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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

FINANCIAL DEPARTMENT

G.O. No. 1145 Press.
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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

18th June 1881, No. 1145.

Municipal—Reports.

Read the following papers:—

From N. A. ROUPELL, Esq., President of the Municipal Commission, Ootacamund, to the Chief Secretary to Government, dated 22nd September 1880, *No.* 96 [*Current No.* 2523].

I have the honor to submit the report of the Honorary Secretary on the working of the Ootacamund Municipality during the official year 1879-80 accompanied by the prescribed statements. The Honorary Secretary's letter deals with the year's operations so completely that I have little to add to the remarks therein contained.

RECEIPTS.

2. The year under report opened with a balance in hand of Rs. 6,792-7-2. The receipts during the year amounted to Rs. 39,963-1-10. There was thus in hand Rs. 46,755-9-0 available for expenditure. The Budget Estimate was Rs. 38,040. The sources which contributed the large receipts in excess of the sum budgeted for are explained in the Honorary Secretary's report, and are as follows:—1 (*a*) Rate on houses, (*b*) Rate on lands, (*d*) Tax on vehicles and animals, (*f*) Licenses; 3 (*a*) Surplus Pound Fund; 5 Fines and Fees under bye laws; 7 Rent of markets, slaughter-houses and bandy-stand; 8 (*a*) Private scavengering, (*c*) Burial of dead animals; 10 (*b*) sale of poudrette; and 13 (*a*) Balance brought forward.

Compared with the receipts of the year 1878-79 (Rs. 40,099-8-6), the transactions of the year under report show an increase of Rs. 6,656-1-6.

3. The incidence of taxation in the Municipality during the year was Rs. 2-14-4 per head of the resident population as ascertained by the census of 1871, and is higher than in any previous years. The population has doubtless greatly increased since the last census was taken. A certain proportion, too, of the rates was levied from non-residents, who came up with the Government or on leave. The number of these has not been ascertained, and they have therefore been omitted in calculating the incidence.

4. The large balance brought forward (Rs. 15,044) is now in part available for the proposed drainage of the main bazaar. This scheme is being elaborated, and will be submitted for the approval of Government.

5. The information required by paragraphs 2 and 7 of G.O., Financial Department, dated 25th October 1879, No. 2039, is given in paragraphs 8 and 15 of the Honorary Secretary's Report.

EXPENDITURE.

6. The expenditure of the year was Rs. 31,711-6-1 against the Budget provision of Rs. 36,450 and the actuals of Rs. 33,307-1-4. The variations between these figures are explained in paragraphs 21 to 42 of the Report in which the various items of expenditure are detailed.

7. *Paragraph* 32.—The condition of the Breeks Memorial School has for some time past been most unsatisfactory. The Trustees have therefore determined to take steps to place it in a state of efficiency, and seized the opportunity of the Director of Public Instruction being present in Ootacamund to invite him to attend a special meeting. Of the causes which led to its decline it is unnecessary here to mention

more than one, viz., that there had been a lack of interest in the welfare of the school, which without such encouragement and assistance had gradually become more and more inefficient. To remedy this defect the Trustees resolved to invite the cooperation with them as a Committee of Management of several resident gentlemen and others who have kindly consented to give their assistance. It was further necessary that the services of a superior Head Master should be secured, and this has been arranged with effect from 1st October next. There is now every reason to anticipate that the school will shortly be placed upon a proper footing with an increased number of scholars and a more active interest on the part of local residents and others in its welfare.

8. To the subject of the general conservancy of the town I shall here allude no further than to say that efforts are being made to improve the present system. On this I dwell in greater detail in my reply to the Government reference upon the Sanitary Commissioner's last report upon this Municipality.

9. The Honorary Secretary in paragraph 45 of his Report paints the present condition of the Municipality in glowing colors. That the normal expenditure is now well within the ordinary revenue is doubtless true. The wants of Ootacamund are, however, numerous, involving heavy outlay. These schemes have been delayed for years owing to want of funds, and their accomplishment can only be brought about with Government aid and can hardly fail to add for a time to the existing Municipal debt. Some of the requirements immediately connected with sanitation, on which all will in fact have an influence more or less direct, are, in the opinion of medical authorities, pressing, if epidemics such as have of late tended to ruin the reputation of Simla as a sanitarium are to be kept away. While fully sharing the satisfaction of the Commissioners at the present administration and financial condition of Ootacamund, I would remark that the schemes yet awaiting development would not fall within normal expenditure, but demand extraordinary outlay on a large scale. The financial condition is on the whole satisfactory, but the demands upon the Municipality must weigh heavily for some time to come. It is very necessary that this should be borne in mind at a time when the withdrawal of certain items of Municipal revenue is under discussion, if not in contemplation.

ENCLOSURE No. 1.

From R. S. BENSON, Esq., Honorary Secretary, Ootacamund Municipal Commission, to the Acting President of the Ootacamund Municipality, dated Ootacamund, 31st July 1880, No. 112.

I have the honor to submit the Annual Administration Report of the Municipality for the year 1879-80, the thirteenth year of its existence. As in last year's report, I have taken the opportunity of noting the progress made in various directions during the past few years.

2. The opening balance of the year was Rs. 6,792-7-2, the receipts were Rs. 39,963-1-10, making a total of Rs. 46,755-9-0, against an estimate of Rs. 38,040 and actuals in the previous year of Rs. 40,099-8-6. The expenditure of the year was Rs. 31,711-6-1 against an estimate of Rs. 36,450, and it closed with a balance of Rs. 15,044-2-11. The actual expenditure of the previous year was Rs. 33,307-1-4.

3. The following statement shows the actual receipts of the Municipality, exclusive of balances, since its establishment; the ordinary receipts (the true index of progress) being shown separately from the Government grants :—

—	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ordinary receipts exclusive of balances	22,861	23,896	26,429	23,909	28,210	26,586	27,384	27,314	29,492	29,681	37,226	39,963
Government grants	6,393	11,329	5,453	..	10,000	3,000	1,600	..	..	6,500	..	..
Total ..	29,254	35,225	31,882	23,909	38,210	29,586	28,984	27,314	29,492	36,181	37,226	39,963

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RECEIPTS.

4. *Rates and Taxes.*—The receipts under this head, which comprise the whole of the *direct* Municipal taxation, amounted to Rs. 28,844-1-3, against the estimate of Rs. 25,920, which was subsequently raised to Rs. 27,170 in accordance with the President's letter embodied in G.O., No. 1604, dated 21st August 1879. The proceeds of the taxes for the past four years are shown below :—

1876-77.	1877-78.	1878-79.	1879-80.
RS.	RS.	RS.	RS.
17,862	19,531	26,913	28,844

The causes of this great increase will be explained below when each of the various taxes are separately examined. The main causes are the increase of the rate on houses from 5 per cent. on the rental to 6 per cent. in 1877-78, and to 7½ per cent. in 1878-79, together with the reintroduction of the Tax on Arts and Professions in 1878-79, and a revision of the House and Land Registers in 1879-80.

5. *The Rate on Houses* realised Rs. 18,407, being Rs. 407 better than the estimate (Rs. 18,000), and compares thus with the actuals of the four previous years :—

1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
RS.	RS.	RS.	RS.	RS.
10,383	13,700	15,245	18,753	18,407

The cause of the increase in 1877-78 and in 1878-79 has been explained above. The falling off in 1879-80 is only nominal, having resulted from the transfer to the Land Register of some of the taxes on lands which had been previously entered with the houses in the House Register. It is more than counterbalanced by a large increase in the item Rate on Lands. The real increase in the tax on houses was Rs. 430 due to revision of assessment as reported in the letter referred to in paragraph 4 above.

6. *The Rate on Lands* brought in Rs. 2,822-5-11 against an estimate of Rs. 600, subsequently raised to Rs. 2,400 as explained above. The actuals of the previous year were Rs. 615. The land tax hitherto entered in the House Register was Rs. 980, so that the increase of the land tax due to revision of the register during the year was Rs. 1,227 thus : Rs. 2,822 — (Rs. 980 + Rs. 615). The total receipts from the house and land rates taken together for the past five years shows a steady and very satisfactory improvement, having more than *doubled* during that time. It may be stated that the income from these sources has now reached its maximum so far as the condition of the registers is concerned. Any further improvement can only be from the gradual and natural increase in the number of houses in the town :—

1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
RS.	RS.	RS.	RS.	RS.
10,851	14,155	15,731	19,368	21,229

7. *The Tax on Arts and Professions* realized Rs. 3,361, being almost the same as the actuals of the previous year (Rs. 3,344) and slightly less than the estimate (Rs. 3,500). The proceeds of the tax compares thus with former years in which it existed :—

1871-72.	1872-73.	1873-74.	1878-79.	1879-80.
RS.	RS.	RS.	RS.	RS.
2,597	2,851	3,827	3,344	3,361

Government are so well aware of the difficulties which have been experienced in the collection of this tax from Military officers, and the matter has formed the subject of so much recent correspondence, that it seems unnecessary to discuss it again in this report. The Commissioners have, however, recently resolved that if the present bill for exempting Military officers becomes law, they will give up this tax altogether as a source of revenue, since they cannot consent to levy it on the poorer section of the community for the benefit of the richer portion which will be exempted. The Municipality will thus lose a very considerable item of revenue which can ill be spared at present, and which can hardly be made good in any other way except by the imposition of a system of tolls, which would be extremely vexatious and inconvenient.

8. *The Tax on Vehicles and Animals* reached Rs. 3,579, being Rs. 279 better than the estimate, and only Rs. 74 less than the actuals of the previous year, which as explained in last year's report was an exceptionally favorable one. Of this sum, Rs. 1,656 were paid on vehicles and Rs. 1,923 on animals. The actuals of the past five years are as follows, and may be regarded with satisfaction as evidencing a steady growth in wealth and prosperity, as well as care in the collection of the tax :—

1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
RS.	RS.	RS.	RS.	RS.
2,484	3,236	3,134	3,653	3,579

9. *The Registration of Carts* brought in Rs. 402 against an estimate of Rs. 420 and actuals in the previous year Rs. 392.

10. *Licenses* brought in Rs. 272-8-0 against an estimate of Rs. 100 and actuals in the previous year of Rs. 155. This great increase is solely due to the increased number of bricks and tiles burned within the Municipality during the year. No less than 1,674,000 bricks and tiles were so burned, the Municipality receiving a license fee of 2 annas per 1,000. These figures speak eloquently of the advance of the town, and it is satisfactory to be able to state that a great part of these materials was expended on the improvement and enlargement of native houses, as well as in restoring and building new European houses.

11. The following statement shows the total rates and taxes collected in each of the past five years and the incidence per head of the population according to the census of 1871, viz., 9,982 persons :—

Year.	Income from Taxation.	Incidence per Head.
	RS.	RS. A. P.
1875-76	15,488	1 8 6
1876-77	17,862	1 12 7
1877-78	19,531	1 15 4
1878-79	26,913	2 11 1
1879-80	28,844	2 14 4

The incidence per head is thus higher than in any previous year, and is between three and four times as heavy as in any other town in this Presidency. The Commissioners readily admit that the population has greatly increased since 1871, so that the real incidence per head is not so great as the above figures imply. They also admit that the average of wealth in Ootacamund including visitors is probably greater than in any other town in the Presidency, and that the burthen is, therefore, more easily borne than it could be elsewhere. They do not, however, understand how it can be "truly said that in a measure the whole Presidency and even stations beyond its limits contribute towards the municipal revenues of the town," as stated in paragraph 3 of G.O., dated 25th October 1879, No. 2039, and they believe that further taxation would be very difficult to realise and would prove extremely burthensome and injurious to the place.

12. *The Surplus Pound Fund* realised Rs. 144-5-0 against an estimate of Rs. 100.

13. *Fines and Fees under Bye-laws and Schedule H* were formerly held to include the fees paid for the use of the bandy-stand. Under G.O., No. 2039, dated 25th October 1879, paragraph 16, the bandy-stand fees are no longer shown under this head. It now includes only Magisterial fines, process fees, and fees for slaughtering pigs. The receipts during the year were Rs. 708-6-6 against an estimate of Rs. 500. The increase was mainly due to fees on processes issued in the collection of the revised land tax.

14. *Magisterial Fines* contributed Rs. 423-13-9 out of the above, against Rs. 292 in the previous year. The following statement shows the result of prosecutions for municipal offences during the year and in the previous year :—

Name of Law.	Number of Persons prosecuted.		Number convicted.		Number acquitted.		Number against whom withdrawn.	
	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.
Act III of 1871 with Bye-laws.	88	63	25	22	5	1	58	40
Act XXIV of 1859 ..	203	364	199	356	1	5	3	3
Total ..	291	427	224	378	6	6	61	43

The large number of cases under Act III of 1871 withdrawn is, as before, due to the fact that certain persons will not pay their taxes until compelled to do so. If on the case coming into Court the amount is paid, the Municipality does not usually press for a penalty but agrees to withdraw the case. The very small proportion of acquittals is, I think, a proof that prosecutions are not inconsiderately or unnecessarily undertaken.

15. The following statement shows the coercive processes resorted to by the Municipality during the past four years :—

—	1876-77.	1877-78.	1878-79.	1879-80.
Number of warrants	82	152	185	312
Number of other fees bearing processes ..	397	417	427	684
Total ..	479	569	612	996

Though the number of coercive processes was so considerable, it was found necessary to proceed to sell the distrained property in only three cases.

16. *The Rent of the Market, Slaughter-houses and Bandy-stand* is one of the most important and easily collected of all the sources of revenue, and forms an excellent test of the progress of the place in wealth and business. Each of the items is subject to fluctuations from the same causes, the chief one of which results in the fear, each year renewed among the native contractors, that Government may possibly not visit the Hills during the coming year. The following statement shows the receipts under each item during the past five years. It is to be observed that the figures for 1877-78 are for ten months only, and that the bidding in 1878-79 was injured by the fact that Government did not visit the the Hills in the previous year and the contractors thus lost much of their expected profits :—

—	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
	RS.	RS.	RS.	RS.	RS.
Market place	2,767	3,367	2,823	2,800	3,246
Slaughter-houses	2,685	2,842	2,383	3,473	3,314
Bandy-stand	1,360	1,420	1,600	900	1,290
Total ..	6,812	7,629	6,816	7,173	7,850

The total for 1879-80 was thus the highest on record up to that time, and exceeded the estimate (Rs. 7,000) by Rs. 850. It is satisfactory to be able to add that the revenue guaranteed from this source in the current year (1880-81) is still higher, being Rs. 8,690.

17. *Private Scavengering* realised Rs. 1,808 against an estimate of Rs. 1,800. It is a most satisfactory source of revenue and is being still further increased. The following statement shows how steadily it has risen during the past five years :—

1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
RS.	RS.	RS.	RS.	RS.
782	1,678	1,583	1,762	1,808

18. *Work done for private parties* and the burial of dead animals brought in Rs. 116 against an estimate of Rs. 320. The falling off is under the former head, and is counterbalanced by a diminution of expenditure under the corresponding head.

19. *Miscellaneous* items were estimated to bring in Rs. 300, but actually realised Rs. 493. The chief increase was in regard to the sale of poudrette.

20. *The opening Balance* was Rs. 6,792 as explained in detail in paragraph 44 of my report for 1878-79.

EXPENDITURE.

21. The total charges amounted to Rs. 31,711 against a budget allotment of Rs. 36,450. The causes of short expenditure are detailed below. The following is a summary of the expenditure as compared with the budget grants :—

	Expenditure.	Budget Grant.
	RS.	RS.
GRANT I.		
New Works	3,031	4,800
Repairs	3,900	5,700
Establishment	524	540
Tools and Plant	231	400
Total ..	7,686	11,440

	Expenditure.	Budget Grant.
	RS.	RS.
GRANT II.		
Education	1,386	1,530
GRANT III.		
Sanitation and Medical Services	13,765	16,000
GRANT IV.		
Miscellaneous	3,626	2,050
GRANT V.		
Supervision and Management	3,486	3,480
Refunds	814	1,000
Repayment of Debt and Interest	948	950
Grand Total ..	31,711	36,450

21. *Grant I. New Works—Communications.*—The chief new work under this heading was the construction of a bridge at Vanarpetta, which was budgeted for in 1878-79, but not completed until the first month of the year under report. The expenditure accordingly appears in this year though the grant was made in the previous year. A new cattle track was cut from Kodappamund to the new Kotagiri Ghât at a cost of Rs. 160, and Rs. 260 were expended in making a short loop line from the Willow Bund to the Lower Bazaar Road. Both these were small but useful works. A sum of Rs. 276 was spent in constructing a road from the Poudrette Depôt to the Pykara Road and in bridging the stream near the latter. This road is not only useful for the night soil carts, but it is hoped will also so much reduce the cost of removing poudrette to the estates in the west of the district that it will cause a large demand from that quarter and thus help to develope this source of revenue. A bandy track from the Seegoor Road towards Marlimund was improved, and a causeway made through the swamp through which the track passes at a cost of Rs. 110. This track leads to the Rifle range and is also much used by firewood carts. The two latter works were sanctioned in G.O., No. 137, dated 20th January 1880.

23. *Drainage.*—A sum of Rs. 3,000 was allotted as a first instalment towards the Bazaar Drainage Scheme, and a sum of Rs. 1,000 was provided for drainage repairs in connection with the same scheme. No part of these sums were spent, and the amounts have been carried forward with the balance to the present year. The delay in elaborating the drainage scheme is much to be regretted, but it could hardly have been avoided. It is thus explained in my letter, dated 20th December 1879, embodied in G.O., No. 439, dated 1st March 1880:—"A plan of the proposed work was received from the Executive Engineer early in the year and a rough estimate amounting to Rs. 30,000. This dealt only with the streets, lanes, and spaces outside the houses. It was felt that such a scheme would be of little use and it was understood that Government desired the scheme to include the drainage of the back-yards and houses, as well as of the streets. The plan and estimate were therefore returned to the Executive Engineer with a request that he would work out a section of the town (about one-eighth) in complete detail for every house. This section, if approved by Government, would serve as a model on which a rough estimate for the whole town could be at once formed, the other sections being afterwards separately worked out, with detailed estimates. The Executive Engineer was also requested to ascertain whether a considerable saving in the rates could not be obtained by ordering the pan-tiles from England in place of trusting to local manufacture. He at once communicated with Messrs. Doulton and Co., and expects that a very large reduction in the rates of the estimate will thus be effected. Owing to the advent of the monsoons, the preparation of the plans has since been delayed, but it is hoped that they will soon be ready for submission to Government, and as the grant of the current year will be carried forward intact to 1880-81, and added to the allotment from the income of that year, it is hoped that the work will be completed at as early a date as if a beginning had already been made."

Since that letter was written, the Imperial Engineers have been withdrawn from the execution of local and municipal works, and it has been found impossible to get the plans completed owing to the delay experienced in enlisting a new staff for local public works.

Mr. O'Shaughnessy, C.E., has, however, now undertaken the work, and a special draughtsman has been engaged to aid him, so that it is hoped the current year will see the work well advanced towards completion.

24. *Under New Works—Miscellaneous.*—A sum of Rs. 1,300 was provided. This was expended partly in the fencing in of various waste plots of ground, planting round the latrines and other petty improvements (Rs. 573) and partly in contributing Rs. 573 towards the cost of the turret clock in the Breeks' School Tower. It was felt that the clock was really an object of utility to the public generally as well as an ornament to the town. Hence, the Commissioners felt justified in contributing towards its costs. A sum of Rs. 580 was sanctioned in G.O., No. 137, dated 20th January 1880, for the purpose of enclosing, levelling and planting the triangular bit of waste land between the Church Hill Road, the Garden Road, and the Forest Office Depôt. This used to be an unsightly dust-heap, full of pits and covered with rubbish and nuisance. It is now a prominent and ornamental feature in the locality.

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25. *Repairs—Communications.*—The expenditure was Rs. 3,650 against the usual grant of Rs. 3,500. The excess was due to a special grant of Rs. 150 (sanctioned in G.O., No. 137, dated 20th January 1880) for the purpose of raising and repairing the road from the Church Hill Road to the Garden Road. It formed part of the improvement noted in the last preceding paragraph, and now makes a very convenient short cut for persons going to Government House or the Government Gardens. The usual grant of Rs. 3,500 was expended in the up-keep of 11 miles of road, besides some bridle-paths within the town limits. Government maintained as a Provincial charge a further length of 23¼ miles of main roads.

26. *The Repairs to Buildings* consisted chiefly of painting latrines, white-washing buildings, market place, &c. Only Rs. 182 out of the grant of Rs. 600 were expended.

27. *Repairs connected with Water-supply* were estimated to cost Rs. 500; but no expenditure was incurred as the channels had been thoroughly repaired late in the previous year.

28. *Public Works Establishment* cost Rs. 523-9-2 against an estimate of Rs. 540; the saving being due to the absence of the carpenter for some days. The particulars of the establishment are shown in Statement II-B.

29. *Tools and Plant and Contingencies* cost only Rs. 231 against a grant of Rs. 400, the saving being in various petty items.

30. The total expenditure under Grant I was thus Rs. 7,686, which, with the Rs. 4,000 allotted for Drainage, but not spent, makes a total of Rs. 11,686 against a budget grant of Rs. 11,440.

31. *Grant II—Education.*—The provision for education was Rs. 1,530 against actuals of the previous year Rs. 1,360. The expenditure was, however, only Rs. 1,386-5-0, the falling off being due to the fact that the grant for the Roman Catholic Boys' School was reduced on the recommendation of the Educational Department to Rs. 192, while provision was made for Rs. 240 being paid; and also to the fact that the Wesleyan Mission School earned no result grant, the managers apparently not thinking it worth while to have the school examined under the rules.

