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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Ind DEPARTMENT

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GOVERNMENT OF MADRAS.

FINANCIAL DEPARTMENT.

23rd November 1881, No. 2291.

Municipal Reports.

Read the following paper :—

From N. A. ROUPELL, Esq., President of the Municipal Commission, Ootacamund, to the Chief Secretary to Government, dated Ootacamund, 28th September 1881, No. 172 [Current No. 2666].

I have the honor to submit the following report on the working of the Ootacamund Municipality for the official year 1880-81, the fourteenth of its existence, with the accompanying prescribed statements; as usual the report will deal *seriatim* with the various headings as they fall under the Receipt and Expenditure sides of the accounts.

RECEIPTS.

2. The year, it will be seen, opened with a cash balance of Rs. 15,044-2-11— explanation regarding the unusually large amount of which was given in last year's report—the receipts from all sources amounted to Rs. 47,378-13-6, thus making a total of available funds for the service of the year of Rs. 62,423-0-5, against an estimated total income of Rs. 49,190, while the actual receipts of the previous year were Rs. 39,963-1-10. The marked difference between the estimated and actual total income of the year arose from the larger opening balance of Rs. 15,044 in the latter, compared with Rs. 10,340 in the estimate, and further, from the contribution of Rs. 6,662-8-0 sanctioned in G.O., Financial Department, No. 1140, dated 8th June 1880, from Provincial Funds for certain roads, which had previously been drawn and expended directly by the Public Works Department.

3. The first head of receipt to be noticed is—

1. *Rates and Taxes.*—Under which is shown an income of Rs. 28,634-15-6 against an estimate of Rs. 27,850. The receipts under this head for the past four years were—

	rs.
1877-78	19,531
1878-79	26,913
1879-80	28,844
1880-81	28,634

The causes of the variation between the amount for the year under report and that for the previous year will be explained under the minor heads now to be noticed. The falling off in the total receipts arose from the collection of a portion of the Profession-tax on Military Officers having been suspended agreeably to the wishes of Government as explained in my letter, No. 14, dated 12th February 1881, paragraph 2, embodied in G.O., No. 675, dated 21st April 1881.

(a) *Rates on Houses.*—The receipts under this item were Rs. 18,300-6-4, or Rs. 500-6-4 more than the estimate for the year, due mainly to the revision of the assessment on houses, and compares with the receipts of previous years as under:—

	rs.
1876-77	12,700
1877-78	15,245
1878-79	18,753
1879-80	18,407
1880-81	18,300

The excess in 1878-79 was due to increase in the rate of assessment on houses, &c., as explained in last year's report, while the slight falling off in the next year, 1879-80, resulted from the revision of the house registers, whereby certain lands therein assessed were transferred to a separate register and as such is only nominal. Contrasting the receipts of the year under report with that of the previous year, it will be observed that a difference of Rs. 100 occurs. This is accounted for by a portion of the dues having been unrealized owing to the Census operations towards the close of the official year having occupied a considerable portion of the time of the office establishment. Much of the arrears have, however, since been collected.

(b) *Rate on Lands.*—The receipts from this source were Rs. 2,917-1-2 against an estimate of Rs. 2,600, the increase being Rs. 317-1-2 arising mainly from the introduction, for the first time, during the year of the assessment on pasture lands within town limits, the amount for which could not be very closely estimated at the time of the submission of the budget. The receipts for the past three years were—

	Rs.
1878-79	615
1879-80	2,822
1880-81	2,917

The increase in the year under report, compared with the previous year, is due to the periods of exemption from assessment on certain cultivated areas having terminated. The sudden increase in the year 1879-80 was owing, as already explained, to the transfer from the house register of assessments on certain lands.

(c) *Tax on Arts and Professions* brought in Rs. 3,033, or Rs. 467 below the amount estimated for (Rs. 3,500). This falling off has been explained above in paragraph 3, a portion of which has been struck off as irrecoverable from the Arrears Statement No. IV, some of the Military Officers from whom it was due having left India. Since the introduction of Act XI of 1881, however, no difficulty has been experienced in obtaining the taxes from Military Officers, the current half year's dues having been promptly realized. The receipts under this head since the reintroduction of the tax in 1878-79 were—

	Rs.
1878-79	3,344
1879-80	3,561
1880-81	3,033

(d) *Tax on Vehicles and Animals.*—The receipts from this source amounted to Rs. 3,670 against Rs. 3,400 provided in the estimate and were Rs. 91 in excess of the previous year's collection, being the highest figure reached since the imposition of the tax. Of this sum Rs. 1,715 were paid on vehicles and Rs. 1,955 on animals. The actuals of the past five years were—

	Rs.
1876-77	3,236
1877-78	3,134
1878-79	3,653
1879-80	3,579
1880-81	3,670

showing that the tax has maintained a comparatively uniform maximum during the last three years.

