entrusted to the Municipal Commissioners under Sections 15 and 16 for the Official Year 1873-74.

Name of Institution	1 Amount of Funded Capital	2 Balance	3 Interest or Income of Land	4 Existing Value of Land	5 Contributions of all kinds	6 Sale of Milk and Curds	7 Total Collections 3-71	8 Current Charges (Statements II and III)	9 Other Public Works Statement IIA	10 Total Charges	11 Balance	12 Remarks
1. Hospitals and Dispensaries												
2. Charities { Market / Charitram												
3. Educational												
4. Miscellaneous												

Statement II. Expenditure
Continued

	1873-74 Detail Minor Heads	1873-74 Totals Major Heads	Budget Estimate
Brought forward		19410 2 4	
Grant II Education			
1. Traing Schools			
(a) Establishment			
(b) Contingencies			
2 Municipal Schools			
(a). Establishment		350 " "	600 " "
(b) Contingencies			
3. Salary Grants		330 4 "	312 " "
4 Results Grants		30 8 "	40 " "
5. Contributions to Local Funds for Educational Inspectorate		50 " "	50 " "
6 Miscellaneous		11 15 "	
Total Grant II		772 11 "	
Carried forward.		20182 13 4	

Statement II Expenditure
Continued

	1873-74 Detail Minor Heads	1873-74 Totals Major Heads	Budget Estimate
Brought forward		20182 13 4	
Grant III Sanitation and Medical Services			
1. Hospitals and Dispensaries		300 " "	500 " "
(a.) Establishment			
(b.) Medicines and Supplies			
(c.) Diet of Patients			
(d.) Sundries and Contingencies			
2. Vaccination			
(a) Establishment	204 " "		204 " "
(b.) Contingencies	9 13 "	213 13 "	26 " "
3. Registration of Births and Deaths			
(a) Establishment		134 " "	120 " "
(b) Contingencies			
4. Conservancy			
(a) Establishment	4114 12 3		3372 " "
(b.) Sanitary Service (Cost of Conservancy Carts)	3014 9 "		2100 " "
(c) Cleansing of Tanks, Wells and Drains	9 13 "		
(d) Contingencies	357 10 10	7496 13 1	256 " "
Total Grant III		8344 10 1	
Carried forward		28527 7 5	

Statement II Expenditure
Continued

	1873-74 Detail Minor Heads			1873-74 Totals Major Heads			Budget Estimate		
Brought forward				28527	7	5			
Grant IV Miscellaneous Municipal purposes									
1. Lighting									
(a) Establishment	130	2	-				84	-	-
(b) Contingencies	1073	14	8	1206	0	8	566	-	-
2. Markets									
(a) Establishment	22	11	10						
(b) Contingencies	8	0	0	30	11	10	151	11	8
3. Chouttries									
(a) Establishment				32	8	-	30	-	-
4. Planting avenues				454	12	2	500	-	-
6. Water Course									
(a) Establishment	596	13	-						
(b) Contingencies	23	14	8	620	11	8			
7. Poudrette									
(a) Manufacture of Poudrette	190	7	4						
(b) Commission on Poudrette	243	10	10	434	2	2			
8. Manufacture of Measures				28	6	6			
9. Grass Farm									
(a) Establishment	226	9	10						
(b) Contingencies	40	3	1	266	12	1			
10. Deposits by Contractors				200	-	-			
Repayment of Government Loan Purchase of Land				1798	10	2	3908	4	4
				25	-	-			
Total Grant IV				5097	12	1			
Carried forward				33625	3	6			

Statement II Expenditure
Continued

	1873-74 Detail Minor Heads			1873-74 Totals Major Heads			Budget Estimate		
Brought forward				33625	3	6			
Grant V Supervision and Management									
1. Office									
(a) Establishment	1920	12	0				2292	-	-
(b) Contingencies	549	6	1	2470	2	1	100	-	-
2. Miscellaneous									
(a) Office Rent	240	-	-				180	-	-
(b) Printing Charges	237	-	-	477	-	-	208	-	-
Total Grant V				2947	2	1			
8 Advances recoverable				1575	14	-			
Refunds other than Current Taxes									
Refunds				15	7	-			
Grand Total Expenditure				38163	10	7			
Balance									
(a) Municipal Fund				69	12	6			
(b) Endowments									
Total				69	12	6			

Statement II A Detail of allotment for Expenditure Public Works estimated to cost Rs 100 or upwards

Part I New Works

No	Project	Amount of Estimate	Past Expenditure	Expenditure 1873-74	Remarks
a	Communications				
	Road from St Stephens church to Marlemund Reservir				
	Cross Road from Gool Mahomeds Shop to Lower Bazaar Road				
	Total				
b	Education				
	Brucks Memorial School				
	Total				
c	Sanitary and Miscellaneous.				
	Bazaar Drainage &c				
	Water Supply				
	New Latrine for Bazaar.				
	Cattle shed				
	Grand Total				

Part II Repairs

No	Project	Grant	Remarks
a	Communications		
1	Roads		
	Petty repairs and reserve		
	Total		
b	Educational		
	Petty repairs and reserve		
	Total		
c	Sanitary and Miscellaneous		
1	Latrines		
2	Bandy Stand		

Statement II B Detail of Municipal Establishment

	No	Salary per mensem	Salaries per annum	Totals Major Heads
Grant I Public Works.				
Superintendent	1	75 " "	547 11 11	
Maistries	1	5 " "		
Coolies				
Total	2	80 " "	547 11 11	
Grant II Education				
1. Training Schools				
Masters				
Clerks				
Servants				
Total				
Grant III Sanitation and Medical Services.				
1 Hospitals and Dispensaries				
Medical Subordinates.				
Clerks				
Servants				
Total				
2. Vaccination				
Vaccinators	1	17 " "	204 " "	
Peons.				
Total	1	17 " "	204 " "	
3. Registration				
Registrars	1	10 " "	134 " "	
Extra Do.	1	2 " "		
Peons.				
Total	2	12 " "	134 " "	

Statement H B Continued

	No	Salary per Mensem	Salaries per annum	Totals Major Heads
Brought forward				
Grant III Continued				
4. Conservancy				
Conservancy Inspector	1	65 - -		
Do Maistries	3	45 - -		
Scavengers Head	1	10 - -		
Do 1st Class	14	112 - -		
Do 2nd Class	12	84 - -	4114 12 3	
* Do 3d Class	3	18 - -		
Do 4th Class	8	40 - -		
† Do Private	-	- - -		
Total	42	374 - -	4114 12 3	
Grant IV Miscellaneous				
Municipal purposes				
1 Lighting				
Massalgies	2	16 - -	130 2 -	
Peons				
Total	2	16 - -	130 2 -	
3. Chuttrums				
(a) Establishment	1	2 8 -	32 8 -	
Total	1	2 8 -	32 8 -	
4. Avenues				
1 Gardens &				
Water Course				
Superintendent	1	30 - -		
Peons	2	16 - -	596 13 -	
Grass Farm				
Gardener	2	16 - -	226 9 10	
Coolies				
Total	5	62 - -	823 6 10	

Statement H B Continued

	No	Salary per Mensem	Salaries per annum	Totals Major Heads
Brought forward				
Grant V Supervision and Management				
1. Office				
Superintendent of Works	1	75 - -		
Clerks	1	25 - -		
Accountants	1	40 - -	1920 12 -	
Peons	2	14 - -		
Tax collectors	2	29 - -		
Total	7	183 - -	1920 12 0	

Statement III Municipality of Colacamund
Abstracts of Deposits account for the year 1873-74.