32. The Deputy Inspector's Report with statements is attached and gives full information regarding all the schools inspected. The state of education has somewhat improved during the year under report, but the condition of the Breeks' Memorial School has gone from bad to worse steadily for some years. It is understood that an energetic effort is about to be made by the trustees to rescue it from its present condition. Should this prove ineffectual, no doubt the Commissioners will be prepared to adopt the Deputy Inspector's proposal to withdraw the large grant (Rs. 600) now given annually by them. The number of children of a school-going age (Statement V) is 1497, and the returns show 506 as under instruction, *i.e.*, 33·8 per cent. It was, however, explained in last year's report that the returns do not show all the children really under instruction.

33. *Grant III—Sanitation and Medical Services.*—The total expenditure was Rs. 13,765 against Rs. 14,755 in the previous year and against a grant of Rs. 16,000.

34. *Hospitals and Dispensaries.*—There is no Municipal Hospital, but the Commissioners give a yearly grant of Rs. 500 to St. Bartholomew's Hospital, which is maintained by voluntary contributions, supplemented by a Government grant equal to half the contributions. The Medical Officer's report is appended and reveals a very satisfactory state of affairs.

35. *Vaccination.*—Cost Rs. 224 against a grant of Rs. 250. The total number of persons vaccinated was 707 or 7·08 per cent. of the population. The number vaccinated in the previous year was 861, so that the diminution anticipated has actually occurred and may be expected to continue in consequence of the majority of the adults being now protected. The number of births was 334, so that the ratio of vaccinations to births was 1 to ·47.

The ratio to births in different classes as follows:—

Europeans and East Indians	1 : 1·26
Hindus and Native Christians	1 : ·45
Mahomedans	1 : ·40

This shows a considerable improvement on last year's statistics in regard to Europeans and Mahomedans. It is, however, clear that some Europeans are vaccinated by the Commissioned Medical Officers, not by the Vaccinator, and thus the births are in excess of the vaccinations recorded by the latter.

36. *Registration of Births and Deaths* is performed by the Vaccinator who receives Rs. 12 per month extra for this work, which thus cost Rs. 144 during the year. The births were 334, viz., 183 males and 151 females, or 33·4 per 1000 of the population, or almost the same as in the previous year, viz., 34·9. The registered deaths were 267, viz., 137 males and 130 females, or 26·7 per 1000 against 41·5 per 1000 in the previous year and 169·1 in the year before that. These figures fully justify the Medical Officer's report that the year, especially in the early part of it, was remarkably healthy. There was no cholera and only a few sporadic cases of small-pox, measles, and whooping cough prevailed to some extent among all classes. The report is appended in full.

37. *Conservancy.*—The *Establishment* was fixed at the same number as in the previous year and cost Rs. 8,305 against Rs. 8,160 in the previous year. The budget grant was Rs. 8,952, the saving being the result of occasional absences, fines, &c. *Sanitary Service* or the cost of the conservancy carts came to Rs. 3,102, against an estimate of Rs. 4,400. The very large saving under this head was due to the fact that the conservancy work was carried out by fourteen pairs of bullocks instead of sixteen, the estimated number required, and also to the substitution of cotton seed for half the ration formerly given in gram alone. This latter has also fallen in price some two measures per rupee. The *Contingencies* again show a reduction, having cost Rs. 556 against Rs. 807 in the previous year and Rs. 1,141 in the year before that. The total expenditure on *Conservancy* during the past five years is shown below:—

1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
RS.	RS.	RS.	RS.	RS.
6,711	8,435	11,963	12,854	11,863

38. *The Water-course* establishment consisted as before of one Inspector and four Peons, and cost with contingencies Rs. 836 against a grant of Rs. 850.

39. The following compares the total expenditure under Grant III during the past five years, and shows a very marked progress:—

1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
RS.	RS.	RS.	RS.	RS.
7,054	9,793	13,691	14,755	13,765

40. *Grant IV—Miscellaneous Municipal Purposes.*—The expenditure under this head came to Rs. 3,626, being abnormally swelled by the contribution of Rs. 2,373 for Police, exacted from the Municipality for the first time in the year under report. Excluding this item, the charges came to Rs. 1,253 against Rs. 1,532 in the previous year and Rs. 2,882 in the year before that. This great and steady decrease is most satisfactory, and is mainly due to economy by the Sanitary Inspector and to close office supervision in all expenditure.

41. *Grant V—Supervision and Management.*—Cost Rs. 3,486 against an estimate of Rs. 3,480. The *Office Establishment* consisted of a Manager, two Clerks and two Peons, and cost Rs. 2,250. Contingencies cost Rs. 597.

The *Establishment for collection* consists of two process servers, and cost Rs. 323. None of the items of this grant call for explanation or remark.

42. *Repayment of Debt* absorbed Rs. 450 and the *Interest* on debt Rs. 498.

43. Refunds are mainly those given on houses vacant for sixty consecutive days or more, and amounted to Rs. 814 against a grant of Rs. 1,000, and actuals in the previous year of Rs. 1,151.

44. *The Balance* at the close of the year came to the very large sum of Rs. 15,044. Of this, Rs. 6,792 was the balance carried forward from the previous year; Rs. 4,000 was the unexpended allotment for drainage already referred to. The remainder consisted of several items of receipt in excess of estimates and of savings in expenditure detailed in the foregoing paragraphs.

45. Speaking generally, the Municipal administration was carried on during the year on the lines previously laid down. No changes of importance were made and no large works were commenced. Several smaller but very useful improvements were carried out. The taxation registers were perfected and the methods of collection systematised. The year was one of economy and consolidation. The normal expenditure is now so well within the ordinary revenue that the Commissioners are not only freed from anxiety in regard to current ways and means, but have an assured and very considerable surplus which may be devoted to large works of improvement, such as drainage, improved markets and bandy-stand, water-supply and the like.

46. The following statement shows the percentage of expenditure on the various objects of the Municipality:—

GRANT I.—*Public Works.*	
1. New Works	9·56
2. Repairs	12·30
3. Establishment	1·65
4. Tools and Plant	0·73
GRANT II.—*Education.*	
1. Grants-in-aid	3·52
2. Results Grants	0·09
3. Inspection	0·76
GRANT III.—*Sanitation and Medical Services.*	
1. Hospitals and Dispensaries	2·20
2. Vaccination	0·71
3. Registration of Births and Deaths	0·45
4. Conservancy	37·41
5. Water Course	2·63
GRANT IV.—*Miscellaneous.*	
1. Lighting	3·52
2. Other Miscellaneous objects	0·43
3. Police	7·49
GRANT V.—*Supervision and Management.*	
1. Office	8·99
2. Collection	1·02
3. Miscellaneous	0·98
Interest on debt	1·58
Repayment of debt	1·42
Refunds	2·56
Total	100

47. *The Report of the Medical Officer* is appended and bears satisfactory testimony to the good health of the town. The manner in which the Birth and Death Registers support his more general statements has been alluded to in paragraph 36 above.

48. *The Auditor's Report* is also enclosed. It shows the examination of the accounts to have been very minute and searching. Several petty errors were discovered, and have been corrected, but on the whole the Commissioners consider the result of the audit very satisfactory and creditable to the Manager.

49. The Commissioners consisted as before of one ex-officio and eleven nominated members. There were no changes in the personnel of the Commission. Of the twelve members, six were official and six were non-official; eight were Europeans and four were Natives. There were seventeen meetings during the year, with an average attendance at each of five members, of which two were official and three non-official. The members worked together most harmoniously throughout the year.

From J. P. LEWIS, Esq., Deputy Inspector of Schools, North Coimbatore and Nilgiris, to the Honorary Secretary of the Municipal Commission, dated Coimbatore, 20th July 1880, No. 696.

I have the honor to report on the state and progress of education in the Ootacamund Municipality during 1879-80.

2. During 1878-79 the Circle was in charge of the Deputy Inspector of Schools, Calicut. In the returns for that year the attendance of certain schools is not given. It is not possible therefore, I am sorry to add, to compare the attendance of the past two years, so as to show exactly the increase or decrease. The attendance in some schools has apparently risen, while in others it has fallen, and, on the whole, I believe the attendance in the schools under inspection has risen fairly.

3. The number of Middle Schools during the year was three against two in the previous year. The additional Middle School is the newly-developed Middle Department of the Catholic Native Boys' School. The attendance of the Middle Schools on the 31st March last was fifty.

4. The Primary Schools also increased from six to eight. The two additional schools brought under inspection are the *Nazareth Convent* and *Catholic Native Girls'* Schools. The attendance in the Primary Schools at the close of the year was 487.

5. Out of 537 pupils—the total attendance in Middle and Primary Schools—364 were boys and 173 girls.

6. SALARY GRANT SCHOOLS—I. *The Breeks' Memorial School.*—The Inspector examined this school on the 19th May 1879. It then had twenty-one pupils on rolls. The school was then in a wretched condition with no prospect of improvement. At the close of the year the attendance dwindled to sixteen, and on the 30th of last month to fourteen, with six boys in the Upper IV Class, none in the Lower IV, four in the III, none in the II, and four in the I Class. A school with only a few pupils in some of the classes and with none in the intermediate ones hardly deserves to be recognized as a school. It seems to me that the school does not supply a want. When I visited Ootacamund on the 25th of last month, I found the Breeks' Memorial School closed for its vacation, while the remaining schools were kept open for the annual inspection. These schools were closed only after my inspection. The Breeks' Memorial School might have done the same, and there was apparently no violent hurry to close it so soon. During the year under review also, much difficulty was experienced in obtaining returns from this school. Some important returns for 1879-80 are still due. With these facts before them, the Commissioners, I submit, are in a position to decide whether the grant to this school should be continued or not.

II.—*Church Mission Boys' School.*—The attendance in the Middle and Primary Schools was 19 and 69 against 10 and 71 in the previous year. The school has not yet recovered its former attendance. At the last inspection, about a year ago, the chief defect noticed was that the pupils were hurried on from class to class before they had attained even a moderate proficiency in the studies of the class below. I advised the manager to reduce the curriculum of the school to enable each class to complete its course and obtain a good grounding in it before promotion. This has been done, and if efficiently, as I will test at my next inspection, it would then be time to adopt a more ambitious course. The school is respectably attended. On the subject of re-distribution of grants to it I shall address you separately.

III.—*Roman Catholic Boys' School.*—The attendance was twenty-one in the Middle and seventy-two in the Primary School against ninety-five in the Primary School in the previous year. The Middle School is the best in the station. At the Inspector's examination about a year ago the school did fairly. It then obtained a grant of one-third of the Master's salary or Rupees 16 per month. I examined the school again last month and the results were generally fair to good; as there are only two Masters in the school, they must have worked hard to bring the school to its present condition. I found that the attendance had risen to ninety-six. The school seems to be popular, and the instruction imparted in it is fairly useful and interesting. Under these circumstances I would strongly recommend that the small grant of Rs. 16 per month, which it received last year, may be continued. This grant is in itself sufficiently small, and if it were reduced in accordance with the new rules, it would afford very little assistance towards keeping up the school. It must be remembered that the new grant-in-aid rules have come into force in the plains only in the current year. I may therefore remark that the Commissioners can insist on the strict enforcement of the new rules only on the supposition that there are the same facilities for educational operations on the Hills as in the plains. This is, however, not the case, as it is quite a difficult thing to obtain fully-qualified teachers to take up employment on the Hills.

7. RESULT GRANT SCHOOLS—I—*Wesleyan Mission School.*—Attendance 132. This school obtained no grant last year. I do not know why; but the Inspecting Schoolmaster reported to me that the Manager did not care for any result grant, as under the old rules it was not considered worth while to have the school examined for results grant. I examined the school last month. The attendance decreased to 115. The school has, however, the largest attendance, due, I doubt not in a great measure to its favorable situation, which is the very heart of the native part of the town; but the instruction given in it is anything but useful and interesting, not adopted to evoke the intelligence of the pupils. The Manager was present during my examination; I believe he heard and saw enough to be convinced of the view I have taken of the instruction given in his school. The Masters are neither passed nor trained men, but having watched my examination they should now be able to shape their instruction accordingly.

II.—*Church Mission Boys' School, Kandal.*—The attendance fell off slightly from 39 to 35. Earned a grant of Rs. 30-5-0 last year. The school provides primary education to the native children of Kandal with a middling degree of efficiency.

8. The remaining Result Grant Schools are all girls' schools paid from Provincial Funds. *The Catholic Native Girls' School*, conducted by a French Nun, who has passed her examination

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in Tamil having been partly educated in France in that language, is the best Native Girls' School in the town, with an attendance of 81, the great majority being Native Christians. *The Nazareth Convent School* for Europeans and Eurasians, also conducted by Nuns, is also doing good work. Attendance 32. *The Hobart Girls' School* had an attendance of 60 at the close of the year, but the attendance has fallen off to 49 last month. This is very much to be regretted, as the school has been doing good work all along. The Head Mistress is a passed and trained teacher, but the Assistant is of little or no use. Native children of respectable classes, mostly heathens, attend this school. Instruction and needle work fair.

9. For further information regarding the above-mentioned schools, including financial and other particulars, I beg to refer you to the enclosed statistical returns.

Brief Report on the Health of the Station of Ootacamund, for the Official Year ending 31st March 1880.

Seasonal Phenomena.—The year was a favorable one, but during the last three months the want of rain was much felt and vegetation suffered accordingly. There was never, however, any deficiency of water for domestic purposes.

The rainfall was as follows:—

April	1879	..	..	2·35	November	1879	.. .. 2·64
May	"	..	..	9·65	December	"	.. .. 1·14
June	"	..	..	1·94	January	1880	.. .. 0·08
July	"	..	..	9·05	February	"	.. .. 0·00
August	"	..	..	1·31	March	"	.. .. 0·00
September	"	..	..	2·74			
October	"	..	..	7·31			Total 38·21

Necessaries of Life.—The price of provisions was about normal and the supply of grains and vegetables abundant throughout the year.

Public Health, Sanitation, &c.—The general health of the station the first eight months was excellent, much better than the previous year, but during the last three, coincident with the prevalence of high sharp east winds, influenza, sore throats, catarrhs and whooping cough became prevalent both among Europeans and Natives. Measles also prevailed to some extent. Sanitation as regards lighting latrines was fair. The drainage of the bazaar remains untouched, but as a large sum is set apart for it, an early improvement may be hoped for.

Cholera.—No cases of cholera were reported during the year.

Small-pox.—Was not prevalent at any time in the station. Only four cases were treated in the Dispensary.

Malarious Fever.—As usual, most of the cases treated were from the plains; the disease seldom originates in Ootacamund itself, although it seems occasionally to do so. The total number treated in the hospital for this disease was 1,963.

The General Working of St. Bartholomew's Hospital during the year was very satisfactory; the hospital seemed well appreciated by the Natives (judging from their attendance).

The Financial Statement—shows a flourishing state of funds. Rs. 5,344-6-2 was collected at a Fancy Bazaar in June last; the European subscription amounted to Rs. 2,546-2-6 and the Native to Rs. 47-4-0. There is no funded capital, all funds being deposited in the Government Savings Bank.

(Signed) W. S. FOX, Surgeon Major,
Medical Officer in charge,
Civil Dispensary, Ootacamund.

OOTACAMUND,
18th April 1880.

ORDER THEREON, 18th June 1881, No. 1145.

The receipts and charges of the Ootacamund Municipality for 1879-80 are compared below with the estimates for the year and the actuals for the previous year:—

RECEIPTS.

	Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
	RS.	RS.	RS
Balance brought forward	2,873	2,100	6,793
Rates on Houses and Lands	19,369	18,600	21,229
Taxes on Arts	3,344	3,500	3,361
Taxes on Vehicles and Animals	3,653	3,300	3,579
Registration of Carts	392	420	402
Licenses	155	100	273
Assignments by Government	317	100	144
Fines and Fees	532	500	708
Miscellaneous	9,465	9,420	10,267
Total ..	40,100	38,040	46,756

CHARGES.

	Actuals, 1878-79.	Estimate, 1879-80.	Actuals, 1879-80.
GRANT I.	RS.	RS.	RS.
New Works—			
Communications	..	500	1,306
Buildings	1,980	..	..
Sanitary and Miscellaneous	583	4,300	1,725
Repairs—			
Communications	3,550	3,500	3,650
Buildings	2,301	600	182
Sanitary and Miscellaneous	691	1,600	68
Establishment	519	540	524
Tools and Plant	549	400	231
GRANT II.			
Salary Grants	944	1,200	1,116
Results Grants	67	90	30
Inspection (Contribution)	350	240	240
GRANT III.			
Hospitals and Dispensaries	500	500	500
Medical College	198	200	198
Vaccination	228	250	224
Registration of Births and Deaths	144	150	144
Conservancy	13,685	14,900	12,699
GRANT IV.			
Lighting	1,387	1,540	1,115
Avenues and Watering Roads	..	60	48
Police	..	..	2,374
Miscellaneous	145	450	89
GRANT V.			
Supervision and Management	3,387	3,480	3,486
Repayment of Debt	948	950	948
Refunds	1,151	1,000	815
Balances	6,793	1,590	15,044
Total ..	40,100	38,040	46,756

2. The receipts amounted to Rs 39,963 against Rs. 35,940 estimated and Rs. 37,227 actuals of 1878-79. This increase was mainly due to the revision of the house and land registers as insisted on by Government in passing the budget of the year under review. The extension of the profession tax to the last two classes did not produce the increase anticipated.

3. The taxes were collected with energy a sum of only Rs. 1,202 being shown as outstanding balance at the close of the year out of a total demand (current and arrears) of Rs. 27,313 under the taxes noted in the margin. The sum of Rs. 26 shown in Statement I as an arrear collection under Land-rate does not appear in Statement IV. There would have been no arrears under Tax on Arts, &c., if the provisions of the Act had been duly enforced. The Government note the progressive increase in the number of coerceive processes for collection of the taxes; but the fact that only in three cases distrained property was sold tends to show that inability to pay is not the cause of the primary default. The Commissioners should take care that the remission of the penalty in cases prosecuted is not carried too far. Its enforcement may have a marked effect in reducing the number of prosecutions.

Rate on Houses.
Rate on Lands.
Profession Tax.

The incidence of taxation is high; but it is observed that the calculation is based on the Census of 1871, since which time the population has largely increased. An attempt should be made next year to estimate the considerable proportion falling on the non-resident portion of the community.

4. The charges aggregated Rs. 31,712 against Rs. 36,450 estimated and Rs. 33,307 actuals of 1878-79 and were distributed among the various grants as below :—

Grant I—Public Works	24·2
" II—Education	4·4
" III—Sanitation	43·4
" IV—Miscellaneous	11·4
" V—Supervision and Management	11·0
Repayment of Debt and Refunds	5·6

The expenditure on Public Works was Rs. 7,686, which shows a saving of Rs. 3,754 in the budget allotment. The allotment of Rs. 4,000 for the drainage scheme was not utilized owing to delay in framing plans and estimates as explained by the Honorary Secretary. The Government understand that the drainage of the various bazaars will be taken in hand only as part of the complete scheme for the whole town now under consideration. The contribution of Rs. 573 towards the erection of the Memorial School clock was not included in the budget and should have received the sanction of Government; the amount should have been exhibited as a "contribution" and not under "New Works."

5. The repair of eleven miles of roads and some bridle-paths cost the Municipality Rs. 3,650; while the main through roads, 23¼ miles in length, were, as previously, maintained from Provincial funds. The services of the storekeeper on Rs. 10 appear to have been continued during 1879-80, although the charge was remarked as unsanctioned in G.O., dated 25th October 1879, No. 2039, paragraph 9. On the whole the expenditure under Grant I appears to have been judicious.

6. There was a trifling decrease of Rs. 144 in the educational charges as compared with the estimate, due to reduced grants to certain schools. The schools aided by the Municipality are reported to be working fairly with the exception of the Breeks' Memorial School. The suggestion of the Deputy Inspector that the Commissioners should make any future grant contingent on its improvement is noted, but the Government are aware that much has, since the report, been effected in this direction. Schools aided by the Municipality taught 229 boys against 243 in 1878-79, while 277 pupils were educated in other schools, or 506 children in all; only a-third of the school-going population, therefore, were under instruction. It is explained, however, that the Commissioners have been unable to obtain statistics regarding children attending certain private schools and of those under private tuition in their own homes.

7. The usual grant of Rs. 500 was paid to the hospital, which is reported to have done good work. The number of in and out patients treated during the year has, however, not been stated. This information should in future be obtained and furnished.

The vaccinator performed 707 operations against 861 in 1878-79. The decrease is attributed to the majority of the adults being already protected by the vaccination of previous years. The cost per head was 5 annas. The proportion of births and deaths to the population was 33·4 and 26·7 per mille respectively, the death-rate showing a decrease of 14·8 as compared with 1878-79.

The conservancy of the town appears to have been well attended to. The saving of upwards of Rs. 2,000 in the estimated allotment was due to economical management with no sacrifice of efficiency. The cleansing of tanks and wells is an important duty and should be carefully looked after.

8. The closing balance is Rs. 15,044 and includes the sum reserved for the drainage scheme.

9. The note to Statement II has not been correctly prepared; the Municipal debt has not been shown against the item "unpaid liabilities." This being Rs. 10,734, the net asset amounts to Rs. 13,199.

10. The Auditor's reorpt shows that the state of the accounts was on the whole satisfactory.

11. The report of the Honorary Secretary is as usual prepared with care.

12. The Government are glad to observe the interest which the Commissioners take in the Municipal administration of this important station.

(True Extract.)

C. G. MASTER,
Offg. Chief Secretary.

To the President of the Municipal Commission, Ootacamund.
" Revenue Department.
" Board of Revenue.
" Accountant-General.
" Sanitary Commissioner for Madras.
" Director of Public Instruction.
" Inspector-General of Police.
" Surgeon-General with the Government of Madras.
" President of the Local Fund Board, Nilgiris.