(e) *Registration of Carts* brought in Rs. 416 against Rs. 400 budgeted for and actuals in the previous year of Rs. 402.

(f) *Licenses.*—The proceeds from this source were Rs. 298-8-0 against an estimate of Rs. 150, and actuals in the previous year of Rs. 272-8-0. As explained in the previous year's report, the steady increase under this head is mostly due to a larger number of licenses being granted yearly for burning bricks and tiles within the Municipality, the fee for which is 2 annas per 1,000. There were 1,725,000 bricks and 395,000 tiles burnt in the year, the figures here given indicate extensive renovation in the native town as well as improvement in the European quarter. The Commissioners having regard to the growth and increasing population of the town and

with reference to the remarks contained in G.O., No. 874, dated 17th May last, have it in contemplation not to permit brick and tile burning hereafter in central positions except in special cases, as they consider the disfigurement thereby caused very objectionable, and the allotment of certain outlying localities to be desirable.

Application for plots upon Government waste will shortly be submitted for this purpose.

4. Viewing these taxes in the aggregate, the following comparison showing the incidence per head of population of the receipts during the past five years may here be given:—

	Income from Taxation.	Incidence per Head of Population.
	Rs.	Rs. A. P.
1876-77 ..	17,862	1 12 7
1877-78 ..	19,531	1 15 4
1878-79 ..	26,913	2 11 1
1879-80 ..	28,814	2 14 4
1880-81 ..	28,634	2 4 11
		Of Census of 1871, viz., 9,982 souls.
		Of Census of 1881, viz., 12,396 souls.

It was asserted in previous reports that the incidence per head was high from being calculated on the population as taken in 1871, and the Census just taken has verified this view, the resident population having been found to be 12,396 as against 9,982 in the previous decade. The improvement in the incidence in the year under report is therefore little more than nominal as compared with the incidence in other towns in the Presidency, it is still apparently high and inevitably so owing to the peculiar circumstances of Ootacamund. It would be difficult to state the precise amount of Municipal revenue contributed by visitors, but it may be roughly estimated at Rs. 4,000 accounted for as follows.

The assessment which, but for visitors, would have to be refunded would be about Rs. 3,000, and the amount of the vehicle and animals and profession taxes which would, for the same reason, be lost, about Rs. 1,000. This would reduce the income from direct taxation to about Rs. 24,600, and the incidence per head of resident population would then fall by one-sixth or to Rs. 1-15-9 after allowing due weight to the proportion of the wealthy to the poor in Ootacamund as compared with other native towns in the Presidency; this rate cannot be considered as oppressively high. In making the attempt, as desired by Government in paragraph 3 of their review on last year's report, to deduce from the available statistics what the incidence per head of the non-resident population may be, considerable difficulty is experienced. There are no means of ascertaining the number of the followers of the visitors and of their families, &c. Some visitors make a short stay and are succeeded by others within the season. Assuming the whole number to be about 1,000, the incidence per head on the estimated proportion of the revenues contributed by them would be Rs. 4 or thereabouts.

5. *Contribution from Provincial Funds.*—A sum of Rs. 6,662-8-0 was contributed from Provincial sources by G.O., No. 1140, dated 8th June 1880, for the maintenance and supervision charges of certain principal roads within the Municipality. This amount was in previous years drawn and expended directly by the Public Works Department.

6. *Contributions from Special Funds.*—The Surplus Pound Fund handed over to the Municipality was only Rs. 27-13-6, against an estimate of Rs. 150 and actuals in the previous year of Rs. 144-5-0. The explanation of this comparatively small contribution is that in the year under report a rearrangement of the Pound accounts was carried out, whereby the surplus of one Pound contributed to meet the deficit in another, a general smaller divisible surplus resulting.