Balance brought forward		Credited to Municipal Funds	
Deposits by appellants		Returned to appellants	
Do by Renters		Do to Renters	
Do by Contractors		Do to Contractors	
Do as Security by Municipal Servants		Do to Municipal Servants.	
Deposited for the execution of work for which private parties are liable		Work done	
Deposits under Sections 55, 71, 79, 122, 143, 149 of Bye Laws		Returned to parties	
		Paid to Claimants	
		Balance	
		Total	

Statement IV Municipality of Colacamund
Demand, Collection, and Balance, Statement for the year 1873-74.
Current.

	1 Demand Assessed			2 Collected			Remitted on 3 appeal or Otherwise			4 Written off as irrecoverable			Totals Columns 2. 3. 4.			Balance		
Rates on Houses &c	12050	1	2	9870	10	11	1323	6	3	3	"	"	11197	1	2	853	"	"
Taxes on Arts &c	4507	"	"	3827	"	"	"	"	"	424	8	"	4251	8	"	255	8	"
Taxes on Vehicles	3394	12	"	3282	4	"	"	"	"	55	12	"	3338	"	"	56	12	"
(d). Regr of Carts	270	"	"	256	"	"	"	"	"	7	"	"	263	"	"	7	"	"
Total																1172	4	"

Statement IV Continued
Arrears.

	1 Balance of old Demand			2 Arrears of previous year			3 Total Demand			4 Collected			5 Remitted			6 Written off			Totals Columns 4. 5. 6			Balance		
Rates on Houses &c	230	4	"	580	"	9	810	4	9	712	0	5	"	"	"	"	"	"	712	0	5	98	4	"
Taxes on Arts &c	199	9	8	586	"	"	785	9	8	546	4	8	"	"	"	139	8	"	685	12	8	99	13	"
Vehicles &c	22	4	"	58	8	"	80	12	"	53	4	"	"	"	"	22	"	"	75	4	"	4	8	"
(d) Regr of Carts	13	1	4	8	"	"	21	1	4	4	"	"	"	"	"	6	2	"	10	2	"	10	15	4
Total	465	3	"	1232	8	9	1697	11	9	1315	9	1	"	"	"	167	10	"	1483	3	1	213	8	8

A. Bisset

Asst. Comrs office
Ootacamund. October 1874

Asst Secy M

H. Cornwell
President
Ootacamund Municipality

G. O. No. 2102 dt 15-Dec-24.

Encl 2492/24

Particulars	Budget Estimate	Detail Minor Heads Arrears	Detail Minor Heads Current	Total Major Heads	Grand Total
1 Balance					
(a) Municipal Fund	1400 " "	" "	" "	7518 6 4	
2 Assignments and Allotments by Government					
Lake Road Grant			3000 " "		
Surplus Pound Fund			342 1 10	3342 1 10	
3 Rates and Taxes					
(a) Rates on Houses and Land (Section 40)	10000 " "	712 " 5	9870 10 11		
(b) Taxes on Carts and Professions (Section 57)	2600 " "	546 4 8	3827 " "		
(c) Taxes on Vehicles and Animals (Section 63)	2600 " "	53 4 "	3282 4 "		
(d) Registration of Carts (Section 73)	200 " "	4 " "	256 " "		
(f) Fees (Secs 128, 136, by-laws and Schedule A)	860 " "	72 14 "	8214 4		
(g) Magisterial Fines (Section 17)	500 " "	" " "	2184 "	19888 2 4	
7 Miscellaneous					
(a) Rents of Municipal Markets	2000 " "	" " "	2823 9 8		
(b) Rents and Fees in Municipal Slaughter houses	1000 " "	" " "	1459 2 8		
(c) Sale of Sweepings (Section 98)	40 " "	" " "	10 3 "		
(d) Private Scavengering	1000 " "	" " "	947 2 "		
(e) Sales of Materials and Tools and Plant	" " "	" " "	93 3 6		
(f) Avenues	" " "	" " "	" " "		
(g) Sale of Poudrette	1500 " "	" " "	1307 10 7		
(h) Sale of Measures	" " "	" " "	24 6 "		
(j) Dead Animals	" " "	" " "	16 12 "		
(k) Fines	" " "	" " "	20 3 6		
(l) Sale of Bye laws	" " "	" " "	4 "		
Sundries	" " "	" " "	495 11 6	6898 4 5	
Total				37446 14 11	
8 Advances Recoverable				786 8 2	
					38233 7 1

(True Copy)