Exd. A. Raitt and J. W. Fischer.

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Govt. of [1881] Madras.

FINANCIAL.

To

The PRESIDENT OF THE
MUNICIPAL COMMISSION,
Ootacamund.

&c., &c., &c.

Dated June, 1881.

Issued

Read

Encl.

G.O., 18th June 1881, No. 1145.

JUNE.

Municipal—Reports.—Annual Report of the Ootacamund Municipality for 1879-80, reviewed

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

18th June
th December 1880, No. 1145

Municipal—Reports.

Read the following papers:—

No. *From N. A. ROUPELL, Esq., President of the Municipal Commission, Ootacamund, to the Chief Secretary to Government, dated 22nd September* 1880, *No.* 96. (Encl 1 No 2529

I have the honor to submit the report of the Honorary Secretary on the working of the Ootacamund Municipality during the official year 1879-80 accompanied by the prescribed statements. The Honorary Secretary's letter deals with the year's operations so completely that I have little to add to the remarks therein contained.

RECEIPTS.

2. The year under report opened with a balance in hand of Rs. 6,792-7-2. The receipts during the year amounted to Rs. 39,963-1-10. There was thus in hand Rs. 46,755-9-0 available for expenditure. The Budget Estimate was Rs. 38,040. The sources which contributed the large receipts in excess of the sum budgeted for are explained in the Honorary Secretary's report, and are as follows:—1 (*a*) Rate on houses, (*b*) Rate on lands, (*d*) Tax on vehicles and animals, (*f*) Licenses; 3 (*a*) Surplus Pound Fund; 5 Fines and Fees under bye laws; 7 Rent of markets, slaughter houses and bandy stand; 8 (*a*) Private scavengering, (*c*) Burial of dead animals; 10 (*b*) sale of poudrette; and 13 (*a*) Balance brought forward.

Compared with the receipts of the year 1878-79 (Rs. 40,099-8-6), the transactions of the year under report show an increase of Rs. 6,656-1-6.

3. The incidence of taxation in the Municipality during the year was Rs. 2-14-4 per head of the resident population as ascertained by the census of 1871, and is higher than in any previous years. The population has doubtless greatly increased since the last census was taken. A certain proportion, too, of the rates was levied from non-residents, who came up with the Government or on leave. The number of these has not been ascertained, and they have therefore been omitted in calculating the incidence.

4. The large balance brought forward (Rs. 15,044) is now in part available for the proposed drainage of the main bazaar. This scheme is being elaborated, and will be submitted for the approval of Government.

5. The information required by paragraphs 2 and 7 of G.O., Financial Department, dated 25th October 1879, No. 2039, is given in paragraphs 8 and 15 of the Honorary Secretary's Report.

EXPENDITURE.

6. The expenditure of the year was Rs. 31,711-6-1 against the Budget provision of Rs. 36,450 and the actuals of Rs. 33,307-1-4. The variations between these figures are explained in paragraphs 21 to 42 of the Report in which the various items of expenditure are detailed.

7. *Paragraph* 32.—The condition of the Breeks Memorial School has for some time past been most unsatisfactory. The Trustees have therefore determined to take steps to place it in a state of efficiency, and seized the opportunity of the Director of Public Instruction being present in Ootacamund to invite him to attend a special meeting. Of the causes which led to its decline it is unnecessary here to mention

more than one, viz., that there had been a lack of interest in the welfare of the school, which without such encouragement and assistance had gradually become more and more inefficient. To remedy this defect the Trustees resolved to invite the cooperation with them as a Committee of Management of several resident gentlemen and others who have kindly consented to give their assistance. It was further necessary that the services of a superior Head Master should be secured, and this has been arranged with effect from 1st October next. There is now every reason to anticipate that the school will shortly be placed upon a proper footing with an increased number of scholars and a more active interest on the part of local residents and others in its welfare.

8. To the subject of the general conservancy of the town I shall here allude no further than to say that efforts are being made to improve the present system. On this I dwell in greater detail in my reply to the Government reference upon the Sanitary Commissioner's last report upon this Municipality.

9. The Honorary Secretary in paragraph 45 of his Report paints the present condition of the Municipality in glowing colors. That the normal expenditure is now well within the ordinary revenue is doubtless true. The wants of Ootacamund are, however, numerous, involving heavy outlay. These schemes have been delayed for years owing to want of funds, and their accomplishment can only be brought about with Government aid and can hardly fail to add for a time to the existing Municipal debt. Some of the requirements immediately connected with sanitation, on which all will in fact have an influence more or less direct, are, in the opinion of medical authorities, pressing, if epidemics such as have of late tended to ruin the reputation of Simla as a sanitarium are to be kept away. While fully sharing the satisfaction of the Commissioners at the present administration and financial condition of Ootacamund, I would remark that the schemes yet awaiting development would not fall within normal expenditure, but demand extraordinary outlay on a large scale. The financial condition is on the whole satisfactory, but the demands upon the Municipality must weigh heavily for some time to come. It is very necessary that this should be borne in mind at a time when the withdrawal of certain items of Municipal revenue is under discussion, if not in contemplation.

ENCLOSURE No. 1.

From R. S. BENSON, Esq., Honorary Secretary, Ootacamund Municipal Commission, to the Acting President of the Ootacamund Municipality, dated Ootacamund, 31st July 1880, No. 112.

I have the honor to submit the Annual Administration Report of the Municipality for the year 1879-80, the thirteenth year of its existence. As in last year's report, I have taken the opportunity of noting the progress made in various directions during the past few years.

2. The opening balance of the year was Rs. 6,792-7-2, the receipts were Rs. 39,963-1-10, making a total of Rs. 46,755-9-0, against an estimate of Rs. 38,040 and actuals in the previous year of Rs. 40,099-8-6. The expenditure of the year was Rs. 31,711-6-1 against an estimate of Rs. 36,450, and it closed with a balance of Rs. 15,044-2-11. The actual expenditure of the previous year was Rs. 33,307-1-4.

3. The following statement shows the actual receipts of the Municipality, exclusive of balances, since its establishment; the ordinary receipts (the true index of progress) being shown separately from the Government grants :—

—	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ordinary receipts exclusive of balances	22,861	23,896	26,429	23,909	28,210	26,586	27,384	27,314	29,492	29,681	37,226	39,963
Government grants	6,393	11,329	5,453	..	10,000	3,000	1,600	..	..	6,500	..	..
Total ..	29,254	35,225	31,882	23,909	38,210	29,586	28,984	27,314	29,492	36,181	37,226	39,963

RECEIPTS.

4. *Rates and Taxes.*—The receipts under this head, which comprise the whole of the *direct* Municipal taxation, amounted to Rs. 28,844-1-3, against the estimate of Rs. 25,920, which was subsequently raised to Rs. 27,170 in accordance with the President's letter embodied in G.O., No. 1604, dated 21st August 1879. The proceeds of the taxes for the past four years are shown below :—

1876-77.	1877-78.	1878-79.	1879-80.
Rs.	Rs.	Rs.	Rs.
17,862	19,531	26,913	28,844

The causes of this great increase will be explained below when each of the various taxes are separately examined. The main causes are the increase of the rate on houses from 5 per cent. on the rental to 6 per cent. in 1877-78, and to 7½ per cent. in 1878-79, together with the reintroduction of the Tax on Arts and Professions in 1878-79, and a revision of the House and Land Registers in 1879-80.

5. *The Rate on Houses* realised Rs. 18,407, being Rs. 407 better than the estimate (Rs. 18,000), and compares thus with the actuals of the four previous years :—

1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
Rs.	Rs.	Rs.	Rs.	Rs.
10,383	13,700	15,245	18,753	18,407

The cause of the increase in 1877-78 and in 1878-79 has been explained above. The falling off in 1879-80 is only nominal, having resulted from the transfer to the Land Register of some of the taxes on lands which had been previously entered with the houses in the House Register. It is more than counterbalanced by a large increase in the item Rate on Lands. The real increase in the tax on houses was Rs. 430 due to revision of assessment as reported in the letter referred to in paragraph 4 above.

6. *The Rate on Lands* brought in Rs. 2,822-5-11 against an estimate of Rs. 600, subsequently raised to Rs. 2,400 as explained above. The actuals of the previous year were Rs. 615. The land tax hitherto entered in the House Register was Rs. 980, so that the increase of the land tax due to revision of the register during the year was Rs. 1,227 thus : Rs. 2,822 — (Rs. 980 + Rs. 615). The total receipts from the house and land rates taken together for the past five years shows a steady and very satisfactory improvement, having more than *doubled* during that time. It may be stated that the income from these sources has now reached its maximum so far as the condition of the registers is concerned. Any further improvement can only be from the gradual and natural increase in the number of houses in the town.—

1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
Rs.	Rs.	Rs.	Rs.	Rs.
10,851	14,155	15,731	19,368	21,229

7. *The Tax on Arts and Professions* realized Rs. 3,361, being almost the same as the actuals of the previous year (Rs. 3,344) and slightly less than the estimate (Rs. 3,500). The proceeds of the tax compares thus with former years in which it existed :—

1871-72.	1872-73.	1873-74.	1878-79.	1879-80.
Rs.	Rs.	Rs.	Rs.	Rs.
2,597	2,851	3,827	3,344	3,361

Government are so well aware of the difficulties which have been experienced in the collection of this tax from Military officers, and the matter has formed the subject of so much recent correspondence, that it seems unnecessary to discuss it again in this report. The Commissioners have, however, recently resolved that if the present bill for exempting Military officers becomes law, they will give up this tax altogether as a source of revenue, since they cannot consent to levy it on the poorer section of the community for the benefit of the richer portion which will be exempted. The Municipality will thus lose a very considerable item of revenue which can ill be spared at present, and which can hardly be made good in any other way except by the imposition of a system of tolls, which would be extremely vexatious and inconvenient.

8. *The Tax on Vehicles and Animals* reached Rs. 3,579, being Rs. 279 better than the estimate, and only Rs. 74 less than the actuals of the previous year, which as explained in last year's report was an exceptionally favorable one. Of this sum, Rs. 1,656 were paid on vehicles and Rs. 1,923 on animals. The actuals of the past five years are as follows, and may be regarded with satisfaction as evidencing a steady growth in wealth and prosperity, as well as care in the collection of the tax :—

1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
Rs.	Rs.	Rs.	Rs.	Rs.
2,484	3,236	3,134	3,653	3,579

9. *The Registration of Carts* brought in Rs. 402 against an estimate of Rs. 420 and actuals in the previous year Rs. 392.

10. *Licenses* brought in Rs. 272-8-0 against an estimate of Rs. 100 and actuals in the previous year of Rs. 155. This great increase is solely due to the increased number of bricks and tiles burned within the Municipality during the year. No less than 1,674,000 bricks and tiles were so burned, the Municipality receiving a license fee of 2 annas per 1,000. These figures speak eloquently of the advance of the town, and it is satisfactory to be able to state that a great part of these materials was expended on the improvement and enlargement of native houses, as well as in restoring and building new European houses.

11. The following statement shows the total rates and taxes collected in each of the past five years and the incidence per head of the population according to the census of 1871, viz., 9,982 persons :—

Year.	Income from Taxation.	Incidence per Head.
	Rs.	Rs. A. P.
1875-76	15,488	1 8 6
1876-77	17,862	1 12 7
1877-78	19,531	1 15 4
1878-79	26,913	2 11 1
1879-80	28,844	2 14 4

The incidence per head is thus higher than in any previous year, and is between three and four times as heavy as in any other town in this Presidency. The Commissioners readily admit that the population has greatly increased since 1871, so that the real incidence per head is not so great as the above figures imply. They also admit that the average of wealth in Ootacamund including visitors is probably greater than in any other town in the Presidency, and that the burthen is, therefore, more easily borne than it could be elsewhere. They do not, however, understand how it can be "truly said that in a measure the whole Presidency and even stations beyond its limits contribute towards the municipal revenues of the town," as stated in paragraph 3 of G.O., dated 25th October 1879, No. 2039, and they believe that further taxation would be very difficult to realise and would prove extremely burthensome and injurious to the place.

12. *The Surplus Pound Fund* realised Rs. 144-5-0 against an estimate of Rs. 100.

13. *Fines and Fees under Bye-laws and Schedule H* were formerly held to include the fees paid for the use of the bandy-stand. Under G.O., No. 2039, dated 25th October 1879, paragraph 16, the bandy-stand fees are no longer shown under this head. It now includes only Magisterial fines, process fees, and fees for slaughtering pigs. The receipts during the year were Rs. 708-6-6 against an estimate of Rs. 500. The increase was mainly due to fees on processes issued in the collection of the revised land tax.

14. *Magisterial Fines* contributed Rs. 423-13-9 out of the above, against Rs. 292 in the previous year. The following statement shows the result of prosecutions for municipal offences during the year and in the previous year :—

Name of Law.	Number of Persons prosecuted.		Number convicted.		Number acquitted.		Number against whom withdrawn.	
	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.	1878-79.	1879-80.
Act III of 1871 with Bye-laws.	88	63	25	22	5	1	58	40
Act XXIV of 1859 ..	203	364	199	356	1	5	3	3
Total ..	291	427	224	378	6	6	61	43

The large number of cases under Act III of 1871 withdrawn is, as before, due to the fact that certain persons will not pay their taxes until compelled to do so. If on the case coming into Court the amount is paid, the Municipality does not usually press for a penalty but agrees to withdraw the case. The very small proportion of acquittals is, I think, a proof that prosecutions are not inconsiderately or unnecessarily undertaken.

15. The following statement shows the coercive processes resorted to by the Municipality during the past four years :—

—	1876-77.	1877-78.	1878-79.	1879-80.
Number of warrants	82	152	185	312
Number of other fees bearing processes ..	397	417	427	684
Total ..	479	569	612	996

Though the number of coercive processes was so considerable, it was found necessary to proceed to sell the distrained property in only three cases.

16. *The Rent of the Market, Slaughter-houses and Bandy-stand* is one of the most important and easily collected of all the sources of revenue, and forms an excellent test of the progress of the place in wealth and business. Each of the items is subject to fluctuations from the same causes, the chief one of which results in the fear, each year renewed among the native contractors, that Government may possibly not visit the Hills during the coming year. The following statement shows the receipts under each item during the past five years. It is to be observed that the figures for 1877-78 are for ten months only, and that the bidding in 1878-79 was injured by the fact that Government did not visit the the Hills in the previous year and the contractors thus lost much of their expected profits :—

—	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
	Rs.	Rs.	Rs.	Rs.	Rs.
Market place	2,767	3,367	2,823	2,800	3,246
Slaughter-houses	2,685	2,842	2,383	3,473	3,314
Bandy-stand	1,360	1,420	1,600	900	1,290
Total ..	6,812	7,629	6,816	7,173	7,850

The total for 1879-80 was thus the highest on record up to that time, and exceeded the estimate (Rs. 7,000) by Rs. 850. It is satisfactory to be able to add that the revenue guaranteed from this source in the current year (1880-81) is still higher, being Rs. 8,690.

17. *Private Scavengering* realised Rs. 1,808 against an estimate of Rs. 1,800. It is a most satisfactory source of revenue and is being still further increased. The following statement shows how steadily it has risen during the past five years :—

1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
Rs.	Rs.	Rs.	Rs.	Rs.
782	1,678	1,583	1,762	1,808

18. *Work done for private parties* and the burial of dead animals brought in Rs. 116 against an estimate of Rs. 320. The falling off is under the former head, and is counterbalanced by a diminution of expenditure under the corresponding head.

19. *Miscellaneous* items were estimated to bring in Rs. 300, but actually realised Rs. 493. The chief increase was in regard to the sale of poudrette.

20. *The opening Balance* was Rs. 6,792 as explained in detail in paragraph 44 of my report for 1878-79.

Expenditure.

21. The total charges amounted to Rs. 31,711 against a budget allotment of Rs. 36,450. The causes of short expenditure are detailed below. The following is a summary of the expenditure as compared with the budget grants :—

	Expenditure.	Budget Grant.
	Rs.	Rs.
Grant I.		
New Works	3,031	4,800
Repairs	3,900	5,700
Establishment	524	540
Tools and Plant	231	400
Total ..	7,686	11,440

	Expenditure	Budget Grant.
GRANT II.	Rs.	Rs.
Education	1,386	1,530
GRANT III.		
Sanitation and Medical Services	13,765	16,000
GRANT IV.		
Miscellaneous	3,626	2,050
GRANT V.		
Supervision and Management	3,486	3,480
Refunds	814	1,000
Repayment of Debt and Interest	948	950
Grand Total ..	31,711	36,450

21. *Grant I. New Works—Communications.*—The chief new work under this heading was the construction of a bridge at Vanarpetta, which was budgeted for in 1878-79, but not completed until the first month of the year under report. The expenditure accordingly appears in this year though the grant was made in the previous year. A new cattle track was cut from Kodappamund to the new Kotagiri Ghât at a cost of Rs. 160, and Rs. 260 were expended in making a short loop line from the Willow Bund to the Lower Bazaar Road. Both these were small but useful works. A sum of Rs. 276 was spent in constructing a road from the Poudrette Depôt to the Pykara Road and in bridging the stream near the latter. This road is not only useful for the night soil carts, but it is hoped will also so much reduce the cost of removing poudrette to the estates in the west of the district that it will cause a large demand from that quarter and thus help to develope this source of revenue. A bandy track from the Seegoor Road towards Marlimund was improved, and a causeway made through the swamp through which the track passes at a cost of Rs. 110. This track leads to the Rifle range and is also much used by firewood carts. The two latter works were sanctioned in G.O., No. 137, dated 20th January 1880.

23. *Drainage.*—A sum of Rs. 3,000 was allotted as a first instalment towards the Bazaar Drainage Scheme, and a sum of Rs. 1,000 was provided for drainage repairs in connection with the same scheme. No part of these sums were spent, and the amounts have been carried forward with the balance to the present year. The delay in elaborating the drainage scheme is much to be regretted, but it could hardly have been avoided. It is thus explained in my letter, dated 20th December 1879, embodied in G.O., No 439, dated 1st March 1880:—"A plan of the proposed work was received from the Executive Engineer early in the year and a rough estimate amounting to Rs. 30,000. This dealt only with the streets, lanes, and spaces outside the houses. It was felt that such a scheme would be of little use and it was understood that Government desired the scheme to include the drainage of the back-yards and houses, as well as of the streets. The plan and estimate were therefore returned to the Executive Engineer with a request that he would work out a section of the town (about one-eighth) in complete detail for every house. This section, if approved by Government, would serve as a model on which a rough estimate for the whole town could be at once formed, the other sections being afterwards separately worked out, with detailed estimates. The Executive Engineer was also requested to ascertain whether a considerable saving in the rates could not be obtained by ordering the pan-tiles from England in place of trusting to local manufacture. He at once communicated with Messrs. Doulton and Co., and expects that a very large reduction in the rates of the estimate will thus be effected. Owing to the advent of the monsoons, the preparation of the plans has since been delayed, but it is hoped that they will soon be ready for submission to Government, and as the grant of the current year will be carried forward intact to 1880-81, and added to the allotment from the income of that year, it is hoped that the work will be completed at as early a date as if a beginning had already been made."

Since that letter was written, the Imperial Engineers have been withdrawn from the execution of local and municipal works, and it has been found impossible to get the plans completed owing to the delay experienced in enlisting a new staff for local public works.

Mr. O'Shaughnessy, C.E., has, however, now undertaken the work, and a special draughtsman has been engaged to aid him, so that it is hoped the current year will see the work well advanced towards completion.

24. *Under New Works—Miscellaneous.*—A sum of Rs. 1,300 was provided. This was expended partly in the fencing in of various waste plots of ground, planting round the latrines and other petty improvements (Rs. 573) and partly in contributing Rs. 573 towards the cost of the turret clock in the Breeks' School Tower. It was felt that the clock was really an object of utility to the public generally as well as an ornament to the town. Hence, the Commissioners

felt justified in contributing towards its costs. A sum of Rs. 580 was sanctioned in G.O., No. 137, dated 20th January 1880, for the purpose of enclosing, levelling and planting the triangular bit of waste land between the Church Hill Road, the Garden Road, and the Forest Office Depôt. This used to be an unsightly dust-heap, full of pits and covered with rubbish and nuisance. It is now a prominent and ornamental feature in the locality.

25. *Repairs—Communications.*—The expenditure was Rs. 3,650 against the usual grant of Rs. 3,500. The excess was due to a special grant of Rs. 150 (sanctioned in G.O., No. 137, dated 20th January 1880) for the purpose of raising and repairing the road from the Church Hill Road to the Garden Road. It formed part of the improvement noted in the last preceding paragraph, and now makes a very convenient short cut for persons going to Government House or the Government Gardens. The usual grant of Rs. 3,500 was expended in the up-keep of 11 miles of road, besides some bridle paths within the town limits. Government maintained as a Provincial charge a further length of 23¼ miles of main roads.

26. *The Repairs to Buildings* consisted chiefly of painting latrines, white-washing buildings, market place, &c. Only Rs. 182 out of the grant of Rs. 600 were expended.

27. *Repairs connected with Water-supply* were estimated to cost Rs. 500; but no expenditure was incurred as the channels had been thoroughly repaired late in the previous year.

28. *Public Works Establishment* cost Rs. 523-9-2 against an estimate of Rs. 540; the saving being due to the absence of the carpenter for some days. The particulars of the establishment are shown in Statement II-B.

29. *Tools and Plant and Contingencies* cost only Rs. 231 against a grant of Rs. 400, the saving being in various petty items.

30. The total expenditure under Grant I was thus Rs. 7,686, which with the Rs. 4,000 allotted for Drainage, but not spent, makes a total of Rs. 11,686 against a budget grant of Rs. 11,440.