7. *Fines and Fees under Bye-laws and Schedule A.*—These amounted to Rupees 807-11-0 against an estimate of Rs. 500 and actuals Rs. 708-6-6 in the previous year. Of this sum Rs. 575-5-9 was the amount received from the Magistrate from time to time as fines realized for offences under the Police and Towns Improvement Acts and Bye-laws, exceeding the receipts from the same source in the previous year. The following statement exhibits the result of prosecutions during the past four years:—

Name of Law.	Number of Persons Prosecuted.		Number Convicted.		Number Acquitted.		Number against whom writs drawn.	
	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.	1879-80.	1880-81.
Act III of 1871 with Bye-laws.	63	72	22	33	1	2	40	37
Act XXIV of 1859 ..	364	408	356	400	5	5	3	3
Total ..	427	480	378	433	6	7	43	40

From this table it will be gathered that prosecutions are instituted with some discrimination, only 7 acquittals being recorded out of 480 cases. The Commissioners fully accept the views expressed by Government in last year's review regarding the non-remission of penalties in cases of prosecution. A statement showing the number of coercive processes resorted to during the past few years is subjoined:—

	1877-78.	1878-79.	1879-80.	1880-81.
Number of Warrants ..	152	185	312	346
Do. of other fees bearing Processes ..	417	427	684	556
Total ..	569	612	996	902

As in the previous year, although the number of processes against defaulters was large, still in no case was it necessary to resort to the sale of distrained property.

8. *Rents of Houses, Gardens, Markets, &c.*—The income under these heads collectively was Rs. 8,787 against an estimate of Rs. 7,600 and actuals in the previous year Rs. 7,850, or an increase of Rs. 1,187 over the estimate and Rs. 937 in excess of the actuals of the previous year. The competition at the public sale of the leases of these public properties was somewhat keener than usual, owing to a prevalent impression that the season would be a full one. From the annexed table it will be seen that the rents from these farms were the highest realized hitherto:—

	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
Market place	Rs. 3,367	Rs. 2,833	Rs. 2,800	Rs. 3,246	Rs. 3,697
Slaughter-houses ..	2,842	2,383	3,473	3,314	3,750
Bandy-stand	1,420	1,600	900	1,290	1,340
Total ..	7,629	6,816	7,173	7,850	8,787

Improvements are much needed in each of the above institutions, and the Commissioners hope shortly to be able to submit for approval some well-designed schemes for the purposes in question.

9. *The Fees for Private Scavenging* during the year amounted to Rs. 2,058 against Rs. 1,800 entered in the budget, evidencing a favorable increase. It is hoped

that with the appointment of a Special Sanitary Officer and the expansion of the system of conservancy, for which provision will shortly be made, considerably enlarged receipts will yet be shown under this item.

10. *Work done for Private Parties* shows a falling off of Rs. 92 compared with the Budget Estimate, but is counterbalanced by a corresponding decrease of expenditure under the same head.

11. *Miscellaneous.*—The receipts from Miscellaneous sources were estimated at Rs. 750, but only Rs. 283 were realized. This marked falling off is due chiefly to no pourette having been sold during the year. Rs. 500 were anticipated as the probable income from this source, having regard to the moderate terms on which the article was offered to the public by advertisement. The failure to sell is much to be regretted, as special efforts were made to carry on the manufacture on a larger scale. The only offer made to the Municipality for taking a large quantity of this valuable manure had to be refused on sanitary grounds, as the lands to which the manure was to be applied lay within the catchment area of the reservoir supplying the town with water. A large quantity of pourette has thus remained on hand, and the further manufacture of the material has, for the present, been stopped. The Commissioners, however, have every hope that by still further reducing the price or even by making gratuitous distributions of the article, the quality of which is now excellent, they will be able to establish its merits sufficiently to create a steady demand for it. The Special Sanitary Officer's attention has been specially called to this matter, and he has expressed his confidence that this may, at no distant time, become a permanent source of revenue.