H. B. Gell

Henry Seey Nell (Signed) J. G. Davis

Auditor

15th May 1874

Docucammed

Particulars	Budget Estimate	Detail Minor Heads	Total Major Heads	Total under each Grant	Grand Total
Grant I					
1. New works					
(a) Communications		9486 6			
(b) Sanitary and miscellaneous	1500 " "	4014 11			
(c) Educational	1500 " "	1000 " "	14499 13 5		
2. Repairs					
(a) Communications	3700 " "	3119 7 8			
(b) Sanitary and miscellaneous	50 " "	396 15 "			
(c) Educational	" " "	" " "	3516 10 8		
3. Establishment	900 " "	547 11 11	547 11 11		
4. Tools and Plant and Contingencies	100 " "	845 14 4	845 14 4	19410 2 4	
Grant II					
2. Municipal Schools					
(a) Establishment	600 " "	350 " "	350 " "		
3. Salary Grants	312 " "	330 4 "	330 4 "		
4. Results Grants	40 " "	30 8 "	30 8 "		
5. Contributions to Local Funds for Educational Inspection	50 " "	50 " "	50 " "		
6. Miscellaneous	" " "	11 15 "	11 15 "	772 11 "	
Grant III					
1. Hospitals and Dispensaries (Contribution)	500 " "	500 " "	500 " "		
2. Vaccination					
(a) Establishment	204 " "	204 " "			
(b) Contingencies	26 " "	9 13 "	213 13 "		
3 Registration of Births and Deaths					
(a) Establishment	120 " "	134 " "			
(b) Contingencies	" " "	" " "	134 " "		
4. Conservancy					
(a) Establishment	3372 " "	4114 13			
(b) Sanitary service	2100 " "	3014 9 "			
(c) Cleansing of Tanks, Wells &c	" " "	6 18 "			
(d) Contingencies	256 " "	36 " 11	7496 13 1	8244 10 1	
Grant IV					
1. Lighting					
(a) Establishment	84 " "	12 " "			
(b) Contingencies	566 " "	1078 18 8	1206 0 8		
2. Markets					
(a) Establishment	" " "	1 10			
(b) Contingencies	151 11 8	" "	301 11 10		
3. Chuttrums					
(a) Establishment	30 " "	2 8 "	32 8 "		
4. Purchase of Land	" " "	25 " "	25 " "		
5. Watering Streets and Planting avenues	500 " "	484 12 2	484 12 2		
6. Repayment of Government Loan	3908 4 4	1798 10 2	1798 10 2		
7. Water course					
(a). Establishment	" " "	396 8 "			
(b). Contingencies	" " "	224 8	620 11 8		
8. Poudrette					
(a) Manufacture of Poudrette	" " "	190 14			
(b). Commission on Poudrette	" " "	243 11 10	434 2 2		
9. Manufacture of Measures	" " "	28 6 6	28 6 6		
10. Grass Farm					
(a) Establishment	" " "	226 9 10			
(b) Contingencies	" " "	40 3 1	266 12 11		
11. Deposits by Contractors	" " "	200 " "	200 " "	5097 12 1	
Grant V					
1. Office					
(a) Establishment	2292 " "	1 5 12 "			
(b) Contingencies	100 " "	5 9 6 1	2470 2 1		
2. Miscellaneous					
(a) Office Rent	180 " "	2 "			
(b) Printing Charges	208 " "	23 "	477 " "	2947 2 1	36572 5 7
Refunds					15 7 "
Advances Recoverable					1575 14 "
Balance					69 12 6
					38233 7 1

Ad Encl No 24 92/74

Balance Sheet
of the Colaconund
for the official

Report on the Audit of the
Accounts of the Colaconund Municipal
Commission for the official year 1873-74.

1. A balance Sheet has been prepared from materials obtained from the Cash Book and is herewith Submitted. The assets of the year including the opening balance were Rupees 38233. 7. 1. The Expenditure was Rupees 38163. 10. 7. The closing balance was Rupees 69 „ 12 „ 6.

2. The Books and Registers examined were The Bank Book. The Cash Book The Abstracts of Receipts and Expenditure The European House Register. The Native House Register. The Register of Vehicles and Animals. The Register of Arts and Profession and The Register of Carts. Remarks on each are Subjoined.

The Bank Book.

The Amount of Municipal Revenue that passed through the Bank during the year was Rupees 29653 - 9 - 7. Appendix A exhibits in detail the items of Receipt

Receipts amounting to Rupees 106. 4. 2 that were not remitted to the Bank. The expenditure according to this Book was Rupees 37103. 2. 5. (Appendix B) and the details of payments, amounting to Rupees 1060. 8. 2. made direct by the Municipal Office.

The Cash Book has been regularly and carefully posted. The method however of dealing with minus balances when they occur as evidenced by the footings of 23rd July and 22nd December is not understood. The Cash Book.

These abstracts with the exceptions noticed below have been carefully kept. The total of Receipts up to and inclusive of February have been incorrectly brought forward in the abstract for Branch under Profession Tax (Current). The same remark applies to the total Expenditure up to the same period under the last six heads but two specified in the abstract. The abstracts of Receipts & Expenditure.

The European and Native House Registers maintained and Sec: 43 of Act III of 1871 show that the rate has been correctly computed in every case. The following Statement exhibits the demand, Collection, and balance.

	Number	Pro Number	Annual value	Assessment at 5 per cent	Collection	Remission	Balance
European Houses	237	135	199838 " "	9991 14 3	8139 4 3	1322 6 1	535 12 "
Lands	23	23	5324 6 "	266 3 5	170 1 5	" " "	96 4 "
Native Houses	1058	798	35838 " "	1791 15 6	1569 15 3	1 1 2	220 12 1
	1318	956	241000 6 "	12050 1 2	9879 4 11	1323 6 3	852 12 1

Recovery on Bill No 72 (E. H. B) Should be Rupees 34. 0 " 11. not Rupees 40 " 0 " 11. as entered in the Register.

Rupees 4 shown in the Register as collected Vide Bill No 237 does not appear to have been brought to account.

An over credit of one pie occurs in the remissions on Bill No 34.

A remission of Rs 36 on Bill No 18 is not recorded as such.

Fees amounting to Rupees 2. 10. 0 have been included in House assessment.

Annas 12 collected as per Bill No 629 is shown as outstanding in the Native House Register. The European & Native House Register.

Appendix. A

Receipt 22nd April 1873	By Cash Book Rs	0	1	0
	Bank Book "	0	0	0
21st July 1873	By Cash Book "	20	0	0
	Bank Book "	0	0	0
9th August 1873	By Cash Book "	170	10	0
	Bank Book "	0	0	0
24th September 1873	By Cash Book "	25	0	0
	Bank Book "	0	0	0
24th September 1873	By Cash Book "	0	8	0
	Bank Book "	0	0	0
2nd October 1873	By Cash Book "	60	0	0
	Bank Book "	0	0	0
4th October 1873	By Cash Book "	40	0	0
	Bank Book "	0	0	0
15th October 1873	By Cash Book "	0	0	0
	Bank Book "	500	0	0
29th October 1873	By Cash Book "	25	0	0
	Bank Book "	0	0	0
5th November 1873	By Cash Book "	90	0	2
	Bank Book "	0	0	0
15th November 1873	By Cash Book "	60	0	0
	Bank Book "	30	2	0
22nd November 1873	By Cash Book "	52	5	1
	Bank Book "	14	5	1
23rd March 1874	By Cash Book "	61	8	0
	Bank Book "	8	8	0
30th March 1874	By Cash Book "	9	6	0
	Bank Book "	"	"	"
	Total Rupees	1061	7	2

15. 6. 74

(Signed) J. G. D.
Auditor

Appendix B

Cheque No 258 drawn 21st July 1873	By Cash Book Rs	73 " 4 " 0
	By Bank Book "	53 " 4 " 0
Cheque No 272 drawn 9th Augt 1873	By Cash Book "	481 " 14 " 0
	By Bank Book "	311 " 4 " 0
Cheque No 25 drawn 24th Sept. 1873	By Cash Book "	50 " 0 " 0
	By Bank Book "	25 " 0 " 0
~~Cheque~~ Payment 2nd October 1873	By Cash Book "	60 " 0 " 0
	By Bank Book "	0 " 0 " 0
Cheque No 35 drawn 4th October 1873	By Cash Book "	87 " 8 " 0
	By Bank Book "	47 " 8 " 0
Cheque No 43 drawn 15th October 1873	By Cash Book "	1440 " 14 " 6
	By Bank Book "	940 " 14 " 6
Cheque No 48 drawn 29th October 1873	By Cash Book "	77 " 8 " 0
	By Bank Book "	52 " 8 " 0
Cheque No 52 drawn 5th Novr 1873	By Cash Book "	377 " 8 " 0
	By Bank Book "	287 " 6 " 10
..... Payment 15th Novr 1873	By Cash Book "	29 " 14 " 0
	By Bank Book "	" " "
..... Payment 24th Novr 1873	By Cash Book "	38 " 0 " 0
	By Bank Book "	" " "
Cheque No 140 drawn 23rd March 1874	By Cash Book "	234 " 3 " 0
	By Bank Book "	181 " 3 " 0
	Total Rupees	1060 " 8 " 2

15. 5. 74

(Signed) J. G. D.
Auditor.