31. *Grant II—Education.*—The provision for education was Rs. 1,530 against actuals of the previous year Rs. 1,360. The expenditure was, however, only Rs. 1,386-5-0, the falling off being due to the fact that the grant for the Roman Catholic Boys' School was reduced on the recommendation of the Educational Department to Rs. 192, while provision was made for Rs. 240 being paid; and also to the fact that the Wesleyan Mission School earned no result grant, the managers apparently not thinking it worth while to have the school examined under the rules.

32. The Deputy Inspector's Report with statements is attached and gives full information regarding all the schools inspected. The state of education has somewhat improved during the year under report, but the condition of the Breeks' Memorial School has gone from bad to worse steadily for some years. It is understood that an energetic effort is about to be made by the trustees to rescue it from its present condition. Should this prove ineffectual, no doubt the Commissioners will be prepared to adopt the Deputy Inspector's proposal to withdraw the large grant (Rs. 600) now given annually by them. The number of children of a school-going age (Statement V) is 1,497, and the returns show 506 as under instruction, *i.e.*, 33·8 per cent. It was, however, explained in last year's report that the returns do not show all the children really under instruction.

33. *Grant III—Sanitation and Medical Services.*—The total expenditure was Rs. 13,765 against Rs. 14,755 in the previous year and against a grant of Rs. 16,000.

34. *Hospitals and Dispensaries.*—There is no Municipal Hospital, but the Commissioners give a yearly grant of Rs. 500 to St. Bartholomew's Hospital, which is maintained by voluntary contributions, supplemented by a Government grant equal to half the contributions. The Medical Officer's report is appended and reveals a very satisfactory state of affairs.

35. *Vaccination.*—Cost Rs. 224 against a grant of Rs. 250. The total number of persons vaccinated was 707 or 7·08 per cent. of the population. The number vaccinated in the previous year was 861, so that the diminution anticipated has actually occurred and may be expected to continue in consequence of the majority of the adults being now protected. The number of births was 334, so that the ratio of vaccinations to births was 1 to ·47.

The ratio to births in different classes as follows:—

Europeans and East Indians	1 : 1·26
Hindus and Native Christians	1 : ·45
Mahomedans	1 : ·40

This shows a considerable improvement on last year's statistics in regard to Europeans and Mahomedans. It is, however, clear that some Europeans are vaccinated by the Commissioned Medical Officers, not by the Vaccinator, and thus the births are in excess of the vaccinations recorded by the latter.

36. *Registration of Births and Deaths* is performed by the Vaccinator who receives Rs. 12 per month extra for this work, which thus cost Rs. 144 during the year. The births were 334, viz., 183 males and 151 females, or 33·4 per 1,000 of the population, or almost the same as in the previous year, viz., 34·9. The registered deaths were 267, viz., 137 males and 130 females, or 26·7 per 1,000 against 41·5 per 1,000 in the previous year and 169·1 in the year before that. These figures fully justify the Medical Officer's report that the year, especially in the early part of it, was remarkably healthy. There was no cholera and only a few sporadic cases of small-pox, measles, and whooping cough prevailed to some extent among all classes. The report is appended in full.

37. *Conservancy.*—The *Establishment* was fixed at the same number as in the previous year and cost Rs. 8,305 against Rs. 8,160 in the previous year. The budget grant was Rs. 8,952, the saving being the result of occasional absences, fines, &c. *Sanitary Service* or the cost of the conservancy carts came to Rs. 3,102, against an estimate of Rs. 4,400. The very large saving under this head was due to the fact that the conservancy work was carried out by fourteen pairs of bullocks instead of sixteen, the estimated number required, and also to the substitution of cotton seed for half the ration formerly given in gram alone. This latter has also fallen in price some two measures per rupee. The *Contingencies* again show a reduction, having cost Rs. 556 against Rs. 807 in the previous year and Rs. 1,141 in the year before that. The total expenditure on *Conservancy* during the past five years is shown below:—

1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
RS.	RS.	RS.	RS.	RS.
6,711	8,435	11,963	12,854	11,863

38. *The Water-course* establishment consisted as before of one Inspector and four Peons, and cost with contingencies Rs. 836 against a grant of Rs. 850.

39. The following compares the total expenditure under Grant III during the past five years, and shows a very marked progress:—

1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
RS.	RS.	RS.	RS.	RS.
7,054	9,793	13,691	14,755	13,765

40. *Grant IV—Miscellaneous Municipal Purposes.*—The expenditure under this head came to Rs. 3,626, being abnormally swelled by the contribution of Rs. 2,373 for Police, exacted from the Municipality for the first time in the year under report. Excluding this item, the charges came to Rs. 1,253 against Rs. 1,532 in the previous year and Rs. 2,882 in the year before that. This great and steady decrease is most satisfactory, and is mainly due to economy by the Sanitary Inspector and to close office supervision in all expenditure.

41. *Grant V—Supervision and Management.*—Cost Rs. 3,486 against an estimate of Rs. 3,480. The *Office Establishment* consisted of a Manager, two Clerks and two Peons, and cost Rs. 2,250. Contingencies cost Rs. 597.

The *Establishment for collection* consists of two process servers, and cost Rs. 323. None of the items of this grant call for explanation or remark.

42. *Re-payment of Debt* absorbed Rs. 450 and the *Interest* on debt Rs. 498.

43. Refunds are mainly those given on houses vacant for sixty consecutive days or more, and amounted to Rs. 814 against a grant of Rs. 1,000, and actuals in the previous year of Rs. 1,151.

44. *The Balance* at the close of the year came to the very large sum of Rs. 15,044. Of this, Rs. 6,792 was the balance carried forward from the previous year; Rs. 4,000 was the unexpended allotment for drainage already referred to. The remainder consisted of several items of receipt in excess of estimates and of savings in expenditure detailed in the foregoing paragraphs.

45. Speaking generally, the Municipal administration was carried on during the year on the lines previously laid down. No changes of importance were made and no large works were commenced. Several smaller but very useful improvements were carried out. The taxation registers were perfected and the methods of collection systematised. The year was one of economy and consolidation. The normal expenditure is now so well within the ordinary revenue that the Commissioners are not only freed from anxiety in regard to current ways and means, but have an assured and very considerable surplus which may be devoted to large works of improvement, such as drainage, improved markets and bandy-stand, water-supply and the like.

1145 13

46. The following statement shows the percentage of expenditure on the various objects of the Municipality:—

GRANT I.—*Public Works.*

1. New Works	9·56
2. Repairs	12·30
3. Establishment	1·65
4. Tools and Plant	0·73

GRANT II.—*Education.*

1. Grants-in-aid	3·52
2. Results Grants	0·09
3. Inspection	0·76

GRANT III.—*Sanitation and Medical Services.*

1. Hospitals and Dispensaries	2·20
2. Vaccination	0·71
3. Registration of Births and Deaths	0·45
4. Conservancy	37·41
5. Water Course	2·63

GRANT IV.—*Miscellaneous.*

1. Lighting	3·52
2. Other Miscellaneous objects	0·43
3. Police	7·49

GRANT V.—*Supervision and Management.*

1. Office	8·99
2. Collection	1·02
3. Miscellaneous	0·98
Interest on debt	1·58
Re-payment of debt	1·42
Refunds	2·56
Total	100

47. *The Report of the Medical Officer* is appended and bears satisfactory testimony to the good health of the town. The manner in which the Birth and Death Registers support his more general statements has been alluded to in paragraph 36 above.

48. *The Auditor's Report* is also enclosed. It shows the examination of the accounts to have been very minute and searching. Several petty errors were discovered, and have been corrected, but on the whole the Commissioners consider the result of the audit very satisfactory and creditable to the Manager.

49. The Commissioners consisted as before of one ex-officio and eleven nominated members. There were no changes in the personnel of the Commission. Of the twelve members, six were official and six were non-official; eight were Europeans and four were Natives. There were seventeen meetings during the year, with an average attendance at each of five members, of which two were official and three non-official. The members worked together most harmoniously throughout the year.

From J. P. LEWIS, Esq., Deputy Inspector of Schools, North Coimbatore and Nílgiris, to the Honorary Secretary of the Municipal Commission, dated Coimbatore, 20th July 1880, No. 696.

I have the honor to report on the state and progress of education in the Ootacamund Municipality during 1879-80.

2. During 1878-79 the Circle was in charge of the Deputy Inspector of Schools, Calicut. In the returns for that year the attendance of certain schools is not given. It is not possible therefore, I am sorry to add, to compare the attendance of the past two years, so as to show exactly the increase or decrease. The attendance in some schools has apparently risen, while in others it has fallen, and, on the whole, I believe the attendance in the schools under inspection has risen fairly.

3. The number of Middle Schools during the year was three against two in the previous year. The additional Middle School is the newly-developed Middle Department of the Catholic Native Boys' School. The attendance of the Middle Schools on the 31st March last was fifty.

4. The Primary Schools also increased from six to eight. The two additional schools brought under inspection are the *Nazareth Convent* and *Catholic Native Girls'* Schools. The attendance in the Primary Schools at the close of the year was 487.

5. Out of 537 pupils—the total attendance in Middle and Primary Schools—364 were boys and 173 girls.

6. Salary Grant Schools—I. *The Breeks' Memorial School.*—The Inspector examined this school on the 19th May 1879. It then had twenty-one pupils on rolls. The school was then in a wretched condition with no prospect of improvement. At the close of the year the attendance dwindled to sixteen, and on the 30th of last month to fourteen, with six boys in the Upper IV Class, none in the Lower IV, four in the III, none in the II, and four in the I Class. A school with only a few pupils in some of the classes and with none in the intermediate ones hardly deserves to be recognized as a school. It seems to me that the school does not supply a want. When I visited Ootacamund on the 25th of last month, I found the Breeks' Memorial School closed for its vacation, while the remaining schools were kept open for the annual inspection. These schools were closed only after my inspection. The Breeks' Memorial School might have done the same, and there was apparently no violent hurry to close it so soon. During the year under review also, much difficulty was experienced in obtaining returns from this school. Some important returns for 1879-80 are still due. With these facts before them, the Commissioners, I submit, are in a position to decide whether the grant to this school should be continued or not.

II.—*Church Mission Boys' School.*—The attendance in the Middle and Primary Schools was 19 and 69 against 10 and 71 in the previous year. The school has not yet recovered its former attendance. At the last inspection, about a year ago, the chief defect noticed was that the pupils were hurried on from class to class before they had attained even a moderate proficiency in the studies of the class below. I advised the manager to reduce the curriculum of the school to enable each class to complete its course and obtain a good grounding in it before promotion. This has been done, and if efficiently, as I will test at my next inspection, it would then be time to adopt a more ambitious course. The school is respectably attended. On the subject of re-distribution of grants to it I shall address you separately.

III.—*Roman Catholic Boys' School.*—The attendance was twenty-one in the Middle and seventy-two in the Primary School against ninety-five in the Primary School in the previous year. The Middle School is the best in the station. At the Inspector's examination about a year ago the school did fairly. It then obtained a grant of one-third of the Master's salary or Rupees 16 per month I examined the school again last month and the results were generally fair to good; as there are only two Masters in the school, they must have worked hard to bring the school to its present condition. I found that the attendance had risen to ninety-six. The school seems to be popular, and the instruction imparted in it is fairly useful and interesting. Under these circumstances I would strongly recommend that the small grant of Rs. 16 per month, which it received last year, may be continued. This grant is in itself sufficiently small, and if it were reduced in accordance with the new rules, it would afford very little assistance towards keeping up the school. It must be remembered that the new grant-in-aid rules have come into force in the plains only in the current year. I may therefore remark that the Commissioners can insist on the strict enforcement of the new rules only on the supposition that there are the same facilities for educational operations on the Hills as in the plains. This is, however, not the case, as it is quite a difficult thing to obtain fully-qualified teachers to take up employment on the Hills.

7. Result Grant Schools—I.—*Wesleyan Mission School.*—Attendance 132. This school obtained no grant last year. I do not know why; but the Inspecting Schoolmaster reported to me that the Manager did not care for any result grant, as under the old rules it was not considered worth while to have the school examined for results grant. I examined the school last month. The attendance decreased to 115. The school has, however, the largest attendance, due, I doubt not in a great measure to its favorable situation, which is the very heart of the native part of the town; but the instruction given in it is anything but useful and interesting, not adopted to evoke the intelligence of the pupils. The Manager was present during my examination; I believe he heard and saw enough to be convinced of the view I have taken of the instruction given in his school. The Masters are neither passed nor trained men, but having watched my examination they should now be able to shape their instruction accordingly.

II.—*Church Mission Boys' School, Kandal.*—The attendance fell off slightly from 39 to 35. Earned a grant of Rs. 30-5-0 last year. The school provides primary education to the native children of Kandal with a middling degree of efficiency.

8. The remaining Result Grant Schools are all girls' schools paid from Provincial Funds. *The Catholic Native Girls' School*, conducted by a French Nun, who has passed her examination in Tamil having been partly educated in France in that language, is the best Native Girls'

School in the town, with an attendance of 81, the great majority being Native Christians. *The Nazareth Convent School* for Europeans and Eurasians, also conducted by Nuns, is also doing good work. Attendance 32. *The Hobart Girls' School* had an attendance of 60 at the close of the year, but the attendance has fallen off to 49 last month. This is very much to be regretted, as the school has been doing good work all along. The Head Mistress is a passed and trained teacher, but the Assistant is of little or no use. Native children of respectable classes, mostly heathens, attend this school. Instruction and needle work fair.

9. For further information regarding the above-mentioned schools, including financial and other particulars, I beg to refer you to the enclosed statistical returns.

Brief Report on the Health of the Station of Ootacamund, for the Official Year ending 31st March 1880.

Seasonal Phenomena.—The year was a favorable one, but during the last three months the want of rain was much felt and vegetation suffered accordingly. There was never, however, any deficiency of water for domestic purposes.

The rainfall was as follows:—

April	1879	..	..	2·35	November	1879	.. .. .. 2 64
May	„	..	..	9·65	December	„	.. .. .. 1·14
June	„	..	..	1·94	January	1880	.. .. .. 0·08
July	„	..	..	9·05	February	„	.. .. .. 0·00
August	„	..	..	1·31	March	„	.. .. .. 0·00
September	„	..	..	2·74			
October	„	..	..	7·31			Total 38·21

Necessaries of Life.—The price of provisions was about normal and the supply of grains and vegetables abundant throughout the year.

Public Health, Sanitation, &c.—The general health of the station the first eight months was excellent, much better than the previous year, but during the last three, coincident with the prevalence of high sharp east winds, influenza, sore throats, catarrhs and whooping cough became prevalent both among Europeans and Natives. Measles also prevailed to some extent. Sanitation as regards lighting latrines was fair. The drainage of the bazaar remains untouched, but as a large sum is set apart for it, an early improvement may be hoped for.

Cholera.—No cases of cholera were reported during the year.

Small-pox.—Was not prevalent at any time in the station. Only four cases were treated in the Dispensary.

Malarious Fever.—As usual, most of the cases treated were from the plains; the disease seldom originates in Ootacamund itself, although it seems occasionally to do so. The total number treated in the hospital for this disease was 1,963.

The General Working of St. Bartholomew's Hospital during the year was very satisfactory; the hospital seemed well appreciated by the Natives (judging from their attendance).

The Financial Statement.—Shows a flourishing state of funds. Rs, 5,344-6-2 was collected at a Fancy Bazaar in June last; the European subscription amounted to Rs. 2,546-2-6 and the Native to Rs. 47-4-0. There is no funded capital, all funds being deposited in the Government Savings Bank.

(Signed) W. S. FOX, Surgeon Major,
Medical Officer in charge,
Civil Dispensary, Ootacamund.

Ootacamund,
18*th April* 1880.

Exd. A. Raitt.

Catacaumo

1145
15

Statement II Expenditure from municipal Funds of the Town of Otacamund for the official year 1879.80. (Continued)

	1879.80 Detail of Minor Heads	1879.80 Total of major Heads	Budget grant for 1879.80
Grant III Sanitation & Medical Services			
1 Hospitals & Dispensaries			
(a) Contribution to the Medical College	198 " "		200 " "
(b) Contribution to St. Bartholo: Hospital	500 " "	698 " "	500 " "
2 Vaccination			
(a) Establishment	204 " "		204 " "
(b) Contingencies	20 " "	224 " "	46 " "
3 Registration of Births & Deaths			
(a) Establishment	144 " "		144 " "
(b) Contingencies	" " "	144 " "	6 " "
4 Conservancy			
(a) Establishment	8205 " 11		8952 " "
(b) Sanitary Service (cost of conservancy carts)	3101 12 8		4400 " "
(c) Cleansing of Tanks & Wells	" " "		98 " "
(d) Contingencies	556 1 7	11862 15 2	600 " "
5 Watercourse			
(a) Establishment	800 4 "	12,699	804 " "
(b) Contingencies	35 11 "	835 15 "	46 " "
Total grant III		13,761 14 2	16,000 " "
Grant IV Miscellaneous Municipal Purposes			
1 Lighting			
(a) Establishment	527 10 "		520 " "
(b) Contingencies	574 7 10	1115 1 10	1,000 " "
3 Cholleries			
(a) Establishment	" " "		" " "
(b) Contingencies	" " "	" " "	" " "
4 Watering Roads	" " "	" " "	" " "
5 Avenues	48 " "	48 " "	60 " "
6 Purchase of Land	" " "		
7 Purchase of materials	" " "	89	
8 Work done for Private Parties	19 8 6	19 8 6	200 " "
9 Manufacture of measures	46 9 "	46 9 "	50 " "
10 Manufacture of Gunpowder	23 8 10	23 8 10	200 " "
11 Moiety of Pay of Police	2373 8 7	2373 8 7	" " "
Total grant IV		3626 4 9	2050 " "

Statement II Expenditure from municipal Funds of the Town of Otacamund for the official year (Concluded) 1879.80.

1147/18

	1879.80 Details of Minor Heads	1879.80 Total of major Heads	Budget grant for 1879.80
Grant V Supervision & Management			
1 Office			
(a) Establishment	2256 " "		2256 " "
(b) Contingencies	596 15 2	2852 15 2	594 " "
2 Collection			
(a) Establishment	323 " "		324 " "
(b) Contingencies	" " "	323 " "	6 " "
3 Miscellaneous			
(a) Office rents	310 " "	310 " "	300 " "
Total grant V		3485 15 2	3480 " "
Repayment of Debt	450 " 3		390 " "
Interest	498 2 5		560 " "
Advances Recoverable	948 " "		" " "
Refunds	814 1 4	1762 4 "	1000 " "
Grand Total Expenditure		35711 6 1	36,450 " "
Balance (a) Municipal Fund.		15044 2 11	1590 " "
Total		46755 9 "	38040 " "

Note to Statement II

Position of Municipality of Otacamund on 31st March 1880

Balance { Cash	15044 " 2 " 11
Balance { Securities	888 " 13 " 4
Value of Premises do	8000 " 0 " 0
Advances Recoverable	" " "
	23933 " 0 " 3
Deduct unpaid liabilities	" " "
Total	23933 " 0 " 3

Asst Secretary
Otacamund Municipality

Statement II A. Detail of allotment for Expenditure on Publics works estimated to cost Rs 100 or upwards

Part I new works.

No.	Project	amount of Estimate	Part to be spent in 1880	Part to be spent in 1881	Remarks
(a)	Communications				
	(1) Constructing a cattle track from Road opposite and Vanarpatta to new Kotapuitaram	160	"	160	
	(2) Constructing a wooden Bridge at Templeton Lodge	500	"	500	
	(3) Loop line from lower Bazaar Road to Willow Bund	260	"	260	
	(4) New Road from Pondicherry Depôt to Pillaiyar Road with bridge across the stream	276	"	276	Sanctioned in G.O. No 137 dated 20th January 1880.
	(5) New Sandy track from second mile stone on Seagoor Road towards Marlimund	110	"	110	— Do — — Do —
	Total	1306	"	1306	
(b)	Buildings	"	"	"	
(c)	Drainage	"	"	"	
(d)	Miscellaneous				
	(1) Payment towards the erection of the new Clock at the Buckle memorial School	572.12.0		572.12.0	
	(2) Providing double Shutters to two new Latrines	25.0.0		25.0.0	
	(3) Levelling, planting & enclosing with iron chain the land near the Forest Timber Depôt	580	"	580	Sanctioned in G.O. No 137 dated 20th January 1880.
	(4) Turning in waste plots of ground and planting trees to screen public latrines	147.9.2	"	147.9.2	
	Total	1325.6.1	"	1325.6.1	
	Grand Total	3031.6.1	"	3031.6.1	

Statement II A Detail of allotment for Expenditure on Public works. (concluded)

Part II Repairs.