The following statement shows the actual receipts of the Municipality exclusive of balances since its establishment, the ordinary receipts being shown separately from the Government grants:—

	1866-69.	1868-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.	1880-81.
Ordinary Receipts exclusive of Balances.	Rs. 23,861	Rs. 23,899	Rs. 26,429	Rs. 23,909	Rs. 28,219	Rs. 26,686	Rs. 27,334	Rs. 27,314	Rs. 29,492	Rs. 29,691	Rs. 37,226	Rs. 39,963	Rs. 40,716
Government Grants ..	6,393	11,329	5,453	..	10,000	3,000	1,600	..	..	6,500	..	..	6,082
Total ..	29,254	35,228	31,882	23,909	38,219	29,686	28,934	27,314	29,492	36,191	37,226	39,963	47,378

12. Lastly, the *opening balance*, as explained above in paragraph 2, was Rs. 15,044, its excess over the estimate being also there accounted for.

EXPENDITURE.

13. The total expenditure for the year as seen in Statement II was Rs. 46,140-3-4, against an estimated allotment of Rs. 47,470 in the budget for the year. This difference in the aggregate will now be explained under the several heads below. The following abstract embraces a summary of expenditure under the various heads compared with the budget grants:—

	Expenditure.	Budget Grant.
GRANT I.	Rs.	Rs.
New Works	4,527	11,600
Repairs	11,358	5,200
Establishment	420	440
Tools and Plant	770	400
Public Works Supervision	2,000	2,000
GRANT II.		
Education	1,218	1,420
GRANT III.		
Hospitals and Dispensaries	702	900
Vaccination	233	250
Registration of Births, &c.	138	150
Conservancy	13,082	13,770
Water-course	881	850

GRANT IV.	Expenditure.		Budget Grant.
	RS.	RS.	
Miscellaneous	5,126	4,790	
GRANT V.			
Supervision and Management	3,824	3,690	
Refunds	813	1,000	
Repayment of Debt and Interest	948	950	
Grand Total ..	46,140	47,470	

14. *Grant I—Public Works.*—The expenditure under this head was Rs. 19,074-14-9 against an allotment of Rs. 19,640, which amount was redistributed in the regular estimate for the year with the sanction of Government and increased to Rs. 23,750. The reasons for the redistribution and increase were fully explained in the report submitting the regular estimate for 1880-81.

15. *New Works—Communications.*—A sum of Rs. 300 was appropriated in constructing a rough stone revetment and parapet on the "Kelso Road," where previously a dilapidated bridge existed dangerous to the large body of people and cattle passing to and from the Kodappamund suburb. The improvement now effected is of a substantial nature, and is really an useful work.

16. *Buildings.*—Rs. 1,600 were first allotted under this item in the year's estimate for converting the present cart-stand into a fruit and vegetable market, but as the Commissioners have in contemplation the construction of a daily market on a more suitable scale, the small project above referred to was abandoned, and when submitting the regular estimate for the year, provision was made for Rs 8,120 for the following works :—

	RS.
Municipal Stores and Workshop	3,220
Slaughter-houses	2,500
Market Cooking-shed	1,000
Repairs of Chattram	1,400

From these grants an appropriation was made of only Rs. 3,212 for the construction of the Municipal Stores and Workshop and Rs. 1,400 for the repairs of the Market Chattram, the proposed expenditure for the other two items remaining unappropriated, the works not being taken in hand within the year.

17. *Drainage.*—In the budget a sum of Rs. 9,000 was provided for in the year as a first instalment towards the commencement of the bazaar drainage scheme. Out of this sum only Rs. 700 were utilized for the survey and preparation of plans and estimates. The reasons for postponing other expenditure under this head have been so fully explained in the report submitting the regular estimate of the year, that they need not be here repeated. Since the close of the year the Government have appointed a Special Committee to examine and report on this with other schemes for local improvements, the Commissioners have every confidence that the needs of this station, especially in respect of drainage and water-supply, will now receive the consideration they deserve, and obtain from Government that support which the circumstances of Ootacamund very fairly demand.

18. Under *Miscellaneous* a sum of Rs. 1,000 was provided, but only Rupees 314-10-4 were absorbed for planting trees round latrines to screen them from public view, for the construction of turfed embankments in dangerous places along thoroughfares, and other petty improvements.

19. *Repairs—Communications.*—The amount expended on the repair and maintenance of the roads and bridlepaths within Municipal limits was Rs. 8,490 against an allotment of Rs. 3,000. The excess is explained (paragraph 5) as due mostly to the special grant or contribution from Provincial Funds not having been foreseen at the time of the framing of the budget. Rs. 160 were also spent on improving and repairing the road leading to Old Ooty, for which sanction had been accorded in the regular estimate of the year.