Appendix C

	First Half year of 1873-74				Second Half year of 1873-74			
	Demand		Collection		Demand		Collection	
	No. assessed	Amount	No. Paid	Amount	No. assessed	Amount	No. Paid	Amount
Four wheeled Carriage drawn by 2 horses	26	234 " "	26	234 " "	18	162 " "	18	162 " "
Four wheeled Carriage drawn by one horse	90	405 " "	89	400 8 "	68	306 " "	66	297 " "
Two wheeled Carriage drawn by one horse or pair of horses	27	81 " "	27	81 " "	18	54 " "	18	54 " "
Horses	178	801 " "	172	774 " "	96	432 " "	93	418 8 "
Ponies under 13 hands	192	288 " "	189	283 8 "	133	199 8 "	122	183 " "
Ponies under 11 hands	12	6 " "	12	6 " "	14	7 " "	13	6 8 "
Bullocks	299	149 8 "	296	148 " "	326	163 " "	299	149 8 "
Asses	16	4 " "	16	4 " "	18	4 8 "	17	4 4 "
Dogs	356	89 " "	347	86 12 "	307	76 12 "	277	69 4 "
		2057 8 "		2017 12 "		1404 12 "		1344 " "

15-5-74.

(Signed) J. G. D.
Dudeldar

Appendix D

Tabular Statement exhibiting Statistics of the Profession Tax.

	First Half-year of 1873-74.				Second Half-year of 1873-74.			
	Demand		Collection		Demand		Collection	
	No. assessed	Amount	No. Paid	Amount	No. assessed	Amount	No. Paid	Amount
1st Class	1	50 " "	1	50 " "	1	50 " "	1	50 " "
2nd Class	31	775 " "	29	725 " "	31	800 " "	21	550 " "
3rd Class	39	487 8 "	37	462 8 "	37	462 8 "	27	325 " "
4th Class	61	366 " "	59	354 " "	59	354 " "	48	288 " "
5th Class	100	300 " "	94	282 " "	97	291 " "	78	234 " "
6th Class	146	219 " "	139	208 8 "	142	213 " "	113	169 8 "
7th Class	41	41 " "	41	41 " "	42	42 " "	24	24 " "
8th Class.	76	38 " "	69	34 8 "	72	36 " "	58	29 " "
		2282 8 "		2157 8 "		2249 8 "		1669 8 "

15th. 5. 74

(Signed) J. G. D.
Auditor

S. O. No. 210 2 7/8 th Dec 1874 Genl

(One Copy.)

A. B. Smith

Army Secy Mil

Report on the Audit of the Accounts of the Ootacamund Municipal Commissioners for the Official year 1873-74.

D 24.10.74

1 65

Municipal Commissioners Office
Ootacamund 24th October 1874

From
Henry B. Grigg Esquire
Hony Secy O.M.C.

To
J. R. Cockerell Esquire
President O.M.C.
Ootacamund

Sir,

I have the honor to submit the 7th Annual Administration Report for this Municipality viz: for the year 1873-74.

2. The income for the year was Rs 38,233. Against charges Rs 38.163.

3. Of the sum, Rs 38,233. Rs 10,137. approximately fall under assignments and allotments by Government. A balance of Rs 6795. of the first grant for the Lake Road, appearing under Balance. The sum of Rs 3000. only having been actually contributed by Government during the year

The sum of Rs 342 was received as moiety of the Surplus Pound Found

4 The year opened with a credit balance of Rs 7518. and closed with one of Rs 69.

5. The outstandings on accmt of Rates & Taxes were Rs 1172 after striking off the irrecoverable amount viz Rs 490 — vide Statement No IV — against Rs 1224 in 1872-73 and Rs 1370 in 1871-72. Since the close of the year Rs 757. have been collected

6. Receipts. The sum of actual receipts from all sources, excluding all balances, the assignments and allotments by Government, and advances recovered, was Rs 26587, against Rs 22,661 in 1872-73. After making the same deductions, a net increase of Rs 3926. or over 17. per cent

on the actuals of 1872-73

and 25 per cent on those of 1871-72. The Budget Estimate was Rs 22,300. The excess of Receipts under Rates Taxes and Miscellaneous was consequently Rs 4287. Of this increase about 75 per cent was under Rates and Taxes. No extra taxes were imposed or the rates raised during the year, except in the case of the Bandy Stand. Market and Slaughtering Fees, but as this took place towards the close of the year, it does not materially affect the statement that no extra burthen was imposed on the taxpayers. Such an increase may be regarded as a favourable index of the improving condition of the station.

7. The following statement will show approximately the comparative actual receipts under Rates and Taxes contrasted with Miscellaneous, during each year since 1868.

	1868-69	1869-70.	1870-71	1871-72	1872-73	1873-74
Rates & Taxes.	20,496	19,500	18,812	16,338	16,597	19,688.
Miscellaneous.	2,365	4,374	6,187	4,656	6,063	6,898.
	22,861	23,874	24,999	20,994	22,660	26,586.

19688
16597
3091

6898
6063
835

Thus it appears that the actual total receipts during the past year have considerably exceeded those of any previous year, whilst the yield of the Taxes has almost reached the point at which it stood in 1868-69.

8 The Commissioners would draw attention to the fact that the present Budget classification is very faulty, as under Taxes appear items e.g. Magisterial fines, fines under Bye Laws, which cannot obviously be regarded

as taxes, whilst under Miscellaneous, items appear. e.g. Market and Slaughtering fees &c. which may be regarded as indirect taxes. They would suggest that the statement should be amended so as to distinguish clearly direct from indirect taxes and to limit the term "Miscellaneous."

Rates on Houses and Lands.

9. The actual collections were Rs 10,582, against a Budget Estimate of Rs 10,000. Of this sum Rs 712. were arrears. ~ Rs 1323 were granted as Remission under Section 50. against Rs 1491 in 1872-73. and Rs 1162 in 1870-71. under the previous Act. The revenue derived from this tax in each year since the introduction of the Act is as follows.