No.	Project	Grant	Remarks
(a)	Communications		1145/19
	(1) 1 5/8 miles 1st class Road @ Rs 302.8.0 per mile	399.0.0	
	(2) 3 1/2 miles 2nd class Road @ Rs 220.0.0 per mile	681.0.0	
	(3) 2 7/8 miles 3rd class Road @ Rs 110.0.0 per mile	296.0.0	
	(4) 1/8 mile 1st class Road @ Rs 27.8.0 per mile	24.0.0	
	Bridle paths	500.0.0	
	Supervision Charges	435.0.0	
		3335.0.0	
	Petty Repairs & Reserve	165.0.0	
		3500.0.0	
(5)	Raising & repairing the short cut from Church Hill Road to Gardens Road near the Engineer's office	150.0.0	Sanctioned in G.O. No 137 dated 20th January 1880
	Total	3650.0.0	
(6)	Buildings		
	Repointing Latrines, Whitewashing Bridges &c	182.5.0	
	Total	182.5.0	
(c)	Drainage	"	
(d)	Water supply	"	
(e)	Repainting & repairing fences &c	67.4.0	
	Total	67.4.0	
	Grand Total	3899.9.0	

Hon. Secretary.
Ootacamund Municipality

Statement II B (Detail of Municipal Establishment)

	No.	Salary per mensem	Salaries per annum	Total of major Head
Grant I. Public works				
Blacksmith	1	30 " "	348 " "	
Bellowsboy	1	5 " "	55 92	
Storekeeper	1	10 " "	120 " "	
Total		45 " "	523 92	523 92
Grant II Education				
6 Inspection				
Masters	"	" " "	" " "	
Clerks	"	" " "	" " "	
Inspectors	"	" " "	" " "	
Total		" " "	" " "	" " "
Grant III Sanitation & Medical Services				
1 Hospitals & Dispensaries				
Medical Subordinates	"	" " "	" " "	
Clerks	"	" " "	" " "	
Servants	"	" " "	" " "	
Total		" " "	" " "	" " "
2 Vaccination				
Vaccinators	1	17 " "	204 " "	
Peons	"	" " "	" " "	
Total		17 " "	204 " "	204 " "
3 Registration				
Registrars	1	12 " "	144 " "	
Peons	"	" " "	" " "	
Total		12 " "	144 " "	144 " "
4 Conservancy				
Conservancy Inspectors	1	80 " "	960 " "	
" Assistant Inspectors	1	40 " "	474 13 6	
" Mistries	3	45 " "	534 8 "	
Scavengers Head	1	9 " "	107 11 4	
Do 1st class	23	184 " "	2128 13 11	
Do 2nd "	24	168 " "	1861 13 5	
Do 3rd "	8	48 " "	522 15 "	
Do 4th "	8	40 " "	431 " 6	
Cartmen	12	96 " "	1066 4 8	
Do	2	4 " "	116 6 8	
Total		724 " "	8205 " 11	8205 " 11
5 Watercourse				
Inspector	1	86 " "	418 " "	
Peons	4	32 " "	382 4 "	
Total		67 " "	800 4 "	800 4 "

Statement II B Detail of Municipal establishment, 1145/20 (Concluded)

	No.	Salary per mensem	Salaries per annum	Total of major Head
Grant IV Miscellaneous, municipal Purposes				
1 Lighting				
Massalchies	5	9 " "	537 10 "	
Peons	"	" " "	" " "	
Total		9 " "	537 10 "	537 10 "
3 Choultries				
Servants	"	" " "	" " "	
Total		" " "	" " "	" " "
Grant V. Supervision & Management				
1 Office				
Manager	1	120 " "	1440 " "	
Clerks	1	30 " "	360 " "	
Do	1	20 " "	249 " "	
Peons	2	18 " "	216 " "	
Total		188	2256 " "	2256 " "
2. Collection				
Process Servers	1	17 " "	204 " "	
Do	1	10 " "	119 " "	
Total		27 " "	323 " "	323 " "

Hon: Secretary
Ootacamund Municipality

Statement II. Expenditure from Municipal Funds of the Town of Petersmund for the official year 1879.80.

1145/17

	1879.80. Details of minor heads	1879.80. Total of major Heads	Budget grant for 1879.80
Grant I. Public works.			
1. New works			
(a) Communications	1306 " "		500 " "
(b) Buildings	" " "		" " "
(c) Drainage	" " "		3000 " "
(d) Water Supply	1725 6 1	3031 6 1	" " "
(e) Miscellaneous			1300 " "
2 Repairs.	3650 " "		3500 " "
(a) Communications	182 5 "		600 " "
(b) Buildings	" " "		1000 " "
(c) Drainage	" " "		500 " "
(d) Water Supply	64 4 "	3899 9 "	100 " "
(e) Miscellaneous			
3 Establishments.	523 9 2	523 9 2	520 " "
4 Public works Contingencies	231 2 9	231 2 9	400 " "
Tools and Plant		7685 11 "	11,440 " "
Total Grant I			
Grant II Education.			
3 Grants-in-aid			
(a) Brooks Memorial School	600 " "		600 " "
(b) C. M. S. Boys' School	340 " "		360 " "
(c) Roman Catholic Boys' School	176 " "	1116 " "	240 " "
4 Results Grant to			
(a) Wesleyan Mission School	" " "		50 " "
(b) Randall Chur: Mis: School	30 5 "	30 5 "	40 " "
6. Inspection			
(a) Contribution to Local S. Board	240 " "	240 " "	240 " "
Total Grant II		1386 5 "	1530 " "

Statement II A. Endowments entrusted to the Municipal Council of Year 1879.80.

1. Name of endowment.	2. Amount of endowment	3. Heads of purposes	4. Details of purposes (Statement I.9)	5. Total Amount of purposes	6. Amount expended on Buildings	7. Amount expended on Roads	8. Amount expended on Public Gardens	9. Amount expended on Water Supply	10. Amount expended on Drainage	11. Amount expended on Miscellaneous	12. Amount charged against Income	13. Total (Statement II Head III).	14. Amount to be added to Income's (Statement II A)	15. Amount charged against Capital	16. Amount lapsed	17. Remarks.

Honorary Secretary
Petersmund Municipality.

Receipts.

Statement II B. Comparative

Heads	Actuals for previous year	Estimates for Current year	Actuals for Current year	Increase over Estimate	Decrease under Estimate	Explanation of variations.
1 Rates & Taxes						
(a) Rate on houses	18763 4 4	18000 " "	18407 1 4	407 1 4	" " "	Due to revision of House Register
(b) Rate on lands	615 12 "	600 " "	2822 5 11	2222 5 11	" " "	Increase due to the revision of the rate on pasture lands &c.
(c) Taxes on carts &c	3344 " "	3500 " "	3361 " "	" " "	139 " "	Decrease due to a portion having been collected after the estimation of the year
(d) Tax on Vehicles & animals	3663 4 "	3800 " "	3579 2 "	279 2 "	" " "	Owing to the large number of Visitors who brought their Vehicles & animals to Ootacamund.
(e) Registration of carts	392 " "	420 " "	402 " "	" " "	18 " "	
(f) Tolls	" " "	" " "	" " "	" " "	" " "	
(g) Licenses	164 16 "	100 " "	272 8 "	172 8 "	" " "	Due to the large number of licenses granted for burning bricks.
2 Contributions from Provincial Funds	" " "	" " "	" " "	" " "	" " "	
3 Contributions from Special Funds						
(a) Surplus Pound Fund	316 14 6	100 " "	144 5 "	44 5 "	" " "	The majority of the realizations under this head having exceeded the estimate
5 Fines and Fees under Bylaws &c	1492 " "	500 " "	708 6 6	208 6 6	" " "	Increased collection under Process fees & magisterial fines.
7 Rent of houses gardens markets &c						
(a) Rent of municipal market	2800 " "	3000 " "	3246 8 "	246 8 "	" " "	The rent fetched more at the sale than what was budgetted for
(b) Rent of Slaughter House	3473 4 "	3000 " "	2313 4 "	313 4 "	" " "	Do Do Do
(c) Rent of Cart Stand	" " "	1000 " "	1290 " "	290 " "	" " "	Do Do Do
8 Payments for Municipal Services to private parties						
(a) Repairs to Scavenging	1762 6 "	1800 " "	1807 8 1	7 8 1	" " "	Owing to a smaller demand for execution of work
(b) Work done for Private parties	337 14 4	300 " "	54 " "	" " "	246 " "	Owing to a larger number of dead animals removed & buried
(c) Burying dead animals	35 " "	20 " "	62 " "	42 " "	" " "	
9 Endowment to private Institutions Donation & miscellaneous Receipts	" " "	" " "	" " "	" " "	" " "	
10 Miscellaneous						
(a) Sale of materials Tools & Plant	2 " "	50 " "	37 13 "	" " "	12 3 "	A portion of the sales realized after the year was closed.
(b) Sale of Poudrette	17 8 "	100 " "	405 " "	305 " "	" " "	cannot with any accuracy be estimated.
(c) Sale of measures	63 " "	50 " "	40 10 "	" " "	9 6 "	No demand for Sweepings.
(d) Sale of Sweepings	12 8 "	50 " "	" " "	" " "	50 " "	
(f) Assines	" " "	" " "	" " "	" " "	" " "	Nothing refunded.
(g) Refunds	63 15 3	50 " "	" " "	" " "	50 " "	An unforeseen source of revenue.
(i) Rent of grazing lands	" " "	" " "	10 " "	10 " "	" " "	
11 Loans	" " "	" " "	" " "	" " "	" " "	
12 Advances Recovered						
(a) From Municipal Servants	" " "	" " "	" " "	" " "	" " "	
(b) Deposit accounts	" " "	" " "	" " "	" " "	" " "	
13 Balance						
(a) Municipal Fund	2872 16 1	2100 " "	6792 12 "	4692 "	" " "	Increase due to the excess collections in certain heads of receipts and the savings effected in the Expenditure of previous year.
Total Rs	40099 8 6	38040 " "	46755 9 "	9240 2	5211 9 "	

Hon. Secretary
Ootacamund Municipality

11145/21

Expenditure

Statement II B. Comparative

Heads	Actuals for previous year	Estimates for Current year	Actuals for Current year	Increase over Estimate	Decrease under Estimate	Explanation of variations.
Grant I Public Works						
1 New Works						
(a) Communications	" " "	500 " "	1306 " "	806 " "	" " "	(As per 500 allotted for this work in 1877-78 was not utilized in this year (vide explanation to corresponding heads for 1878-79) and the sanction
(b) Buildings	1980 " "	" " "	" " "	" " "	" " "	accorded to certain works in G.O. No 137 dated 20th January 1880 not budgetted for.
(c) Drainage	" " "	3000 " "	" " "	" " "	3000 " "	Nothing done to the Bazaar Drainage Scheme for want of final plans and Estimates-
(d) Water Supply	" " "	" " "	" " "	" " "	" " "	
(e) Miscellaneous	582 12 "	1800 " "	1725 6 1	425 6 1	" " "	Increase due to the amount spent in Levelling, planting & enclosing with chains and posts the plot of land near the Engineers office for which sanction was accorded in G.O. No 137 dated 20th January 1880. This sum was spent for raising and repairing the Stone Cut near Engineers office sanctioned in the above G.O. and not budgetted for.
2 Repairs						
(a) Communications	3550 " "	3500 " "	3650 " "	150 " "	" " "	
(b) Buildings	2801 5 "	600 " "	182 5 "	" " "	417 11 "	Not utilized as buildings were not in need of repair
(c) Drainage	60 " "	1000 " "	" " "	" " "	1000 " "	Vide explanation to new works (a)
(d) Water Supply	480 " "	500 " "	" " "	" " "	500 " "	No necessity for the outlay
(e) Miscellaneous	150 14 "	100 " "	67 4 "	" " "	32 12 "	A saving after all other charges for repairs were met.
3 Establishment						
(a) Public Works	519 5 4	540 " "	523 9 2	" " "	16 6 10	Due to the saving in the pay of absentees.
4 Tools & Plant & Contingencies	549 1 1	400 " "	231 2 9	" " "	168 13 4	A fluctuating charge.
Total grant I	10173 5 5	11440 " "	7685 11 "	1381 6 1	5735 11 1	
Grant II Education						
3 Grants-in-aid						
(a) Bye's Female School	600 " "	600 " "	600 " "	" " "	" " "	
(b) C.M.S. Boys School	343 10 8	360 " "	340 " "	" " "	" " "	A smaller grant sanctioned by Inspector of schools.
(c) Roman Catholic Boys School	" " "	240 " "	176 " "	" " "	64 " "	do do do
4 Results Grants						11 months grant drawn.
(a) Wesleyan Mission School	35 14 "	50 " "	" " "	" " "	50 " "	Not recommended for a grant
(b) Kandal Church Miss. School	30 8 "	40 " "	30 5 "	" " "	9 11 "	A smaller grant sanctioned.
6 Inspections						
(a) Contributions to Local Funds	350 " "	240 " "	240 " "	" " "	" " "	
Total grant II	1360 " 8	1530 " "	1386 5 "	" " "	143 11 "	
Grant III Sanitation & Medical Services						
1 Hospitals & Dispensaries						
(a) Contribution to the Medical College	198 " "	200 " "	198 " "	" " "	2 " "	
(b) Contribution to St Barthelmew Hospital	500 " "	500 " "	600 " "	" " "	" " "	
2 Vaccination						
(a) Establishment	204 " "	204 " "	204 " "	" " "	" " "	
(b) Contingencies	23 8 "	46 " "	20 " "	" " "	26 " "	
3 Registration of Births & Deaths						
(a) Establishment	144 " "	144 " "	144 " "	" " "	" " "	
(b) Contingencies	" " "	6 " "	" " "	" " "	6 " "	
4 Conservancy						
(a) Establishment	8160 15 11	8952 " "	8205 " 11	" " "	746 15 1	Owing to fines & savings in pay of sweepers &c
(b) Sanitary Service (Cost of Conservancy Carts)	4000 1 "	4400 " "	3101 12 8	" " "	298 3 4	Chiefly due to the fall in the price of gram & cotton seed & the substitution to a large extent of cotton seed for gram
(c) Cleansing of Tanks & wells	200 " "	98 " "	" " "	" " "	98 " "	not spent as there was no demand for the outlay.
(d) Contingencies	492 15 "	600 " "	556 1 7	" " "	43 14 5	Saving due to the care with which the expenditure was controlled.
5 Watercourses						
(a) Establishment	802 8 "	804 " "	800 4 "	"	3 12 "	
(b) Contingencies	29 6 9	46 " "	35 11 "	"	10 5 "	
Total Grant III	14755 6 8	16000 " "	13764 4 2		285 1 10	

1145/22

Expenditure

Statement II B Comparative Statement.

Heads	Actuals for previous year	Estimate for Current year	Actuals for current year	Increase over Estimate	Decrease under Estimate	Explanation of variations.
Grant IV Miscellaneous Municipal Purposes						
1. Lighting						
(a) Establishment	599 8 "	540 " "	537 10 "	" " "	2 6	
(b) Contingencies	787 14	1000 " "	577 7 10	" " "	422 8 2	Owing to the cheapness of Kerosine oil and the care exercised in using it.
3 Conlbries						
(a) Establishment	" " "	" " "	" " "	" " "	" " "	
(b) Contingencies	" " "	" " "	" " "	" " "	" " "	
4 Watering Roads	" " "	" " "	" " "	" " "	" " "	
5 Avenues.	" " "	60 " "	48 " "	" " "	12 " "	
6 Purchase of land	" " "	" " "	" " "	" " "	" " "	
7 Purchase of materials	" " "	" " "	" " "	" " "	" " "	
8 Work done for Private parties	95 16	200 " "	19 8 6	" " "	180 7 6	Due to decrease in demand for such work.
9. Manufacture of measures	50 " "	50 " "	46 9 "	" " "	3 7 "	
10 Manufacture of Coudrette	" " "	200 " "	29 8 10	" " "	176 7 2	as there was not much sale for Coudrette, the whole allotment was not utilized.
11. Moiety of Pay of Police	" " "	" " "	2373 8 7	2373 8 7	" " "	Not budgetted for as the G.O directing a contribution towards the cost of Police was received after the submission of the Budget Estimate
Total grant IV	1531 10 10	2050 " "	3626 11 9	2373 8 7	797 3 10	
Grant V Superintendence & Management.						
1 Office						
(a) Establishment	2100 " "	2256 " "	2256 " "	" " "	" " "	
(b) Contingencies	654 8 2	594 " "	596 15 2	2 15 2	" " "	
2 Collection						
(a) Establishment	324 " "	324 " "	323 " "	" " "	1 " "	
(b) Contingencies	75 " "	6 " "	" " "	" " "	6 " "	
3. Miscellaneous						
(a) Office rent	230 10 4	300 " "	310 " "	10 " "	" " "	A suitable building on a larger rent having been engaged
Total grant V	3387 2 6	3480 " "	3485 15 2	12 15 2	7 " "	
Repayment of Debt	389 6 10	390 " "	450 0 3	60 0 3	" " "	Owing to the sum payable Half yearly on account of Principal & Interest having been remitted by Accountant General the State however agree.
Interest on Debt	588 4 6	660 " "	498 2 5	" " "	61 13 7	
Advances Recoverable	" " "	" " "	" " "	" " "	" " "	
Refunds	1151 1 11	1000 " "	814 1 4	" " "	185 14 8	A smaller demand for refunds
Balances						
(a) Municipal Fund	6792 7 2	1590 " "	1504 4 2	11 13 4 5 4 2	" " "	Owing to the large opening balance the unexpended allotment on Balance Savings Bank & the excess collections under certain items of receipts—
Total	40099 8 6	38040 " "	46765 9 "	17282 1	8566 8 "	

1145/23

Hon Secretary
Ootacamund Municipality

Expenditure

Statement II B Comparative Statement.

Heads	Actuals for previous year	Estimate for current year	Actuals for current year	Increase over Estimate	Decrease under Estimate	Explanation of variations.
Grant IV Miscellaneous Municipal Purposes						
1. Lighting						
(a) Establishment	599 8 "	540 " "	537 10 "	" " "	2 6	
(b) Contingencies	487 14	1000 " "	577 7 10	" " "	422 6 2	Owing to the cheapness of Kerosine oil and the care exercised in using it.
3 Conlservancy						
(a) Establishment	" " "	" " "	" " "	" " "	" " "	
(b) Contingencies	" " "	" " "	" " "	" " "	" " "	
4 Watering Roads	" " "	" " "	" " "	" " "	" " "	
5 Avenues	" " "	60 " "	48 " "	" " "	12 " "	
6 Purchase of land	" " "	" " "	" " "	" " "	" " "	
7 Purchase of materials	" " "	" " "	" " "	" " "	" " "	
8 Work done for Private parties	95 16	200 " "	19 8 6	" " "	180 7 6	Due to decrease in demand for such work.
9. Manufacture of measures	50 " "	50 " "	46 9 "	" " "	3 4 "	
10 Manufacture of Boutrette	" " "	200 " "	23 8 10	" " "	176 7 2	as there was not much sale for Boutrette, the whole allotment was not utilized.
11. Moiety of Pay of Police	" " "	" " "	2373 8 7	2373 8 7	" " "	Not budgetted for as the G.O directing a contribution towards the cost of Police was received after the submission of the Budget Estimate
Total grant IV	1531 10 10	2050 " "	3626 4 9	2373 8 7	797 3 10	
Grant V Supervision & Management.						
1. Office						
(a) Establishment	2100 " "	2256 " "	2256 " "	" " "	" " "	
(b) Contingencies	657 8 2	594 " "	596 15 2	2 15 2	" " "	
2 Collection						
(a) Establishment	324 " "	324 " "	323 " "	" " "	1 " "	
(b) Contingencies	75 " "	6 " "	" " "	" " "	6 " "	
3. Miscellaneous						
(a) Office rent	230 10 4	300 " "	310 " "	10 " "	" " "	A suitable building on a longer rent having been engaged
Total grant V	3387 2 6	3480 " "	3485 15 2	12 15 2	7 " "	
Repayment of Debt	389 6 10	290 " "	450 0 3	60 0 3	" " "	Owing to the sum payable Half yearly on account of Principal & Interest having been remitted by Accountant General the Estate however agree.
Interest on Debt	588 4 6	660 " "	498 2 5	" " "	61 13 7	
Advances Recoverable	" " "	" " "	" " "	" " "	" " "	
Refunds	1151 1 11	1000 " "	814 1 4	" " "	185 14 8	A smaller demand for refunds
Balances						
(a) Municipal Fund	6792 7 2	1590 " "	1504 4 2	11 13 4 0 2 1	" " "	Owing to the large opening balance the unexpended allotment on Bazaar Sanitary Cleansing & the excess collections under certain items of receipts
Total	40099 8 6	38040 " "	46765 9 "	17282 1	8566 8 "	

Hon Secretary
Municipal Commissioners

Statement V. Educational Return { Population as per last census { Male 5265 / Female 4717 } Children of School going age for purposes of elementary education at 15 per cent. { Boys 789.75 / Girls 707.55 }

Name of School	Average daily attendance for two years: Boys 1878-79	Boys 1879-80	Girls 1878-79	Girls 1879-80	Fees	Current Standard I Grant	Standard II Grant	1st Class Certificate Grant	Public Work Standard I & II	Block Grant	List of other Schools in the Town with number on the rolls and general character of Instruction	Remarks
1	2		3		4	5	6	7	8		9	10
(3) Salary Grant Schools.											(1) St Stephen's Girls and Infant School Upper Primary. Boys — 5 Girls — 8.	
(a) Brecks Memorial School	19	19	"	"	325-12-0	600-0-0	"	"	"			
(b) Church Missionary Boys' A.V. School	81	60	"	"	159-10-0	340-0-0	"	"	"		(2) Nazareth Convent Girls 29	
(c) Roman Catholic Boys' School	60	41	"	"	149-0-0	176-0-0	"	"	"		(3) Catholic Native School girls — 44	
(4) Results Grant Schools.											(4) Hobart Girls' School 28 Lower Class.	
(a) Wesleyan Mission School	57	80	"	"	159-6-0	"	"	"	"		(5) Ostaeammund Grammar School Boys — 37	
(b) Church Missionary Boys' School at Kaudal	26	29	"	"	32-4-0	30-5-0	"	"	"		(6) Anglo Vernacular Day School for Boys — 56	
(6) Inspection	"	"	"	"	"	240-0-0					(7) Miss Xenrieps School for Boys & Girls — 20 pupils	
											(8) Miss Regal's School for Boys & Girls — 20 — 4	
											(9) Baptist Mission School for Boys & Girls — 30 — "	
Total	243	229	"	"	826-3-6	1386-5-0	"	"	"			

1143 / 24

Hon: Secretary.
Ostaeammund Grammar School

Appendix A

1 Name of Municipality — Otaeaumuu

2 Population as per last census — 9982

3. Number of Commissioners

(a) Ex Officio — 1

(b) Nominated — 11

(c) Elected —

Total 12

(d) Officials — 6

(e) Non Officials — 6

(f) Europeans — 8

(g) Natives — 4

4 Incidence of Taxation (Statement I Head I.)

Per head of population Rs 2.14.4

5. Incidence of Income (not including Balance

Per head of population Rs 4.0.0

6. Total number of meetings held during the year 17.

7 Average attendance at each meeting

(a) Official Commissioners — 2

(b) Non official — 3

(c) European — 8.41

(d) Natives — 1.59

Richd Brand

Honorary Secretary
Otaeaumuu Municipality.