20. *Buildings.*—The chief feature in the expenditure of Rs. 2,431-12-0 under this heading is the outlay on the repairs and improvements on the Market "Chattram," which cost Rs. 1,400. The work has been completed, and the convenience to itinerant poor and other travellers is now as good as it need be. Arrangements have been made for cooking in certain parts only of the building. Rules have been drawn up for the maintenance of order and cleanliness therein, and to secure their observance and the proper care of the premises a man has been placed in special charge of them with marked benefit. Formerly the effect of repair was soon obliterated by the destructive and dirty habits of the persons resorting to the chattram. Rs. 400 were expended in rebuilding the pourette-shed; Rs. 200 were appropriated for repairing and white-washing the market buildings and slaughter-houses; and Rs. 431-12-0 for repairs to the public latrines which required the renewal of their asphaltic flooring and the retarring of the inner walls.

21. *Drainage.*—As explained in paragraph 17, the allotment for this purpose was not utilized.

22. *Water-supply.*—Although the budget made provision for Rs. 500, only Rs. 300 were found sufficient to meet the repairs undertaken during the year. A more efficient water-supply scheme in connection with the drainage of the town is now receiving the attention of the Special Committee appointed as already mentioned.

23. *Miscellaneous.*—The expenditure Rs. 130-5-6 was devoted to repairing fences, and levelling and filling in certain portions of the market grounds.

24. *Tools and Plant.*—The budget grant under this head was Rs. 400, while the actual outlay amounted to Rs. 770. The excess arose from the necessity for purchasing two pairs of bullocks and for constructing four additional night-soil tank carts in connection with extended conservancy operations. Sanction for this was asked in letter to Government, No. 161, dated 9th October 1880.

25. *Contribution to Local Fund for Public Works Supervision.*—The allotment consisted of Rs. 2,000, but this was subsequently raised, under sanction, to Rs. 2,400, corresponding with the increase in the normal expenditure. Only Rs. 2,000, however, were actually contributed. The difference of Rs. 400 due from the date of the increase of the grant not having been drawn within the year.

26. *Grant II—Education.*—The expenditure under this grant was Rupees 1,317-10-8 against an estimate of Rs. 1,480. The unexpended balance was due to the grant to the Church Missionary Society's Boys' School having been regulated by the conditions of the Revised Grant-in-aid Code, and to only eleven months' grants having been drawn within the year by the Breck's Memorial School. The accompanying report from the Deputy Inspector of Schools of the Nilgiri Circle supplies information regarding the schools inspected. The Commissioners have pleasure in inviting attention to the increased attendance at the Breck's Memorial School. They hope that, as the school has been but recently revived, the Educational Officers will be able to make a more favorable report of its status in the coming year. In Statement V, Educational Returns, the number of children of school-going age among the population of Ootacamund is 1859, while only 516 are entered as under instruction, equivalent to 27 per cent. The return showing all children actually attending school is, however, somewhat defective, as many children are under private instruction and others attend small private classes and schools, the proprietors of which are reluctant to supply information respecting them.

27. *Grant III, Sanitation and Medical Services.*—The expenditure was Rupees 15,036-1-5 against a grant of Rs. 15,920, or Rs. 884 below the estimate and against actuals of the previous year of Rs. 13,765. This expenditure under the various minor heads will now be detailed.

28. *Hospitals and Dispensaries.*—As observed in last year's report, the Municipality contributed Rs. 500 to the St. Bartholomew's Hospital. The institution is mainly supported by voluntary contributions assisted by grants from Government, equal to a moiety of the total receipts. The Medical Officer's report and statement are appended and show that a satisfactory amount of medical relief has been afforded

to the population and that the general health of the station was good. A sum of Rs. 202-8-0 was also paid as the share of this Municipality towards the cost of the Medical College at Madras.

29. Vaccination cost Rs. 232-15-10 against an estimate of Rs. 250. The total number of persons vaccinated was 543, or 4.38 per cent. of the population against 7.08 in the previous year. The ratio of vaccination to births was as 1 to 80. The ratio to births in different classes is as follows:—

Europeans and Eurasians	..	..	..	..	..	1.01
Hindus	..	..	..	..	..	1.72
Mahomedans	..	..	..	..	..	1.07

It will be observed that the objection to vaccination on the part of the last-mentioned class still continues. The falling off is in part due to the post of vaccinator having been vacant for about a month owing to the incumbent having been ill for a short period and suspended from office soon afterwards for misbehaviour. A little time elapsed before a substitute could be found to replace him.