1867-68.	68-69.	69-70.	70-71.	71-72.	72-73.	73-74.
12,622	12,015	12,813	12,720	10,234	9,811	10,582

This statement shows how materially the Act III of 1871 has affected the yield of this tax. During the current year the Commissioners are endeavouring to make good so serious a loss by bringing lands under the provisions of the Act, from which they were virtually exempted heretofore, but they would point out that the sections of the Act, relating to Assessment on Houses and Lands, urgently demand revision. The increase during the year under report has been chiefly due to the general rise in the rents of house property, consequent perhaps mainly upon the longer sojourn of the Government upon the Hills

Tax on Arts Trades &c. 10. The estimated yield of this tax was Rs 2,600 the actual yield was Rs 4,373, against

against Rs2851 in 1872-73
Of this sum Rs546 were
on account of arrears.
The exceptional increase
was in some measure
due to the Commissioners
having resolved for the
first time to tax officers
attached to the Govern
ment as well as Military
Officers in civil employ,
several of whom had
been previously exempted.
In many cases also it
was found that persons
had been assessed
in classes below those
in which they should
have been placed, the
outstandings at the
close of the year were
considerable viz Rs 680.
and Rs 424 of which
has had to be written
off as irrecoverable.

The following
comparative state
ments will be of
interest especially as
they give the statistical

history of a tax now abolished as far as Pootacamund is concerned.

1868-69.	69-70.	70-71.	71-72.	72-73.	73-74.
4,418.	3,534	3,102.	2,597	2,851	3,827.

Tax on vehicles and animals.

11 The subjoined statement shows the comparative yield of this tax

1868-69.	69-70.	70-71.	71-72.	72-73.	73-74.
3,287.	2,555	3,037	2,646	2,731	3,335

The following list shows how the increase accrued and speaks for itself.

	Half year ending 30 Sept/72	Half year ending 30 Sept/ 1873.	Half year ending 31 Mar. 1873.	Half year ending 31 Mar. 1874.
4 Wheeled carriages drawn by 2 Horses.	20	26	16	18
Do Do by Horse or Bullock	89	89	59	66.
2 Wheeled carriages drawn by Horse or Horses.	21	27	16	18.
Ponies under 13 hands.	139	172	61	93.
Ponies under 11 hands.	183	189	108	122.
Bullocks	8	12	5	13.
asses.	242	296	254	299.
Dogs . .	22	16	18	17.
	245	347	255	277.
	969	1174	792	923

at Ootacamund the population is so changing that the yield of this tax depends much upon the activity and detective spirit of the Tax Collector. It is worthy of note that last year the yield of this tax more than equalled the expenditure for repairs of roads carried out by Municipal Agency. It is to be regretted that there cannot be a similar result this year in consequence of the recent decision of the High Court Snaith vs Dindigul Municipality

Registration of Carts. 12. The receipts were Rs 260. 40 Rs in excess of Estimate.

Fees. 13 The total collections were Rs 918; Rs 58 above the estimate as follows.

Bandy Stand	767.
Burning Bricks.	34
Woodyards	25
Notice of Demand fees . .	54
Warrant	16
Pigs	22
	918.

Fines 14 The amount received from Magisterial fines was Rs 219, against 374 in 1872-73. The following statement shows the number of persons prosecuted under Act III of 1871, and Act X of 1865.

	Cases			Persons Prosecuted						Persons Convicted					
	1869	1870	1871	1869	1870	1871	1872	1873	1874	1869	1870	1871	1872	1873	1874
Under Act III of 1871	"	"	"	"	"	"	14	24	173	"	"	"	14	24	28
" " X of 1865	25	36	19	-	"	20	"	"		61	43	19	"	"	"
" Bye Laws.	37	147	204	"	"	225	65	141		48	169	220	63	134	127

Miscellaneous. 15

Market Tolls and Slaughter Houses.

The right of levying these fees was sold by Public Auction — the Market tolls realizing Rs 163-13-4 the Slaughter House Rs 104-13-4 per mensem The following is the comparative annual yield

	1868-69	1869-70	1870-71	1871-72	1872-73	1873-74
Market Tolls	1969	1975	2656	1481	2479	2524
Slaughtering		819	1570	807	1454	1459

The receipts from the remaining sources are —

Sweepings	10-0-0
Private Scavenging	947-0-0
Materials	93-0-0
Poudrette	1307-0-0
Measures	24-0-0
Dead animals	17-0-0
Fines	20-0-0
Sundries	495-0-0

as shown in the margin and with exception of Poudrette call for no special remark — The quantity of Poudrette sold was 260 tons against 220 in 1872-73. 213 in 1871-72. and 68 in 1870-71. The amount realized was rather less than the Budget Estimate, but this is due to several bills having been paid after the close of the year. The value of the quantity sold was Rupees 1628. or 128 in excess of the Estimate This manufacture yielded a net profit on actual receipts during the year of nearly 900 Rs. quite apart from the general saving in conservancy which has accrued and will be referred to later

Advances Recovered. 16. This item refers to advances made to work men, and subsequently repaid and

adjusted in the accounts.

Expenditure 17

The total charges amounted to Rs 38,163 distributed as follows.

Grant I New Works.	14,500.	
Repairs.	3,516	
Establishment	548.	
Plant & Tools.	846.	
		19,410.
Grant II Education -	773.	
Grant III Sanitation & Medl. Services	8344.	
Grant IV Miscellaneous	5098.	
Grant V Supervision & Management	2947.	
Refunds	15.	
Advances Recoverable	1576.	18753
		38,163.

Grant I New Works.

18. Of the Expenditure under Communications Rs 4000. were paid over to Capt Morant for the Lake Road work, the balance Rs 5455 was expended partly in breaking up metal for the Lake Road which was handed over to the District Engineer but mainly on the Lower Bazaar Road.

Communications	9455.
Sanity & Misl.	4014.
Education	1000.

To sum up the expendi

diture of the two grants for the Lake Road viz Rs 10,000 and 3000 respectively spread over 2 years, partly by D.P.W. and partly by Municipal Agency; Rs 816 7-7-7 deducting the value of 243 yards of metal deficient, were laid out on the sections of the Lake Road for the Willow Bund above and below the Cedars to Lock End, the balance Rs 4832-8-5 was expended on the Willow Bund section (Imperial) and the Lower Bazaar Road; From Municipal Funds Rs 622-7-7. were expended in the year on the Lower Bazaar Road, including cost of fencing. The work entailed a large outlay on account of the nature of the ground, a considerable portion being low and swampy

It is unnecessary to enter into details as this work has been reported on seperately

19 Sanitary and Miscellaneous. The Budget allotment for works Sanitary and Miscellaneous was Rs1500. The Commissioners expended Rs4014 - two works viz a Latrine for the Market and a shed for Bullocks being urgently required and as the Commissioners forsaw that both works would in all probability soon repay the outlay, besides permanently increasing their income they determined to construct although such action disturbed the budget arrangements for the year. The most important work was the erection of the Market Latrine, and

and various bins re-
quired in connection
with the introduction of
dry earth conservancy
and the manufacture
of Poudrette. The amount
expended on the Market
Latrine was Rs 1330. exclu-
sive of Rs 186. for the
cinerator, and its con
comitants. The latrine
is on the Bucket princi-
ple, and affords ac-
comodation for 10 men
and 9 women. It contains
6 large bins, 2 for ash
and 4 for Poudrette,
the latter having arrange-
ments for draining the
Poudrette. Besides this
approximately Rs 900.
were spent during the
year on the erection of
Poudrette bins, a
Poudrette Shed, and
a urinal in the Bazaar
main Street.