Municipal Commissioners
Office, Otaeaumuu
31st July 1880

H.B.

Appendix A

1 Name of Municipality — Potchefstroom
2 Population as per last census — 9902
3 Number of Commissioners
(a) Ex Officio — 1
(b) Nominated — 11
(c) Elected —
Total 12
(d) Officials — 6
(e) Non Officials — 6
(f) Europeans — 8
(g) Natives — 4
4 Incidence of Taxation (Statement I Head I.)
Per head of population £ 2-11-4
5. Incidence of Income (not including Balance
Per head of population £ 4-0-0
6 Total number of meetings held during the year 17
7 Average attendance at each meeting
(a) Official Commissioners — 3
(b) Non official — 3
(c) European — 8.41
(d) Natives — 1.59

Honorary Secretary
Potchefstroom Municipality

Municipal Commissioners
Office Potchefstroom
31st July 1880

66.

Subst

Statistical Return of Prim[ary] Form No. 4

[y] Schools (English & Vernacular) for the official year 1879-80.

District	Name or Class of Institution	Standard	No. of Scholars on the rolls on 31st March: Ist Division	IInd Division	Total	Average Daily Attendance during the year	Classification according to Race or Creed of the Scholars on 31st March: Europeans & Eurasians	Native Christians	Hindus	Mahomedans	Others	No. of Scholars on 31st March learning: English	Vernacular	Latin	Greek	Arabic	Persian	Sanskrit
			4a	4b	4	5	6	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	8g
1	2	3																	
	English Schools																		
	Aided System																		
	1) Salary Grant System																		
	Church Mission Royapuram A.V. School	1	20	49	69	68	60	"	30	36	3	"	39	69					
	Catholic Native Boys School	1	26	46	72	60	41	"	48	12	"	12	26	72					
	Brooke memorial School	1	"	6	6	"	"	6											
	2) Results System																		
	Nazareth Convent School (girls)	1	7	25	32	35	29	32	"	"	"	"	32	"					
	Unaided System																		
	Wesleyan mission Boys' School	1	"	132	132	114	83	"	22	90	20	"	27	132					
	Result System																		
	Church Mission Vandal School	1	"	35	35	34	29	"	6	29	"	"	19	35					
	Catholic Native Girls School	1																	
	Hobart Girls School	1																	
	Total No. of Boys	5	46	260	314	276	210	6	106	147	23	12	111	308					
	" " Girls	3																	
	General Total	8	53	434	487	442	311	38	208	211	23	12	43	449					

Expenditure: Grants from Provincial Revenues 9a	Local Rates or Cesses 9b	Endowments 9c	Fees 9d	Municipal Grants 9e	Other Sources 9f	Total 9	Annual cost of educating each Scholar: Cost to Municipality 10	Cost to Government 11	No. passed Upper Primary School Examination 12	No. passed Lower Primary School Examination 13	Remarks
Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p			
		1145/25 (1)									
" " "	" " "	" " "	83 14 6	128 " "	110 " "	321 14 6	2 2 2	" " "			
			68 15 "	66 " "	165 " "	299 15 "	1 9 "	" " "			
230 " "	" " "	" " "	4153 " "	" " "	2817 " "	7200 " "	" " "	7 14 11			
" " "	" " "	" " "	159 6 "	" " "	" " "	159 6 "	" " "	" " "			
" " "	" " "	" " "	36 7 "	30 5 "	44 " "	110 12 "	1 " 9	" " "			
186 15 "	" " "	" " "	4540 2 6	224 5 "	5681 8 "	6832 14 6	4 11 11	12 6 4			

Coimbatore
20th July 1880 (3)

(True copy)

(Sig) J. P Lewis
Dy. Inspector of Schools
N. Coimbatore & Nilgiris

Assistant to
Collector and Magistrate

Colaccamund
11th June 1880

1145/27

To

R. S. Benson Esq
Honorary Secretary
Colaccamund Municipality

Sir,

I beg to report that I have audited the accounts of the Colaccamund Municipality for the year 1879, 80 and to submit the following Report thereon. The following were examined -

(1) Cash Book of the Municipality
(2) Accounts current with the Bank to Nov 1st
(3) Register of European Houses.
(4) Register of Native Houses
(5) Register of Animals & Vehicle Tax
(6) Register of Tax on arts trades and Professions.
(7) Register of Cart & Tax.
(8) Register of Lands.
(9) Cheque Books of the Municipal office
(10) Abstracts of Receipts & Disbursements
(11) Books of Municipal challans
(12) Books of Bank Receipts.
(13) Vouchers in support of their corresponding debits.
(14) Requittances Roll of the Municipal office.

2 The income from all sources was Rs 43256 - 3 - 2 ; the Cash Book shews Rs 43156 - 3 - 2 due to the Total Collections of the 17th January 1880, being erroneously shewn in the Cash Book as Rs 184 - 0 - 0 instead of Rs 284 - 0 - 0 the amount actually paid in - It is strange

that

that thorgh the total amount collected was shown erroneously per Cash Book yet the correct amount realized was remitted to the Bank; it is evident that the Cash Book (as it should be) is not relied on as the guage of the realizations.

3 The remittances to the Bank during the year have been Rs 42,405.5.0 the differences between the two is thus reconciled.

Amount per Municipal Cash Book		43,156.3.2
Add amount shown short shown in 4th Jany 1880	100.0.0	
		43,256.3.2
Amount per Kye No 1	39994.5.0	
" per Kye No 2	2411.2.0	42405.5.0
"corrigenda per Subtrahenda" Collections of 27th 28th 31st March 1879 sent to Bank in this year	362.4.0	
		42,103.1.0
"corrigenda per addenda" Collections of 26th 31st March 1880 sent to Bank in April 1880 but shown per Municipal Cash as transactions of the year	276.0.10	
		42379.1.10
"corrigenda per addenda" Savings Bank accounts	882.1.4	
		43261.3.2
"corrigenda per Subtrahenda" Excess remittances on 8th August 1879 and 23rd February 1880	5.0.0	
		43256.3.2

This

This excess occurred in Rs 4.0.0 being sent to the Bank as the collections of 5th August 1879 (vide Chellan No 22) while the Cash Book shews no transactions for that day, and in Rs 576.6.0 being sent to the Bank on the 23rd February 1880 as the sum realized that day while the Cash Books shew Rs 575.6.0

4 Cash Book The entries have been neatly made; and the accounts correctly balanced and carried forward with the exception that the total sum realized on 17th January 1880 is entered as Rs 184.0.0 instead of Rs 284.0.0, a false balance is entered of Rs 12279.4.7 instead of Rs 12379.4.7, this inaccuracy runs in the balances shewn after this which are all false, and makes that at the end of the year on 31st March 1880. as Rs 16916.5.7 instead of the correct one 17016.5.7.

5 Aggregate of Animals and Vehicle Tax Bills Nos: 51 102. 113. are entered as Rs 22.8.0 on 9th June 1880 instead of Rs 22.0.0 Amount of Animals and Vehicle Tax Bill No 62 for Rs 0.8.0 is entered on the 5th February 1880 as Rs 1.12.0 Native House Tax Bill No 546 for Rs 1.8.0 realized on 16th February is not brought to account in Cash Book

The

Realised on European House Tax Bill No 211 Rs 1..0..0 is not credited per Cash Book

Amount of European House Tax Bill No 189 for Rs 45..12..0 is entered as Rs 47..14..0 excess credit of Rs 2..2..0

Aggregate of Land Bills Nos: 90. 124 14/B, 112. 121. 225/C & 176/A are entered as Rs 13..9..7 instead of Rs 9..13..7 excess credit of Rs 3..12..0

Aggregate of Bills Nos: 152. 232/C are entered as Rs 2..5..11 instead of Rs 2..9..11 short credit of 4 annas

6. Cash Account Current No: 1 & 2

the receipt & payments have been correctly entered. the No 2 account has not been closed. ch 1 account is invalid in as much as it has not been stamped as required by law (Sec: 58 Act I of 1879) for though a receipt stamp has been attached thereto, such stamp not being cancelled the document is imporous to not being stamped under clause 2 Section 11 of that Act and the Bank has laid itself open to a violation of the general tenor of clause 1 of section 61 and of section 62 of Act I of 1879.

7. Register of European Houses

Synopsis of this Register

Original demand 16,062..15..0
Remissions on appeal 277..8..0 15,785..7..0

Collected & brought to account 15,698..7..0
Outstanding 87..0..0 15,785..7..0

Arrears collected were Rs 144..0..0

8. Register of Native Houses Synopsis

Original demand Rs 2769..0..9

Realised & brought to account 2335..1..2
Outstandings 433..15..7 2769..0..9

Arrear Collections are Rs 200..8..4

Bill No 111 for Rs 3..0..0 supposed to have been collected on 9th December 1879 is not shown in the Cash Book

9. Register of Cart Tax. Synopsis

Original Demand Rs 390..0..0

Collected & brought to account 390..0..0
outstanding 4..0..0 390..0..0

Arrears

on 13th June 1879 Bills No 98 for 2d Half year is entered in the Cash Book though no such entry exists in the Register. 4 Bills for Rs 8..0..0 were outstanding at the end of last year. one new one had been added thus making 5 for Rs 10 but 6 Bills for Rs 12. have been collected and brought to Account. Rs 96 collected on 28th May 1879 (entered as 6th May per Register) has not been initialled

1145/29

Original

10 Register of Tax on Trades Professions & Callings, Synopsis of this Register

Original Demand £4072 0 0
Cancelled ____ 265 8 0 3762 8 0

Collected & brought to Account £3295 8 0
Outstanding ____ 467 0 0 3762 8 0

No 34 Class III 2d Half year is shown as realized per Register, though no credit is afforded per Cash Book - a no date is given per Cash Book it is difficult to trace it and doubtful whether Collected at all.

No 44 Class IV 2d Half year is another case of the above kinds.

No 9 of the 2nd Class for 2d Half year for £25 supposed to have been realized on 16th January 1880 is not shown in the Cash Book on that date, but brought to Account on the 23d Bills Nos 6. 20 & 38 of 4th Class for 1st Half year appear as realized for £18 on 31st March 1880. The above bills having already been brought to account on 18th April 14th June and 10th October - the above would appear a double credit - the mistake arises in quoting the wrong class as IV instead of II.

Arrears realized were £6 5 8 0

11. Register of Annual & Vehicle Tax Synopsis

Original Demand 3597 10 0
Written off as irrecoverable 2 4 0 3595 6 0

Realized & brought to Account 3553 14 0
Deduct excess in Bills Nos: 57. 102. 113. & 62 1 12 0 1145/30
3552 2 0
Outstandings & Subsequent Collections ____ 43 4 0 3595 6 0

Aggregate of Bills for 1st Half year Nos: 57. 102 & 113 is entered as 22 8 0 instead of £22 0 0 excess of 0 8 0. Bill No 62 for 2nd Half year is entered as £1 12 0 instead of 8 annas on 5th February 1880. excess of £1 4 0
Arrears collected were £6 25 4 0

12. Register of Lands. This Register I regret is not so correctly been attended to as it should have been. Its Synopsis is

Original Demand £ 1911. 11. 3
Cancelled ____ 0. 3. 2 1911. 8. 1

Realized & brought to Account 1490. 10. 3
Outstandings ____ 417. 13. 10 1911. 8. 1

No 12 for £2. 10. 0 has been credited twice on 28th August 1879 and 10th March 1880
No 235 for £ 0 6. 0 has been credited twice on 6th August & 13th September 1879.
Nos: 54 & 56 are shewn on 7th February as £27 6. 8 instead of the correct sum £2. 6. 8.

Bill No 48 for Rs 2-14-0 has been brought to account twice on 5th August 1879 and 27th February 1880

Bill No 29 for Rs 11-7-3 is credited twice on 12th March 1880 and 11th September 1879

Bill No 280 supposed to have been collected on 28th August 1879 for Rs 1-8-3 is not brought to account per Cash Book

Arrears realized were Rs 25-10-0 the Abstract shewed Rs 26-7-0
difference reconciled thus
Add Current shewn as 1-0-0
arrears " 25-7-0
" Rs " 11-0-0
14-7-0

Add amount shewn under House Tax 11-3-0 25-10-0

13. Cheque Books of Municipal Office

These have been correctly entered from Vouchers according to correct Corresponding Budget allotments.

14 Abstracts of Receipts & Disbursements

These have more or less been correctly posted from the Registers.

The following appears—
On 30th May 1879. Arrear Land Tax of Rs 2-3-0 is mixed up and shewn under House Tax.
Current Tax on Land No 133 for Rs 1-0-0 is, shewn under arrears on 31st July 1879.
On 2nd June 1879 arrears Tax on Land Bills Nos 11. 25 & 29 for Rs 9-0-0 is shewn under House Tax.

On

On 12th August 1879 the total of grant 11 is entered as Rs 638-0-8 instead of the correct amount Rs 638-0-0 and get the Correct daily total of Rs 711-5-4 is entered.

1145/31

On 30th April & 28th August 1879 a sum of Rs 19-12-0 is mixed up and shewn with profession tax instead of under Animal and Vehicle Tax. The abstract gave Rs 3315-4-0 as Profession Tax while the Registers shewed Rs 3295-8-0 an excess of Rs 19-12-0 due to the above.

15. Books of municipal Chellans

These have been duly filled in with necessary particulars of collections from Cash Book. The following need notice—
On 5th August 1879 Rs 4-0-0 are sent to Bank as the sum realized on that day though the Cash Book shews nothing as collected on that day vide Chellan No 22—
On 22nd September 1879 Rs 663-6-0 were realized but Rs 670-6-0 were sent to the Bank (vide Chellan No 36) an excess remittance of Rs 7-0-0 which was short remitted on 23rd September vide Chellan No 37. The question arises from where the excess sum sprung and on what authority a corresponding sum was abstracted subsequently to make good. The difference

On

On 5th March 1880 Rs 111-12-0 were realized but Rs 125-4-0 were remitted to the Bank on account of Rs 13-8-0 which was taken from the Collections sent to the Bank as those of the 8th March 1880. From 9th to 16th May 1879 Rs 703-8-5 were realized but only Rs 703-8-0 sent to the Bank. A short remittance of 5 pies replaced on 28th May 1879.
On 29th August 1879 Rs 275-13-9 were realized but only Rs 273-5-9 were sent to Bank: Short by Rs 2-8-0 discount on Cheques. I would suggest that cheques should not be accepted except for a sum enough to cover discount levied thereon.

16. Books of Bank Receipts. These have been correctly issued for sums remitted on behalf of the Municipality.

17. Vouchers. My remarks on these of last year appear to have put parties concerned on the "qui vive" inasmuch as they are far more correct this year with the following exceptions—
Voucher No 31 — wages of a Labourer from 11th to 31st August 1879 — 21 days @ 1 Rupee per diem is for Rs 18-0-0 instead of Rs 21-0-0 Short payment of Rs 3-0-0.
Voucher No 3 pay of the Municipal Establishment is drawn for Rs 214-0-0 instead of Rs 215-0-0 as is usually done a short payment of Re 1-0-0 to a peon though no reason is assigned for such—

Lump Sums advanced to the Executive Engineer appear as under:— 1140/37
Voucher No 21 for Rs 500-0-0
— do — 11 — " — 160-0-0
being lump sums placed at the disposal of the above Officer they partake of the nature of advances and should be supported by Bills of actual Expenditure or completion certificate which does not appear to be the case.

18. Another anomaly of procedure which it would be well to have rectified. The Sanitary establishment sign their names in the Pay Bill while no other one does so. I would suggest that an acquittance Roll be kept for all Establishments, in which each Member of an establishment could give his acquittance for his stipend — the Bill being the Voucher for drawing the sums required from the Bank and for no other purpose.

19. Payments. The Charges aggregated Rs 34,115-10-1. the Bank Account shows 34,087-9-7. the discrepancy is thus reconciled.

Amount per Municipal Cash Book	34,115-10-1
Amount per Bank a/c	34,087-9-7
"Cheques as per account" Amount of Cheque No 224 cashed in ensuing year	28-0-6
	34,115-10-1

20 Acquittance Book of pay of Municipal Servants - This has been correctly entered with Copies of Pay Bills of Office Establishment only it has been duly signed by each member and stamped where necessary. I would suggest that this Book be used for all Establishments as suggested under Vouchers.

21. Lands appertaining to Houses

Synopsis -

Original Demand Rs 1198-2-5

Written off as irrecoverable 4-14-0 1193-4-5

Collected & brought to account 1191-2-5

Outstanding 2-2-0 1193-4-5

22. General observations. The particulars entered in Challans is superfluous - for instance details are given of realizations under each source of Revenue considering that the Abstracts and Cash Book give the same particulars this Book again giving those particulars is redundant. Their only object being to shew when sums realized were sent to the Bank, entries therein of lump daily realizations would be sufficient for all necessary purposes,

1146/33

purposes - The aggregates of sums of the Major Heads in the Cash Book may be a work of pure fancy but apparently with no object as neither amount of Vouchers or sums chargeable to sub heads of service are attended to,

I beg to remain
Sir
Your most obedt Servant
(Signed) Donald Campbell
Auditor

(True Copy)

Secretary
Municipal Commissioners

Balance Sheet of the Municipal Fund of the town of Otacamund as it stood on 31st March 1880.

Opening balance	7875	12	6	I. Public Works	7685	11	0
Rates and Taxes	28830	9	3	II Education	1386	5	0
Government Contributions	144	5	0	III Sanitation	13764	14	2
Fines & Fees	2011	14	6	IV Miscellaneous	3626	4	9
Rents of Houses &c	6559	6	0	V. Supervision	3485	10	2
Payments by Private Parties	1923	8	1	Repayment of debt	517	10	1
Miscellaneous	493	7	0	Interest on debt	430	8	7
Deposit accounts	3293	1	4	Refunds	814	1	4
				Deposit accounts	2404	4	0
				Closing Balance	17016	5	7
Total Rupees	51131	15	8	Total Rupees	51131	15	8

Otacamund
14th June 1880

(Signed) Donald Campbell
Auditor.

(True copy)

Hon: Secretary
Otacamund

Financial Statement Showing the Income and Expenditure on account of the Civil Dispensary Ootacamund during the Official Year 1879.80.

Income	Amount			Expenditure	Amount		
From Government	604	11	9	On Establishment	2879	8	10
" Municipality Fund	"	"	"	Bazaar Medicines	"	8	"
" Local Fund	"	"	"	European Medicines from Medical Stores	1304	14	1
" Local Sources including fines &c. *	5627	14	11	Diet	2436	3	8
" Interest on Investment	59	"	9	Building or Repairs	1262	"	"
Subscriptions from Europeans	2026	2	6	Miscellaneous charges	1546	1	10
Do " Natives	47	4	"				
Sale of Medicines	"	"	"	Total Expenditure	9459	3	5
Total	14295	1	11				
Balance on 1st April 1879	3548	1	4	Balance in hand on 31st March 1880	8383	15	10
Total	17843	3	3	Total	17843	3	3

* This amount includes the sale proceeds of Survey Bazaar viz Rs 5346-6-2

Ootacamund
18th April 1880

(Signed) W. S. Fox Surgn Major
Med. Officer in charge
Civil Dispensary
Ootacamund

(True Copy)

5-80

Otacamund
Municipal Commissioners' Office
31 July 1880

No. 112

1145/80

From,

R. S. Benson Esq.
Honorary Secretary O.M.C.

To,

A. A. Rouselt Esq
Ag: President, Otacamund
Municipality.

Sir,

I have the honor to submit the Annual Administration Report of the Municipality for the year 1879-80, the thirteenth year of its existence. As in last year's report I have taken the opportunity of noting the progress made in various directions during the past few years.

2. The opening balance of the year was ₹ 7875-12-6. The receipts were ₹ 39,963-1-10 making a total of ₹ 46,755-9-0, against an estimate of ₹ 38040 and actuals in the previous year of 40,099-8-6. The expenditure of the year was ₹ 31,711-6-1 against an estimate of ₹ 36,450, and it closed with a balance of ₹ 15,044-2-11. The actual expenditure of the previous year was ₹ 33307-1-4

1 3 The following statement shows the actual receipts of the Municipality, exclusive of balances, since its establishment; the ordinary receipts, (the true index of progress) being shown separately from the Government grants.

—	1868-69	1869-70	1870-71	1871-72	1872-73	1873-74	1874-75	1875-76	1876-77	1877-78	1878-79	1879-80
	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨	₨
Ordinary receipts (exclusive of balance)	22861	23896	26429	28909	28210	26586	27314	27244	29492	29681	37226	39963
Government grants	6893	11329	5452	.	10000	3000	1600	-	-	6500	"	"
Total	29254	35225	31882	28909	38210	29586	28914	27314	29492	36181	37226	39963

Receipts

4 Rates and Taxes. The receipts under this head which comprise the whole of the direct Municipal taxation amounted to ₨ 28,844-1-3, against the estimate of ₨ 25920, which was subsequently raised to ₨ 27170 in accordance with the President's letter embodied in G O No 1614 dated 21st August 1879. The proceeds of the taxes for the past four years are shown below:—

1876-77	1877-78	1878-79	1879-80
₨	₨	₨	₨
17,862	19,531	26,913	28,844

The causes of this great increase will be explained below when each of the various taxes are separately examined. The main causes are the increase of the Rate on houses from 5 per cent on the Rental to 6 per cent in 1877-78 and to 7½ per cent in 1878-79 together with the re-introduction of the Tax on Arts and Professions in 1878-79 and a revision of the House and Land Registers in 1879-80.