20. Altogether there is
now sufficient room

for about 200 tons of Powdrette and over 20 tons of Ash. The Commissioners also incurred an expenditure of Rs 285 on a model Butchers Shamble at the market but the cost was found so great as to preclude the prosecution of the scheme for the present. It is hoped that before long arrangements may be made with the help of a Government Loan to erect a suitable meat Market. This is perhaps the greatest want of the station, and next to it comes the extension of the buildings at the Shandy, which at present does not afford accomodation for a third of the sellers; The Market Chuttrum too is quite insufficient for the accmodation

of the traders from the Low Country who frequent the weekly Market. It is probable that if the Chuttrum accmodation were largely increased the effect on the prices of provisions would be appreciable. At present traders from the Low Country find much against them, and are only too glad to get away as soon as possible through the erection of the large shed in the Bandystand sufficient for housing 200 head cattle has had some effect in inducing traders to lengthen their halt. This shed was begun in 1872-73 and finished last year. It cost approximately Rs 1800. The Government sanctioned a slight increase in the rate of fees. The excess of income

derived therefrom by the close of this year will have nearly re-couped the Commissioners for the total outlay.

21 Among other works executed, a considerable portion of the swamp behind the Agraharam was filled in and drained.

Educational

2 Municipal Schools.	
(a) Establishment	350.
3 Salary Grants	330.
4 Results grants	30.
5 Contribution to Local Funds for Educational Inspection.	12.

22 Under Educational the sum of Rupees 1000. is the third of the contribution towards the building of the Brooks Memorial School,

Repairs.

Communications	3119
Sanitary & misl	397

23 The allotment for road repairs was Rs 3700. More than this amount was expended, but the payments had not been made before the close of the year. The road on which the largest amount was expended was Peytons Hill Road

It was metalled through out and a considerable quantity of laterite laid down as a substratum in the marshy portion at the foot of the Hill. The metalling of the Commercial Road past Goolmahomed's shop into the Main Bazaar was completed. The repairs to other roads do not demand special notice. The Peylins road to a distance of between four and five hundred yards was fenced, post and wire, also the roads near the Market with post and rail fences. This portion of the station which was extremely unsightly is gradually becoming neat.

The sum of Rupees 396- was chiefly expended to the repairs of Latrines

Establishment 24 The expenditure

was Rs 548. the Budget allotment Rs 900. This difference is due to the Commissioners having dispensed with the services of their Manager in November. A moiety of his salary was debited to this grant

Plant & Tools. 25 The Budget allotment was Rs 100. the expenditure Rs 846. this great increase is owing mainly to the large purchase of hammers and jumpers &c &c. made by the Commissioners for the breaking of granite for the Lake and other roads

Tools and Plant & Contingencies. 845-14-

Grant II

Municipal Schools.	350.	26
Salary Grants	330.	
Results	30-8.	
Educational Inspectorate.	50.	

The first item ought more properly to fall under Salary Grants. It consists of seven instalments of the grant of Rs 50. promised to the Breeks memorial School. the school however though under management of Breeks Memorial Committee, was not Strictly

The average attendance was 71 against 72 in 1872-73. The small entry under Results Grant, was the sum paid to the Committee of the Native Girls School, a School however since closed, a school for European and Eurasian girls having taken its place under the management of the Chaplain

Grant III

Sanitation and Medical Services.

Dispensary.	500.
Vaccination	214.
Registration of Births & Deaths	134
Conservancy	7497.

27. The total expenditure under this grant was Rs 8345. against a Budget Estimate of Rs 5728. and an expenditure of Rs 9051 in 1872-73. The excess in expenditure is under conservancy as explained below.

Hospital

28 The contribution of Rs 500. under G.O. 10th October 1871 No 543. Financial Department was paid

to Government. This institution is entirely independent of Municipal Authority. The number of Patients treated is shown in the statement appended. It shows a considerable falling off in last year.

Vaccination

29 The total number of persons vaccinated was 742. against 597. 515 in 1872-73. 1871-72. respectively

Establishment 204
Contingencies 9.

Taking the population at 10,086, this would show that 7.35 per cent had undergone vaccination against 6. per cent last year. The ratio of Vaccinations to Births was approximately 1: 2. 8: or if vaccinations over as well as under one year are taken together, 1: a 6. It was pointed out last year that the Mussulman

population, though the vaccinator is of this race, seems most adverse to vaccination. No improvement has taken place in this respect. The ratio to births is as follows.

European & Eurasian.	1:1.3.
Hindoos	1:2.8.
Mussulman	1:8.4.

This is the more to be regretted as the more respectable portion of the population is mussulman. The detailed statement is appended.

Registration of Births and Deaths.

Establishment. 134

30. The duties of Registration are performed by the Vaccinator under the superintendence of Dr Davis, officer in charge of the Dispensary. Births 445. viz 240 males 205 females, were registered, or rather more than 44 per mille; slightly below last year

The Deaths registered were 285, of whom 150 were males, 135 females This is 26.36 per mille against 30.7 in 1871-72. Had the number of births shown a proportionate increase this would have been an indubitable index of the improved health of the station

Conservancy

Establishment	4115.
Sanity Service (Carts)	3015.
Cleaning Drains.	10.
Contingencies	358.

31

The total expenditure was Rs 7497. Although the expenditure under Establishment and Sanitary Service was 837 Rs less than the previous year, yet it was very much above the Budget. This was due mainly to three causes First, when the Estimate was framed, it was hoped that the Latrine arrangements for the dry earth system would be ready by the beginning of the year. This however

was only partially the
case. It was not till
about July that the num-
ber of carts could be
reduced to six the
estimated number, &
before this reduction
had been carried into
effect, the cart contractor
failed, and the Com-
missioners found it im-
possible to make again
equally advantageous
terms. The rate paid
by contract to the present
contractor is 25 per cent.
higher than the old rate.
This unexpected extra
charge amounted in
the year to at least
400 Rs. The expenditure
however during the 2nd
half of the year in
spite of the increased
rate was roughly 200 Rs
a month, against

300 in 1871-72 at the old rate. In other words the paving of the present system is at least 50 per cent on the cart service apart from the yield from Poudrette, or approximately equivalent to an increased income of Rs 3000. The third reason for the difference between the Budget and the actuals was that for many reasons the Commissioners thought it inadvisable to decrease the number of Sweepers as in their opinion the number previously employed was inadequate. They were glad to be able to spare more men from Latrine service for the general cleaning and sweeping of roads and streets. There can be no question that the conservancy of the

Native Town has much improved, but it will require a large expenditure on the erection of suitable Latrines, accomodation, before it can be regarded as really satisfactory. The conservancy arrangements for the larger houses occupied by Europeans has hardly been touched. The matter was referred some months since to a sub-committee, but they have not yet reported

Miscellaneous Municipal purposes.