5 The Rate on Houses realised ₨ 18,407 being ₨ 407 better than the estimate (₨ 18000) and compares thus with the actuals of the four previous years:—

1875-76	1876-77	1877-78	1878-79	1879-80
₨	₨	₨	₨	₨
10383	18,700	15,245	16753	18,407

The cause of the increase in 1877-78 and in 1878-79 has been explained above. The falling off in 1879-80 is only nominal having resulted from the transfer to the Land Register of some of the taxes on lands which had been previously entered with the houses in the House Register. It is more than counterbalanced by a large increase in the item Rate on Lands. The real increase in the Tax on Houses was ₨ 430 due to revision of assessments as reported in the letter referred to in para 4 above.

6 The Ratoon Lands brought in Rupees 2822-5-11 against an estimate of ₨ 600 subsequently raised to ₨ 2400 as explained above. The actuals of the previous year were ₨ 615. The land tax hitherto entered in the House Register was ₨ 980, so that the increase of the Land tax due to revision of the Register during the year was ₨ 1227 thus: {₨ 2822 − (₨ 980 + ₨ 615)}. The total receipts from the Houses

House and Land Rates taken together for the past five years shows a steady and very satisfactory improvement having more than doubled during that time. It may be stated that the income from these sources has now reached its maximum so far as the condition of the registers is concerned. Any further improvement can only be from the gradual and natural increase in the number of houses in the town:

1875-76	1876-77	1877-78	1878-79	1879-80
Rs	Rs	Rs	Rs	Rs
14,155	15,731	19,268	23,239	

7. The Tax on Arts & Professions realised Rs 3361 being almost the same as the actuals of the previous year (Rs 3344) and slightly less than the estimate (Rs 3,500). The proceeds of the tax compares thus with former years in which it existed:—

1871-72	1872-73	1873-74	1878-79	1879-80
Rs	Rs	Rs	Rs	Rs
2,597	2,851	3,827	3344	3361

Government are so well aware of the difficulties which have been experienced in the Collection of this tax from Military Officers and the matter has formed the subject of so much recent correspondence that it seems unnecessary to discuss it again in this report. The Commissioners have, however recently resolved that if the present Bill for exempting Military officers becomes law they will give up this tax altogether as a source of revenue, since they cannot consent to levy it on the poorer section of the Community for the benefit of the richer portion which will be exempted. The Municipality will thus lose a very considerable item of revenue which can ill be spared at present, and which can hardly be made good in any other way except by the imposition of a system of tolls which would be extremely vexatious and inconvenient.

8 The tax on Vehicles and Animals reached Rs 3,579 being Rs 279 better than the estimate, and only Rs 74 less than the actuals of the previous year which as explained in last years report was an exceptionally favorable one. Of this sum Rs 1,656 were paid on Vehicles and Rs 1923 on Animals. The actuals of the past five years are as follows and may be regarded with satisfaction as evidencing a steady growth in wealth and prosperity as well as care in the collection of the tax

1875-76	1876-77	1877-78	1878-79	1879-80
Rs	Rs	Rs	Rs	Rs
2,484	3,236	3184	3,653	3,579

9

9 The Registration of Carts brought in Rs 402 against an estimate of Rs 420 and Actuals in the previous year Rs 392.

10 Licences brought in Rs 2720-0 against an estimate of Rs 100 and Actuals in the previous year of Rs 155. This great increase is solely due to the increased number of bricks and tiles burned within the Municipality during the year. No less than 1/25000 bricks and tiles were so burned the Municipality receiving a licence fee of 2 annas per 1000. These figures speak eloquently of the advance of the town and it is satisfactory to be able to state that a great part of these materials were expended on the improvement and enlargement of native houses as well as in restoring and building new European houses.

11 The following statement shows the total rates and taxes collected in each of the past five years and the incidence per head of the population according to the Census of 1871 viz 99,982 persons.

Year	Income from taxation	Incidence per head
1876-76	15,488	1-8-6
1876-77	17,862	1-12-7
1877-78	19,531	1-15-4
1878-79	26,913	2-11-1
1879-80	28,244	2-14-4

(2)

1145/39 8 88

The incidence per head is thus higher than in any previous year and is between three and four times as heavy as in any other town in this Presidency. The Commissioners readily admit that the population has greatly increased since 1871 so that the real incidence per head is not so great as the above figures imply. They also admit that the average of wealth in Ootacamund including visitors is probably greater than in any other town in the Presidency and that the burthen is therefore, more easily borne than it could be elsewhere. They do not, however, understand how it can be "truly said that in a measure the whole Presidency and even stations beyond its limits, contribute towards the municipal revenues of the town" as stated in para 30 of G.O 25th October 1879 No 2039, and they believe that further taxation would be very difficult to realise and would prove extremely burthensome and injurious to the place.

12 The Surplus Pound Fund realised Rs 164-5-0 against an estimate of Rs 100.

13 Fines and Fees under Bye. laws & Schedule A were formerly held to include

include the fees paid for the use of the Bandy Stand under L.O. No 2039 dated 25th October 1879 para 16, the Bandy Stand fees are no longer shown under this head. It now includes only Magisterial fines, process fees, and fees for slaughtering pigs. The receipts during the year were Rs 708.6.6 against an estimate of Rs 600. the increase was mainly due to fees on processes issued in the collection of the rents and taxes.

14. Magisterial Fines contributed Rs 473.13.9 out of the above, against Rs 292. in the previous year. The following statement shows the result of prosecutions for municipal offences during the year and in the previous year:-

Name of Law	Number of Persons prosecuted		Number Convicted		Number Acquitted		Number against whom withdrawn.	
	1878-79	1879-80	1878-79	1879-80	1878-79	1879-80	1878-79	1879-80
Act III of 1871 with Bye laws	88	63	25	22	5	1	58	40
Act XXIV of 1859.	203	364	199	356	1	5	3	3
Total	291	427	224	378	6	6	61	43

The large number of cases under Act 3 of 1871 withdrawn is, as before, due to the fact that certain persons will not pay their taxes until compelled

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compelled to do so. When the case coming into Court the amount is paid the Municipality do not usually press for a penalty but agree to withdraw the case. The very small proportion of acquittals is, I think, a proof that prosecutions are not inconsiderately or unnecessarily undertaken.

15. The following statement shows the coercive processes resorted to by the Municipality during the last four years.

	1876-77.	1877-78	1878-79.	1879-80
Number of warrants	82.	152	185	312
Number of other fee bearing processes	397	417	427.	684
Total	479	569	612	996

Though the number of coercive processes was so considerable it was found necessary to proceed to sell the distrained property in only 3 cases.

16. The Rent of the Market, Slaughter Houses & Bandy Stand is one of the most important and easily collected of all the sources of revenue and forms an excellent test of the progress of the place in wealth and business. Each of the items is subject to fluctuations from the same causes the chief one of which results in the fear, each year renewed among the native contractors, that Government may possibly not visit

the

the Hills during the coming year.
The following statement shows the receipts under each item during the past five years. It is to be observed that the figures for 1877-78 are for ten months only and that the bidding in 1878-79 was injured by the fact that Government did not visit the Hills in the previous year and the contractors thus lost much of their expected profits:—

	1876-77 Rs	1877-78 Rs	1878-79 Rs	1879-80 Rs.
Market Place	2,767	3,367	2833	2,800	3,246
Slaughter Houses	2,685	2,842	2383	3,473	3814
Band Stand	1360	1420	1600	900	1290
Total	6,812	7629	6816	7173	7850

The total for 1879-80 was the highest on record up to that time and exceeded the estimate (Rs 7000) by Rs 850. It is satisfactory to be able to add that the revenue guaranteed from these sources in the current year (1880-81) is still higher being Rs 8690.

17 Private Scavenging realised Rs 1808 against an estimate of Rs 1800 It is a most satisfactory source of revenue and is being still further increased. The following statement shows how steadily it has risen during the past five years.

1875-76	1876-77	1877-78	1878-79	1879-80.
Rs	Rs	Rs	Rs	Rs
782	1678	1583	1762	1808

18. Work done for private parties and the burial of dead animals brought in Rs 116 against an estimate of Rs 320. The falling off is under the former head, and is counterbalanced by a diminution of expenditure under the corresponding head.

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19 Miscellaneous items were estimated to bring in Rs 300, but actually realised Rs 493. The chief increase was in regard to the sale of pounds.

20 The opening balance was Rs 6792 as explained in detail in para 4 of my report for 1878-79.

Expenditure

21 The total charges amounted to Rs 31711 against a Budget allotment of Rs 36,460. The causes of short expenditure are detailed below. The following is a summary of the expenditure as compared with the budget grants:—

	Expenditure	Budget Grants
Grant I		
New works	3031	4,800
Repairs	3900	5,700
Establishment	524	540
Tools & Plant	231	400
Total	7686	11,440
Grant II.		
Education	1386	1530
carried over	9072	12970

Brought ford:	9072 —	12970
Grant III		
Sanitation & Medical		
Services	13765 —	16,000
Grant IV		
Miscellaneous	3626 —	2,050
Grant V		
Supervision & Management	3486 —	3480
Refunds	814 —	1000
Repayment of Debt		
and Interest	948 —	950
Grand Total	31,711 —	86,450

22 Grant I New Works, Communications.

The Chief new work under this heading was the Construction of a bridge at Vannarpetta which was budgetted for in 1878-79 but not Contracted until the first month of the year under report. The expenditure accordingly appears in this year though the grant was made in the previous year. A new Cattle track was cut from Rod appamund to the new Kotagiri ghat at a cost of Rs 160 and Rs 260 were expended in making a short loop line from the Willow bund to the Lower Bazaar road. Both these were small but useful works. A sum of Rs 276 was spent in constructing a road from the Pandrette depot to the Pykara road and in bridging the stream near the latter. This road is not only useful for the night soil carts

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Carts, but it is hoped will also so much reduce the Cost of removing Pondrette to the estates in the west of the District that it will cause a large demand from that quarter and thus help to develope this source of revenue. A handy track from the Ooty Pykara road towards Marlimund was improved and and a Causeway made through the Swamp through which the track passes at a cost of Rs 110. This track leads to the Rifle range and is also much used by firewood carts. The two latter works were sanctioned in G.O. No. 137 dated 20th January 1880.

23 Grant II Drainage & Conservancy. A sum of Rs 3,000 was allotted as a first instalment towards the Bazaar drainage Scheme, and a sum of Rupees 1,000 was provided for drainage repairs in connection with the same Scheme. No part of these sums were spent and the amounts have been carried forward with the balance to the present year. The delay in elaborating the Drainage Scheme is much to be regretted but it could hardly have been avoided. It is thus explained in my letter dated 20th December 1879 embodied in G.O. No. 439 dated 1st March 1880 "A plan of the proposed work was received from the Executive Engineer early in the year and a rough Estimate amounting

amounting to Rs 30000. This dealt only with the streets, lanes, & spaces outside the houses. It was felt that such a scheme would be of little use and it was understood that Government desired the scheme to include the drainage of the back yards and houses, as well as of the streets. The plan and estimate were therefore returned to the Executive Engineer with a request that he would work out a section of the town (about one eighth) in complete detail for every house. This section if approved by Government would serve as a model on which a rough estimate for the whole town could be at once formed, the other sections being afterwards separately worked out with detailed estimates. The Executive Engineer was also requested to ascertain whether a considerable saving in the rates could not be obtained by ordering the pan-tiles from England in place of buying to local manufacture. He at once communicated with Messrs Doulton & Co and expects that a very large reduction in the rates of the Estimate will thus be effected. Owing to the advent of the monsoons the preparation of the plans has since been delayed, but it is hoped that they will soon be ready for submission

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to Government and as the grant of the present year will be carried forward intact to 1880-81, and added to the allotment from the income of that year, it is hoped that the work will be completed at as early a date as if a beginning had already been made."

Since that letter was written the Imperial Engineers have been withdrawn from the Executive of Local and Municipal works and it has been found impossible to get the plans completed owing to the delay experienced in enlisting a new staff for Local public works. Mr Shaughnessy C.E. has however now undertaken the work and a special draughtsman has been engaged to aid him so that it is hoped the Current year will see the work well advanced towards completion.

24 Under new works-Miscellaneous a sum of Rs 1300 was provided. This was expended partly in the fencing in of various waste plots of ground, planting round the Latrines and other petty improvements (Rs 573) and partly in contributing Rs 573 towards the cost of the Turret Clock in the Brooks School Tower. It was felt that the clock was really an object of utility to the public generally

generally as well as an ornament to the town, Hence the Commissioners felt justified in contributing towards its costs. A sum of Rs 580 was sanctioned in G.O. No 137 dated 20th January 1880 for the purpose of enclosing, levelling, and planting the triangular bit of waste land between the Church Hill road, the garden road, and the forest office depot. This used to be an unsightly dust heap, full of pits and covered with rubbish and nuisance. It is now a prominent and ornamental feature in the locality.

25. Repairs Communications The expenditure was Rs 3650 against the usual grant of Rs 3500. The excess was due to a special grant of Rs 150 (sanctioned in G.O. No 137 dated 20th January 1880) for the purpose of raising and repairing the road from the Church Hill road to the gardens road. It formed part of the improvement noted in the last preceding para & now makes a very convenient short cut for persons going to Government House or the Government Gardens. The usual grant of Rs 3500 was expended in the upkeep of 11 miles of road besides some bridle paths within the town limits. Government maintained as a Provincial charge a further length of 28¼ miles of main roads.

26. Repairs to buildings consisted chiefly of painting telomes, whitewashing buildings, market place &c. Only Rs 182 out of the grant of Rs 600 were expended.

27. Repairs Connected with water supply was estimated to cost Rs 500 but no expenditure was incurred as the channels had been thoroughly repaired late in the previous year.

28 Public works Establishment Cost Rs 523.9.2 against an estimate of Rs 540, the saving being due to the absence of the carpenter for some days. The particulars of the establishment are shown in Statement B.

29 Tools and plant & Contingencies cost only Rs 231 against a grant of Rs 400, the saving being in various petty items.

30 The total expenditure under Grant I was thus Rs 7686 which with the Rs 4000 allotted for Drainage but not spent makes a total of Rs 11686 against a budget grant of Rs 11,440

31 Grant II Education. The provision for education was Rs 1530 against actuals of the previous year Rs 1360 The expenditure was, however, only Rs 1386.5.0 the falling off being due to the fact that the grant for the Roman Catholic Boys' School

School was reduced on the recommendation of the Educational Department to $192 while provision was made for $210 being paid; and takes to the fact that the Wesleyan Mission School earned no result grant, the managers apparently not thinking it worth while to have the School examined under the Rules.

32. The Deputy Inspector's Report with statements is attached and gives full information regarding all the Schools inspected. The state of education has somewhat improved during the year under report, but the condition of the Brecks Memorial School has gone from bad to worse steadily for some years. It is understood that an energetic effort is about to be made by the trustees to prevent it from its present condition. Should this prove ineffectual no doubt the Commissioners will be prepared to adopt the Deputy Inspectors proposal to withdraw the large grant ($600) now given annually by them. The number of Children of a School going ago (Statement T) is 497, and the returns show as under instruction is 500 33. per cent. It was, however, explained in last year's report that the returns do not show all the children really under instruction.-

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33. Grant in Sanitation & Medical Services

The total expenditure was $13,765 against $14755 in the previous year and against a grant of $16000. 1145/45

34 Hospitals & Dispensaries. There is no Municipal Hospital, but the Commissioners give a yearly grant of $500 to St. Bartholomew's Hospital which is maintained by Voluntary contributions supplemented by a Government grant equal to half the Contributions. The medical officers report is appended and reveals a very satisfactory state of affairs.

35. Vaccination. Cost $224 against a grant of $250. The total number of persons vaccinated was 707 or 708 per cent of the population. The number vaccinated in the previous year was 861, so that the diminution anticipated has actually occurred and may be expected to continue in consequence of the majority of the adults being now protected. The number of births was 3014 so that the ratio of vaccinations to births was 1 to 4.27

The ratio to births in different classes as follows:-

Europeans and East Indians	1 : 1.26
Indians & Native christians	1 : .45
Mahomedans	1 : .40

This shows a considerable improvement on last years statistics in regard to Europeans

And

and Mahomedans. It is however clear that some Europeans are vaccinated by the commissioned Medical Officers not by the Vaccinator and thus the births are in excess of the vaccinations recorded by the latter.

36 Registration of Births & Deaths is performed by the Vaccinator who receives Rs 12 per month extra for this work which thus cost Rs 144 during the year. The births were 334, viz 183 males and 151 females or 33.4 per 1000 of the population or almost the same as in the previous year viz 34.9. The registered deaths were 267 viz 137 males & 130 females, or 26.7 per 1000 against 41.5 per 1000 in the previous year and 169.1 in the year before that. These figures fully justify the Medical officer's report that the year especially in the early part of it was remarkably healthy. There was no Cholera and only a few Sporadic cases of Small-pox Measles and Whooping Cough prevailed to some extent among all classes. The report is appended in full.

37 Conservancy The Establishment was fixed at the same number as in the previous year and cost Rs 8205. 0. 0 against Rs 8160. 0. 0 in the previous year. The Budget grant was Rs 8952 the saving being the result of occasional absences, fines &c. Sanitary Service or the Cost of the Conservancy Carts came to Rs

1195/46

Rupees 3102., against an estimate of Rs 4400. The very large saving under this head was due to the fact that the Conservancy work was carried out by 4 pairs of bullocks instead of 16. the estimated number required and also to the substitution of cotton seed for half the ration formerly given in grain alone. This latter has also fallen in price some two measures per rupee. The Contingencies again show a reduction having cost Rs 556 against Rs 807 in the previous year and Rs 1141. in the year before that. The total expenditure on Conservancy during the past five years is shown below:—

1876.76	1876.77	1877.78	1878.79	1879.80
Rs	Rs	Rs	Rs	Rs
6,911	8,136	11,963	12,856	11,863

38 The Water Course Establishment consisted as before of one Inspector and four peons and cost with contingencies Rs 836 against a grant of Rs 850.

39 The following compares the total expenditure under grant III during the past five years and shows a very marked progress.

1876.76	1876.77	1877.78	1878.79	1879.80
Rs	Rs	Rs	Rs	Rs
7,954	9,793	13,691	14,755	13,765

40 Grant IV Miscellaneous Municipal Purposes. The expenditure under this head came to Rs 3626. 0. 0 being abnormally swelled

swelled by the contribution of Rs 2,073. for Police exacted from the Municipality for the first time in the year under report. Excluding this item the charges came to Rs 1253 against Rs 1532 in the previous year and Rs 2882 in the year before that. This great and steady decrease is most satisfactory and is mainly due to economy in the Sanitary Inspector and to close office supervision in all expenditure.

41 Grant V. Supervision & management Cost Rs 3486 against an estimate of Rs 3480 The Office Establishment consisted of a manager two clerks and two peons and cost Rs 2,250 Contingencies cost Rs 597

The Establishment for collection consists of two peons Sewers and cost Rs 323 None of the items of this grant call for explanation or remark.

42 Repayment of debt absorbed Rs 450 and the interest on debt Rs 498.

43 Refunds are mainly those given on houses vacant for sixty consecutive days or more, and amounted to Rs 814 against a grant of Rs 1000, and details in the previous year of Rs 1151

44 The Balance at the close of the year came to the very large sum of Rs 15044 of this Rs 6,792 was the balance carried forward from the previous year; Rupees

Rupees 4,000 was the unexpended allotment for Drainage already referred to. The remainder consisted of several items of receipt in excess of estimate and of savings in expenditure detailed in the foregoing paragraphs. 1145/47

45. Speaking generally the Municipal administration was carried on during the year on the lines previously laid down. No changes of importance were made and no large works were commenced Several smaller but very useful improvements were carried out. The taxation registers were perfected and the method of collection systematised. The year was one of economy and consolidation. The ~~Municipal~~ expenditure is now so well within the ordinary revenue that the Commissioners are not only freed from anxiety in regard to current ways and means but have an assured and very considerable surplus which may be devoted to large works of improvement such as Drainage, improved markets and Bandy stands, water supply, and the like.

46. The following statement shows the percentage of expenditure on the various objects of the Municipality :—

Grant I — Public works:

1 New works	9.56
2 Repairs	12.30
3. Establishment	1.65
4 Tools and Plant	0.73

Grant II - Education

1 Grants in aid	3.52
2. Results Grants	0.09
3. Inspection	0.76

Grant III - Sanitation & Medical Services

1. Hospitals and Dispensaries	2.20
2. Vaccination	0.71
3. Registration of Births and deaths	0.45
4. Conservancy	37.41
5. Water Course	2.63

Grant IV - Miscellaneous

1. Lighting	3.52
2. Other Miscellaneous objects	0.43
3. Office	7.49

Grant V. Supervision & Management

1. Office	1.62
2. Collection	0.98
3. Miscellaneous	1.58
Interest on debt	1.42
Repayment of debt	2.56
Refunds	
	Total 100.

47. The Report of the medical officer is appended and bears satisfactory testimony to the good health of the town the manner in which the Birth and death Registers support his more general statements has been alluded to in para 36 above.

48. The Auditors' Report is also enclosed. It shows the examination of the accounts to have been very minute and searching. Several petty errors were discovered and have been

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been corrected, but on the whole the Commissioners consider the result of the audit very satisfactory & creditable to the Manager. 1147/48

49. The Commissioners consisted as before of one ex-officio and eleven nominated members. There were no changes in the personal of the Commission - Of the twelve members six were official and six were non-official; eight were Europeans and four were natives. There were seventeen meetings during the year with an average attendance at each of 5 members of which 2 were official and 3 non-official. The members worked together most harmoniously throughout the year.