Grant IV.

	Rs.
Lighting	1206.
Market	30.
Chuttrum	32.
Purchase of Land	25
Avenues	455.
Government Loan	1799.
Water Course	620.
Poudrette	434
Measures	28.
Grass Farm	267.
Deposits	200.

32) The total expenditure under this Grant was Rs 5098. against a Budget allotment of Rs 5240.

Lighting.—

Establishment Rs 130 } During the
Contingencies 1076 } year under report the first attempt was made to light the

Town. Nineteen cast iron lamp posts were erected, and 5 wooden were placed in the Bazaar The lamps are provided with Kerosine burners. The lamp is not as good as might be wished but the Commissioners hope as funds are forthcoming to replace those in use by better. The cost of the iron posts is about 33 per cent more than wooden, but the Commissioners considered that the appearance of the station justified the extra cost.

Avenues.

33. A considerable progress has been made during the year in improving the appearance of the station by planting avenues. This is being as far as possible done on a system

so as to accord with the requirments of each locality and the general landscape. The trees planted by the Commissioners have been principally cupressus macrocarpa and Lawsoniana and Willows of kinds and Gravillea Robusta. a few Oaks and Spanish Chesnuts.

Loan 34 The Commissioners take this opportunity of thanking the Government for their liberality in cancelling the balance of loan. The first instalment for the year only was paid.

Water Course. 35 During the year the Northern Supply Channel was taken over by the Commissioners and works satisfactorily. This involved the entertainment of an

extra Establishment which had not been provided for. The Bazaar is now well supplied with drinking water. The water has to pass through large fillers before use. This is specially necessary, as water passes along an open channel and thus in some places is contaminated. The water has been laid on to the Slaughter Houses. Two branch channels were opened in the year, one down the Telegraph Hill, the other down the Hill below the Hospital. The task of thoroughly distributing the water, is still before the Commissioners. During the coming year it is hoped that the branch channel to Syeds Hotel may be completed and opened for use.

Farm.

36 The Expenditure on the Grass Farm was incurred towards the close of the year. The land had to be drained and trenched. The present year will show how far the experiment is likely to prove a success. The project will receive later a special report. The Surplus water of the Northern Supply Channel is utilized for irrigation

Grant I Office

Establishment	1920.
Contingencies	549.

37

The saving in establishment was due to the dismissal of the Manager in November for inefficiency. The Commissioners are at present endeavouring to manage their affairs without the help of a special officer; and do not contemplate any change until their

finances justify the step. The charge for Establishment had been long felt as quite out of proportion to their income. The item for contingencies includes the payment of fees to the Auditors, and also payment of a fee to Mr J. G. Davis for superintending the introduction of certain changes in the accounts and books of the office

The following were the changes in the Commission in the year Mr D. Eduljee. Sooliman Sait and Revd a. James. were appointed to the Commission the last named, has since left the station, the Commission has also lost one of its oldest members by the death of Mr A. R. Dawson

Auditors Report. 38 The work of Auditor was very efficiently performed by Mr J. G. Davis In spite of the clerical errors noticed by the Auditor, the book keeping of the office is no doubt greatly improved, and yet the Commissioners had not the advantage of an experienced Accountant The Errors and omissions pointed out by the Auditor have all been carefully examined and satisfactorily explained. The several suggestions made by the Auditor have been attended to.

Statements 39 W. 3. It will be observed that Statement II B. does not agree with the actual expenditure under establishments. This is due to the fact that changes were made during the year in the Establishments, both as to personnel and rates of pay. Fines also have been deducted.

Health 40 The health of the station during the year was good as evidenced by the reports of the Medical officers appended. Towards the close of the year however there occured some cases of small pox. The vaccination return shows however that the Commissioners did their best to prevent the spread of the infection. There is little doubt that some more efficient check is required in cases of the outbreak of this disease It is doubtful whether the evil can be met under the present act.

Incidence of Taxation 41 A Statement is appended shewing the incidence of taxation but apart from the facts mentioned in para 10. it

it is clear the changing
population, renders it almost
impossible to calculate
the incidence correctly,
for the basis of calculat-
ion is the census returns,
a fixed quantity.

~~By order~~

I have the honor
to be.

Sir.

Your most Obdt. Servt

A. A. Fish

Hony Secy. M.L.

Ed Conners
President
Ottawa and Municipality

Commissioners Office
Ootacamund 25th November 1874.

No 80

From.

J. R. Cockerell Esq
President - Ootacamund
Municipality.

To

The Chief Secretary
to Government
Fort St George -

Sir.

I have the honor to submit the Report of the Municipal Commissioners of Ootacamund for the year 1873-74.

2. The year opened with a credit balance of Rupees 4618-6-4 of which Rupees 649-6-0 was the unexpended balance of the Lake Road grant of Rupees 10,000 — Sanctioned in Government Order No 1468, Fin. department of 28th October 1872 - Government Order No 1221 of 28th August 1873 Financial department sanctioned a further grant of Rupees 3000 for the same purpose.

3. The works carried out with the money were the two sections of the Lake Road above

Secretary
Municipality
Ootacamund

Rd to 24.
Rd 30

Ootacamund
25/11/74

Re Last
Municipality
to Secretary Municipality
Ootacamund forwarding
Submits the Report
for the Official
year 1873/74 -

In J. No 2492/

above and below the "Cedars", on which a total sum of Rupees 8164-4-4 was expended during the two years. This work was carried out partly by the Municipality and partly by the District Engineer to whom under Order of Government No 221 of 28th August 1873, Fin. department, the road was handed over. The Willow Band Junction Road and the Lower Katgaon Road were likewise metalled, the cost amounting to Rupees 4882-8-6.

4. The most important of the Sanitary works was a Market Latrine which cost Rupees 1880.

5. The Municipality contributed 1000 Rupees towards the Brooks Memorial School building. The School was opened in July last and has been in working order since. The Municipality further contributed Rupees 350 in the form of a salary grant to this School.

6. The principal roads repaired during the year were:— The Peyton's Hill road which was metalled throughout and the

the Commercial road which leads to the main Bazaar road past Cook Mahomed's Shop.

7. During the year the first attempt to light the town was made. There is much room for improvement in this respect. It will be sometime before the whole town can be efficiently lighted.