I have the honor to be
Sir
Your most obedt Servant

Honorary Secretary,
Octacamund Municipality.

HR.

1145
49

No. 112
R. D.
21 SEP 80

From

R. S. Benson Esq
Hony: Secretary
Ootacamund Municipality

To,

N. A. Roupell Esquire
Ag: President
Ootacamund Municipality

Date d 31st July 1880.
Recd. —

Enclosures 4

Subject

Submitting the Annual administration Report of the Ootacamund Municipality for the year 1879-80—

In Financial 2523-80

1880

No. 696.

1145/50

Coimbatore
20th July 1880.

From

The Dy: Inspector of Schools
for the Coimbatore & Nilgiris,

To,

R. S. Benson Esq.
Honorary Secretary
Municipal Commission
Ootacamund.

Sir,

I have the honor to report on the state and progress of education in the Ootacamund Municipality during 1879-80.

During 1878-79 the Circle was in charge of the Deputy Inspector of Schools, Cabinet. In the returns for that year the attendance of certain schools is not given. It is not possible therefore, I am sorry to add, to compare the attendance of the past two years so as to show exactly the increase or decrease in the attendance in some schools has apparently risen, while in others it has fallen and on the whole, I believe the attendance in the schools under Inspection has risen fairly.

3. The number of Middle Schools during the year was 3 against 2 in the previous year. The additional Middle school is the newly developed Middle — department

department of the Catholic Native Boys' School. The attendance of the Middle schools on the 31st March last was 50.

4. The Primary Schools also increased from 6 to 8. The two additional Schools brought under inspection are the Nazareth Convent and Catholic Native Girls' Schools. The attendance in the Primary Schools at the close of the year was 487.

5. Out of 537 pupils the total attendance in Middle and primary Schools 364 were boys and 173 Girls

6 Salary Grant Schools:-

I The Brooks Memorial School. The Inspector examined this School on the 19th May 1879. It then had 21 pupils on rolls. The school was then in a wretched condition with no prospect of improvement. At the close of the year the attendance dwindled to 16, and on the 30th of last month to 11 with 6 boys in the Upper IV class, none in the Lower IV, 4 in the III, none in the II and 4 in the I class. A School with only a few pupils in some of the classes and with none in the intermediate ones hardly deserves to be recognized as a school. It seems to me that the school does not supply a want. When I visited Potacamund on the 25th of last month, I found the Brooks Memorial School closed for its vacation, while the remaining schools were kept open for the annual inspection. These schools were closed only after my inspection. The Brooks Memorial might have done the same, and there was apparently no violent hurry to close it so soon. During the year under review also, much difficulty was experienced in obtaining returns from this School some important returns for 1879. 80 are still due. With these facts before them, the Commissioners, I submit, are in a position to decide whether the grant to this School should be continued or not.

II C. E. Boys' School:- the attendance in the Middle and primary Schools was 79 and 69 against 60 and 71 in the previous year. The School has not yet recovered its former attendance. At the last inspection, about a year ago, the Chief defect noticed was that the pupils were hurried on from class to class before they had attained even a moderate proficiency in the studies of the classes below. I advised the Manager to reduce the curriculum of the School to enable each class to complete its course and obtain a good grounding in it before promotion. This has been done, and if efficiently as I will test at my next inspection, it would then be time

time to adopt a more ambitious course. The school is respectably attended. Re the subject of re-distribution of grants to it I shall address you separately.

III. R.C. Boys' School:- The attendance was 25 in the middle and 72 in the primary school against 95 in the primary school in the previous year. The middle school is the best in the station. At the Inspector's examination about a year ago the school did fairly. It then obtained a grant of one third of the masters' salary, or £16 per month. I examined the school again last month and the results were generally fair & and the pupils were generally fair & in the school, they must have worked hard to bring the school to its present condition. I found that the attendance had risen to 96. The school seems to be popular, and the instruction imparted is of a fairly useful and interesting character. Under these circumstances I would strongly recommend that the small grant of £16 per month which it received last year in aid be continued. This grant is in itself sufficiently small, and if it were reduced in accordance with the new rules, it would afford very little assistance towards keeping up the school. It must be remembered that the new grant-in-aid rules have come into force in the plains only in

in the current year. I may therefore remark that the Commissioners can- not enforce strictly the enforcement of the new rules only on the supposition that there are the same facilities for edu- cational operations on the Hills as on the plains. This is, however not the case, as it is quite a difficult thing to obtain fully qualified teachers to take up employment on the Hills.

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Result Grant Schools

I. Medical Mission School Attendance 132. This school obtained no grant last year. I don't know why; but the Inspecting Schoolmaster reported to me that the managers did not care for any grant, as under the old rules it was not considered worth while to have the school examined for result grant. I examined the school last month. The attendance decreased to 116. The school has however the largest attendance due, I doubt not in a great measure, to its favorable situation, which is the very heart of the native part of the town; but the instruction given in it is anything but useful and interesting & not adapted to excite the intelligence of the pupils. The manager was present during my examination; I believe he heard and saw enough to be convinced

of the new. I have taken of the instruction
given in this Schools. The masters are
neither passed nor trained men,
but having watched my examination
they should now be able to shape
their instruction accordingly —

N. C. M. Boys' School, Kandal:
The attendance fell off slightly from 89
to 85. Earned a grant of £30-5-0 last
year. The school provides primary education
to the native children of Kandal
with a middling degree of efficiency.

8. The remaining Accord Grant Schools
are all girls' Schools paid from Provincial
Funds. The Catholic Native Girls' School
conducted by a Native Lady who has
passed her examinations in Tamil
having been partly educated in France
in that language, is the best Native
Girls' School in the town with an
attendance of 81, the great majority
being native Christians. The Nazareth
Convent school for Europeans and
Eurasians also conducted by Nuns,
is also doing good work. Attendance
32. The Hobbs to Girls' School had an
attendance of 60 at the close of the year,
but the attendance has fallen off badly
last month. This is very much to be
regretted as the school has been doing
good work all along. The Head Mistress
is a passed and trained teacher but the
assistant

assistant is of little or no use. Native
children of respectable classes,
mostly heathens, attend these Schools
Instruction and needle work fair-
ly. For further information
regarding the above mentioned schools
including financial and other particu-
-lars, I beg to refer you to the enclosed
statistical returns —

I have the honor to be &c
(Signed) J. P. Lewis
D.C. Insp.r of Schools
North Central Province & Nuwara-

(True Copy.) 1145/53

Acting Secretary
& Ex officio Principal

1879 80.

1145/54

Brief Report on the health of the Station of Otaweanund for the official year ending 31st March 1880—

Seasonal Phenomena The year was a favorable one but during the last three months the want of rain was much felt and vegetation suffered accordingly there was never however any deficiency of water for domestic purposes

The rainfall was as follows

April	1879	2.35
May		9.65
June		1.94
July		9.05
August		1.31
September		2.74
October		2.64
November		1.14
December		0.08
January	1880	0.00
February	"	0.00
March	"	
	Total	38.21

Necessaries of life The price of provisions was about normal and the supply of grains and vegetables abundant throughout the year.

Public health Sanitation &c The general health of the Station the first 8 months was excellent much better than the previous year but during the last three coincident with the prevalence of high sharp east-winds Influenza sore throats catarrhs and Whooping cough became prevalent

prevalent both among Europeans and Natives, measles also prevailed to some extent. Sanitation as regards lighting latrines was fair. The drainage of the harbour remains untouched but as a large sum is set apart for it an early improvement may be hoped for.

Cholera No cases of cholera were reported during the year.

Small-Pox was not prevalent at any time in the station only 4 cases were treated in the Dispensary

Malarious fever As usual most of the cases treated were from the plains the disease seldom originates in Ootacamund itself although it occurs occasionally to do so the total number treated in the hospital for this disease was 1963.

The General working of St. Bartholomew's Hospital during the year was very satisfactory the hospital seemed well appreciated by the natives (judging from their attendance)

The financial statement shows a flourishing state of funds Rs 5346.6.2 was collected at a Fancy Bazaar in June last, the European subscriptions amounted to Rs 2546.2.6 and the natives to Rs 47.4.0. There is no funded capital all funds being deposited with the Government

1145/55 2.88

Government Savings Bank

(Signed) W. S. Fox Surgeon Major
Med. Officer in charge
Civil Dispensary Ootacamund

Ootacamund
18th April 1888

(True Copy)

Assistant Secretary
Ootacamund Municipality

Medical Report

1P

COMMISSIONER'S OFFICE,
Ootacamund, 25th September 1880.

No. 96

1145/54

No

FROM A A Roupell Esqr
Ag COMMISSIONER, NILGIRIS: and
President Ootacamund
Municipality

TO The Chief Secretary to Government
Ootacamund.

SIR,

I have the honor to submit the report of the Honorary Secretary on the working of the Ootacamund Municipality during the official year 1879-80 accompanied by the prescribed statements. The Honorary Secretary's letter deals with the years operations so completely that I have little to add to the remarks therein contained.

2 Receipts The year under report opened with a balance in hand of Rs 6792-7-2 The receipts during the year amounted to Rupees 39,963-1-10 There was thus on hand Rupees 46,755-9-0 available for expenditure. The Budget Estimate

was

was Rupees 38,040 - The sources which contributed the large receipts in ex= =cess of the sum budgetted for are ex= =plained in the Honorary Secretary's re= =port, and are as follows:— 1(a) Rate on houses (b) Rate on lands (d) Tax on vehicles and animals (f) Licences 3(a) Surplus Pound Fund 5 Fines and Fees under Bye Laws 7. Rent of markets, slaughter houses and Bandy Stand 8 (a) Private Scavengering (c) Burial of dead animals 10 (b) Sale of pound drafts and 13(a) Balance brought forward=

Compared with the receipts of the year 1878-79 (Rupees 40,979-8-6) the transactions of the year under report show an increase of Rupees 66 56-1-6

3 The incidence of taxation in the Municipality during the year was Rupees 2-14-4 per head of the resident population as ascertained by the Census of

1145/57

of 1871 and is higher than many previous years - The population has doubtless greatly increased since the last Census was taken. A certain proportion too of the rates was levied from non-resi= =dents, who come up with the Govern= =ment or on leave - The number of these has not been ascertained and they have therefore been omitted in calculating the incidence -

4 The large balance brought forward Rs 15044 is now in part available for the proposed drainage of the main Bazaar - This scheme is be= =ing elaborated and will be submit= =ted for the approval of Government

5 The information required by para 2 and 7 of G.O. Financial Department dated 25 October 1879 No 2039 is given in paras 8 and 15 of the Honorary

Secretary's

Secretary's Report -

6 Expenditure The expenditure of the year was Rupees 31,711.6.1 against the Budget provision of Rupees 36,455 and the actuals of Rupees 32,307.1.4 The variations between these figures are explained in paras 21 & 22 of the Report in which the various items of expenditure are detailed -

7. Para 32. The condition of the Brooks Memorial School has for some time past been most unsatis-factory - The Trustees have therefore determined to take steps to place it in a state of efficiency, and availed the opportunity of the Director of Public Instruction being present in Calicammund to invite him to ~~attend~~ a Special meeting

1145/58 3

meeting. Of the causes which led to decline it is unnecessary here to mention more than one viz that there had been a lack of interest in the welfare of the school which without such encouragement and assistance had gradually become more and more inefficient To remedy this defect the Trustees resolved to invite the cooperation with them as a Committee of Management of several resident gentlemen and others who have kindly consented to give their assistance - It was further necessary that the services of a superior Head Master should be secured and this has been arranged with effect from 1st October next - There is now every reason to anticipate that the school will shortly be placed upon a proper footing with an increased number of

Scholars

1145/60

=iture but demand extra-ordinary
outlay on a large scale - The finan=
=cial condition is on the whole satis=
=factory but the demands upon the
Municipality must weigh heavily
for some time to come - It is very
necessary that this should be borne in
mind at a time when the withdraw=
=al of certain items of Municipal
Revenue is under discussion if not
in contemplation -

I have the honor to be
sir,
your most obedt servt
[illegible]
Chy President -

PROCEEDINGS OF THE MADRAS GOVERNMENT.

1145/61

Read the following letter from the President, Municipal Commission, Ootacamund dated 22nd September 1880, &c. &c.

ORDER. 18th June 1881. No. 1145.

The receipts & charges of the Ootacamund Municipality for 1879-80 are compared below with the estimates for the year and the actuals for the previous year:—

Receipts.	Actuals 1878-79	Estimate 1879-80	Actuals 1879-80
Balance brought forward ..	2,873	2,100	6,793
Rates on Houses and Lands ..	19,369	18,600	21,229
Taxes on Arts	3,344	3,500	3,361
Taxes on Vehicles and Animals ..	3,653	3,300	3,579
Registration of Carts	392	420	402
Tolls	"	"	"
Licenses	155	100	273
Licence Tax	"	"	"
Assignments by Government ..	317	100	144
Contribution from Local Funds ..	"	"	"
Fines and Fees	532	500	708
Endowments	"	"	"
Miscellaneous	9,465	9,420	10,267
Loans	"	"	"
Advances Recoverable	"	"	"
Total ..	40,100	38,040	46,756

Ootacamund
Commissioner's Office
Date— 22nd Sept 1880
R. D.

To The Chief Secretary to Government Ootacamund

Enclosures. 2
Remarks & Estimate
SUBJECT.
Sanctioning the Annual Estimate of the Municipality of Ootacamund for 1880-81

No. 2023

Charges.				
GRANT I.				
New Works.				
Communications	"	500	1,306	
Buildings	1,980	"	"	
Sanitary and Miscellaneous ..	583	4,300	1,725	
Repairs.				
Communications	3,550	3,500	3,650	
Buildings	2,301	600	182	
Sanitary and Miscellaneous ..	691	1,600	68	
Establishment	519	540	524	
Tools and Plant	549	400	231	
Contributions to Local Funds ..	"	"	"	
GRANT II.	10,173	11,440	7,686	16·4
Training Schools	"	"	"	
Municipal Schools	"	"	"	
Salary Grants	944	1,200	1,116	
Results Grants	67	90	30	
Schools on the combined system	"	"	"	
Inspection (Contribution) ..	350	240	240	
Miscellaneous	"	"	"	
GRANT III.	1,361	1,530	1,386	2·9
Hospitals and Dispensaries ..	500	500	500	
Medical College	198	200	198	
Sanitary Inspection ..	"	"	"	
Vaccination	228	250	224	
Registration of Births & Deaths	144	150	144	
Conservancy	13,685	14,900	12,699	
GRANT IV.	14,755	16,000	13,765	29·4
Lighting	1,387	1,540	1,115	
Markets	"	"	"	
Choultries	"	"	"	
Traveller's Bungalow ..	"	"	"	
Avenues and Watering Roads.	"	60	48	
Police	"	"	2,374	
Licence Tax	"	"	"	
Miscellaneous	145	450	89	
GRANT V.	1,532	2,050	3,626	7·8
Supervision and Management.	3,387	3,480	3,486	7·5
Repayment of Debt	948	950	948	
Advances Recoverable	"	"	"	3·8
Refunds	1,151	1,000	815	
Balances	6,793	1,590	15,044	32·2
Total ..	40,100	38,040	46,756	

2. 1875/76 The receipts amounted to Rs. 39,963 against Rs. 35,940 estimated and Rs. 37,227 actuals of 1878-79. This increase ~~of the first over the last two months~~ was mainly due to the revision of the House Registers and ~~by Govt. in passing the Budget the raising of the tax on~~ of the Varyenders ~~reviewed~~ grantees. The extension of the Profession tax to the last two classes did not produce the increase anticipated. ~~The increase in the sale of building and sale of produce is satisfactory.~~

3. The taxes were collected with energy, a

sum

of only Rs. 1202 being shewn as outstanding balance at the close of the year, out of a total demand (~~the~~ current and arrears) of Rs. 27,313 under the taxes noted in the margin, after remitting Rs. 1,507 of which (Rs. 627 were ~~irrecoverable~~ ~~uncollectable~~ irrecoverable including Rs. 626 ~~remitted~~ arrears of former years. It is hoped that these items were fully scrutinized by the Commissioners before they were written off. Rs. 26 shewn in Statement I as an arrear collection under land rate does not appear in Statt. II. There would have

Rate on Houses
Rate on Lands
Professions Tax

have been no arrears under Tax on Arts &c. if the provisions of the act were duly enforced. The Govt. note the progressive increase in the number of coercive processes for collection of the tax & ~~&~~ the fact that only in 3 cases distrained property was sold, shews that inability to pay is not the cause of ~~payment is withheld~~ the primary default. ~~of the Taluk~~

The Commissioners should take care that ~~considerations~~ whether the remission of the penalty in cases prosecuted & not carried to far is judicious. Its enforcement may have a marked

effect

effect in reducing the
number of prosecutions.

^ The incidence of taxation is high, but it is deemed that the calculation is based on the census of 1871, since which time the popn has largely increased. An attempt Shd be made next year to estimate the proportion falling on the non-resident portion of the community.

4. The charge aggregated Rs 31,712 against Rs 36,450 estimated and Rs 33,307 actuals of 1878-79 and were distributed among the various grants as below:—

Grant I, Public Works	24·2
— " — II, Education	4·4
— " — III, Sanitation	43·4
— " — IV, Miscellaneous	11·4
— " — V, Superviision & Managemt	11·0
Repayment of Debt & Refunds	5·6

The expenditure on Public Works was Rs 7,686 which shews a saving of Rs 3,764 in the budget allotment. The allotment of Rs 4,000 ~~allotted in the budget~~ for the drainage scheme was not utilized owing to the delay in getting plans & estimates ~~for the work~~ as explained by the Honorary Secretary. The Govt understand that the drainage of the ~~Cutcherry~~ various bazaars will be taken in hand only as part of the complete scheme for the whole town, now under consideration. Executed. The contribution of Rs 573 towards the erection of the Memorial School Clock was not included in the budget & Govt have required the sanction of the Govt; the amount shd have been exhibited as a "contribution" & not under "New Works".

~~Made in 1878-79 of the 260~~

The repair of 11 miles

of

of roads and one bridle path cost the Municipality Rs 3,650 while the main roads 23¼ miles in length were, as previously, maintained from Provincial funds. The services of the storekeeper on Rs 10 appear to have been continued during 1879-80 although the charge was remarked as undue in G.O. 25th October 1879, ch. 2039, para 9. On the whole the expenditure under Head II appears to have been judicious.

5. There was a decrease of Rs 1464 in the Educational charge as compared with the Estimate which is due to reduced grants to certain schools.

The

1146

The schools aided by the Municipality are reported to be working fairly with the exception of the Brecks Memorial School. The suggestion of the Deputy Insp. Genl. of the Commissariat that the Government make any further grant in connection with the Brecks School contingent on its improvement, is noted. The schools aided by the Municipality taught 229 boys against 243 in 1878-79, while 277 pupils were educated in other schools or 506 children in all; only a third of the school going population therefore is at present under instruction. It is explained however that the Committee have been unable to obtain statistics regarding children attending private schools. The Municipality have under private tuition in their own homes.

Put the Govt. Resolution here since it is referred to in the Director's Report

6. The usual grant of Rs 500 was paid to the hospital which is reported to have done good work. The number of in and out patients treated during the year has, however, not been stated. This information should invariably be furnished.

The vaccinator performed 707 operations against 861 in 1878-79. The decrease is attributed to the majority of the adults being protected by vaccination of previous years. The cost per head was 6 annas.

The proportion of births and deaths to the population was

was 33·4 and 26·7 per mille respectively; the death rate showing a decrease Compared with 1878-79.

~~The former was stationary and the latter showed a decrease of 11·2.~~

The conservancy of the town appears to have been well attended to ~~carried on with due attention to economy~~

~~The~~ saving of upwards of Rs 2000 in the estimated allotment was ~~effected~~ due to economical management with no sacrifice of efficiency. The cleansing of tanks & wells is an important duty & should be carefully looked after.

~~A contribution~~ of Rs 2374 was made towards the Police charges.

7. The closing balance is Rs 15,044 and includes the sum reserved

for

for the drainage scheme.

9. The note to State-
ment II has not been
correctly prepared; the
~~municipal~~ debt has
not been shewn against
the item "unpaid liabilities."
Rs. 10734
This being the net apct
amounts to Rs 13199.

10. The auditor's report
shews that the state of the
accounts ~~on the whole~~ was satisfac-
tory. ~~with a few exceptions~~
~~[illegible]~~.

11. The report of the
Honorary Secretary
is as usual prepared
with care, ~~and the~~
~~working of the Committee~~
~~is on [illegible]~~

~~[illegible]~~

(? Do with the
a loan payable
by instalments
& the addition
[illegible] from
Rs assets)

~~was the whole, satisfactory~~ The pt. are
glad to observe the
interest which the Govt
take in Municipal ad-
ministration of the

P.T.

1145/67

Govt Statement

Dy

16/5/11

Pay[d] M.S. Ostaccumulated 6
Revenue dept[t] 6
Board of Rev[e] 13
Accts Genl 6
Sanitary Commrs 6
Director of Pub[c] Instr[n] 6
Insp[r] Genl of Police 6
Inspectors of Schools 6
Asst L. G. B., Nilgiris 6

Dept 9/17
Govt to
consult

1145/89

Govt. of {1880} Madras.

FINANCIAL.

To

Dated
Recd. } 188 , No.

Nos.

Financial Department.

Ordered and
Transfer Report
1875-80

1145
69

Under Disposal Docket.

Papers to be read in Proceedings:—

X No. 2523 of 80

No. of

1145

Govt. of {1883} Madras.

Fin.

DISPOSED OF
18 JUN 81
BY G.O. No 1115—

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Municipal Reports

Annual report of the Municipalities for 1879-80, submitted