8. In para 8 the Commissioners draw attention to the faulty character of the Budget classification and remark that magisterial fines and fines under their Bye-laws are exhibited under the Major Head of Rates and Taxes. These fines being shown under a seperate Sub Heads can hardly in my opinion occasion such inconvenience as to call for the revision of the forms which probably were drawn up to suit the circumstances of the three Presidencies. The limitation of the head "Miscellaneous" appears to me impossible.

9. In para 20, the Honorary Secretary alludes to the want of a meat market and refers to a loan from Government for the purpose. The want of such a market has

has been long felt, but to construct a suitable building without the aid of Government is at present beyond the means of the Municipality. Any scheme of the sort would have to be thoroughly thought out before application for aid was made. It would be necessary to ascertain whether the market would pay. This is doubtful in the present condition of the Hills, though there are facts to indicate that the town is speedily becoming more important and that money is flowing into the place.

I have the honor to be
Sir
Your most obedient Servant

H. Cockerell
President

7.5.0

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commission, Ootacamund, dated 25th November 1874. No. 80.

Order thereon 15 Dec 1874 No 2102

1873-74

Receipts	Estimate Rs.	Actuals Rs.
Balance brought forward	1,400	7,518
Assignment by Govt.	"	3,342
Rate on houses, &c.	10,000	10,583
Tax on carts, &c.	2,600	4,373
Tax on Vehicles	2,600	3,336
Registration of carts	200	260
Fees.	860	918
Fines.	500	219
Miscellaneous	5,540	6,898
Advances recoverable	"	786
	Rs. 23,700	38,233

Charges

1874
15/12.

Financial Dept.

No. 80 dated 25th November 1874.

SUBJECT.

Submitting Report of the Municipal Commissioners of Ootacamund for the year 1873-74.

Endorsements.

No 2102 dated 15th Dec 1874

Commissioner's Office, Ootacamund.

No. 80. dated 25th November 1874.

From the Vice Chairman of the Municipal Commissioners for Ootacamund.

To the Secretary to Government Fort St George.

Sir,

I have the honor to submit herewith the Report of the Municipal Commissioners of Ootacamund for the year 1873-74.

Dated 25th November 1874.

I have &c.

(Signed) [illegible]

Vice Chairman.

Financial Dept.

Read the Report of the Municipal Commissioners of Ootacamund for the year 1873-74.

Ordered that the Report be published.

Ordered that 100 copies be printed.

Ordered that a copy be sent to the Vice Chairman of the Municipal Commissioners of Ootacamund.

1913-14

Charges	Estimate Rs.		Actuals Rs.
Grant I.			
New Works			
Communications	8,000		9,485
Educational			1,000
Sanys & Miscellaneous			4,015
Repairs			
Communications	3,800		3,120
Sanys & Miscellaneous			397
Other items	1,050		1,395
Grant II.			
Municipal Schools	600		350
Salary grants	312		330
Results grants	40		30
Other items	50		62
Grant III.			
Hospitals	500		500
Vaccination	230		214
Regr of births & deaths	120		134
Conservancy	6,028		7,497
Grant IV.			
Lighting	650		1,206
Other items	4,590		3,892
Grant V			
Office	2,392		2,470
Miscellaneous	388		477
Advances recoverable	"		1,546
Refunds	"		15
Balance	"		70
	Rs. 23,700		38,233

The

The income of the Municipality, exclusive of the opening balance, amounted to Rs 30,715 against an estimate of Rs 22,300, the principal increases being under "Assignments by Govt", "Tax on Arts &c", "Tax on Animals and vehicles", and "Miscellaneous" from paras 7 of the Honorary Secretary's

report it appears that without any material enhancement of the rate or number of the taxes, there was an increase under "Rates and Taxes" of Rs 3,091 over the receipts of the previous year, and of Rs 835 in the income from miscellaneous sources,

Results

results indicative of increasing prosperity in the town, as well as of satisfactory Municipal management. In para: 8 of the report the Commissioners suggest certain amendments in the classification prescribed for the budget statements, but the Govt: are not disposed to adopt their recommendations. As a general rule the bulk of the proceeds from fines are the result of prosecutions for failure to pay the Profession tax and are therefore legitimately classed under "Rates and taxes" while on the other hand "Rents of Municipal Markets" and "fees for the use of the Municipal Slaughter House"

According to prescribed statements fees for licenses for private slaughter houses appear under "Rates and Taxes" (8) Fees"

house", are not even indirectly of the nature of taxation, unless the charge imposed is in excess of the amount which would be required for equally suitable accommodation provided by other agency. The Commissioners also point out that in their opinion the sections of the Act relating to assessment on houses and lands, require revision, but a more definite statement of the objections found in the working of the Act as it at present stands, is necessary before the matter can be taken into consideration.

The expenditure of the year amounted to Rs 38,163 against an estimate of Rs 23,700, the

the increase being a result of the increased supply available. The outlay on new works included the assignment by Govt. on account of the Lake Road which has already formed the subject of a separate report. Under "Sanitary and Miscellaneous," as Market-Latrine, and bullock shed, were the most important works carried out during the year. Under Educational - Public Works - an entry of Rs 1000 appears as a contribution towards the building of the Brooks Memorial School, and a sum of Rs 350 shown in the accounts as expended on the establishment of a Municipal

Note
A Memo with reference to the communication to the Municipality of the order passed in the P.W. Dept on this subject is now in circulation.
JL

Municipal School, is explained to be the result of a temporary arrangement pending the opening of the Memorial School. A salary grant of Rs 330 was made to the Church Mission Anglo Vernacular School.

A Statement showing the attendance at the Dispensary is said to be appended; but they found unable to find it amongst the papers submitted. No explanation is offered of the reported falling off in the admissions.

In submitting the budget for 1873-74, the Commissioners anticipated a considerable saving in the expenditure on Conservancy and made a reduced provision accordingly, but from

from various causes which are satisfactorily explained in the report, it was impossible to effect the full saving within the year and the outlay amounted to Rs 7,497 against an estimate of Rs 6,025. To set against this, however, there was a net profit of Rs 900 realized by the sale of foundrette.

It is satisfactory ~~The fact has come out~~ to observe that a beginning has been made towards the lighting of the town, and trust that the Commissioners will find no difficulty in extending their efforts in that direction. The remarks regarding the water supply of the town

town are satisfactory.

It is observed that the error and omissions pointed out by the Auditor are reported to have been carefully examined and satisfactorily explained, and that the several suggestions made by him have received the attention of the Commissioners. State-ment II A should not have been submitted in a blank form.

To

The Secretary of the Municipal Commissioners. Ootacamund.
— P. W. Department. — Desp. 22/12/76
— Revenue —
— Bd. of Revenue.
— Accts General.
— Survey Commissioner.
— Surgeon Genl. I. M. D.
— Director of Pub. Instn.
— Presidency Town L. F. Bds.
Nilgiris. — Revised Copies of the desp. 15-1-75