30. *Registration of Births and Deaths.*—This cost Rs. 138 in the year. The work of registration was always performed by the vaccinator, for which he was allowed a remuneration of Rs. 12 a-month; but, after the suspension of the vaccinator above referred to, the duty was assigned to a special man on the same remuneration, and the returns are more reliable now than they were before.

The births were 213 males and 225 females, or 35.3 per mille of population, the previous year's results being 38.4 per mille. The registered deaths in the year were 359, of which 203 were males and 156 females, or 28.9 per mille of the population against 26.7 per mille in the previous year. It should be mentioned that the above ratios of the year under report are calculated on the census of 1881, while those of the previous year are taken on that of 1871. It will be seen that the total births exceeded the total deaths by 79 and their ratio to the deaths was as 5 is to 4. No epidemic prevailed during the year.

31. *Conservancy.*—The charges of the year for this the most important work of the Municipality was Rs. 13,081-8-7 against an estimate of Rs. 13,770 and actuals in the previous year of Rs. 11,862-15-2. The establishment was slightly increased during the latter part of the year, but the work was done far within the estimate, the saving of Rs. 594 being occasioned by occasional absences and fines.

Sanitary Service, or the cost of conservancy carts, came to Rs. 3,885-7-11; this item, when compared with the previous year's expenditure, shows an increase of Rs. 784 caused by the upkeep of the additional carts and bullocks purchased during the year and referred to in paragraph 24 for improving the existing schemes of public conservancy and for extending it to private residences. The extra cost is to some extent counterbalanced by larger receipts from service rendered in scavenging on private premises.

On *Contingencies* the expenditure was Rs. 717-9-6 against an allotment of Rs. 600, the excess arising from the increase to the number of cattle and nightsoil carts made during the year. The total expenditure on conservancy in past years compares as follows:—

	Rs.
1876-77	8,495
1877-78	11,963
1878-79	12,854
1879-80	11,863
1880-81	13,081

32. *Water Course Establishment* comprised as formerly one Inspector and four peons costing Rs. 881-1-0 against an allotment of Rs. 850.

33. *Grant IV, Miscellaneous Municipal Purposes.*—The expenditure under this head was Rs. 5,125-12-2 against an estimate of Rs. 4,790, showing an increase of Rs. 335. The reasons for the increase were (1) owing to the decision of the Government, after the submission of the budget, that the contribution towards the pay of the

Police should be fixed at 60 per cent., only 50 per cent. having been the provision in the previous year; (2) the census charges not having been included in the budget.

Under *Lighting Contingencies* only Rs. 555-8-5 were expended against Rs. 800 allotted, due to the decrease in the price of oil.

Under *Manufacture of Poudrette* the allotment was not absorbed for reasons stated in paragraph 11 above. The other headings under this grant call for no particular remark.

34. *Grant V, Supervision and Management.*—The cost was Rs. 3,824-1-2 against a grant of Rs. 3,690 and actuals in the previous year of Rs. 3,486. The office establishment consisted as before of a manager, two clerks, and two peons, costing Rs. 2,375-8-0. The collecting establishment, consisting of two process servers, cost Rs. 323-8-0. An increase of Rs. 98 appears under office contingencies, over the estimate, accounted for by the charges for printing *Municipal Proceedings* having exceeded the estimated outlay. Rs. 54-6-0 were paid away for controlling establishment at the Presidency, not entered in the budget.

35. *Repayment of Debt* amounted to Rs. 470-7-11 on account of principal, while the interest amounted to Rs. 477-12-9, or in all Rs. 948-4-8.

36. *Refunds* consist entirely of remissions of assessment on houses granted on proof of vacancy for over sixty consecutive days. This item amounted to Rs. 813-6-6, or almost the same as in the previous year.

37. *Closing Balance.*—The balance at the close of the year amounted to the very large sum of Rs. 16,282-13-1 and was due to the non-utilization of the sums provided for the bazaar drainage scheme and certain other works contemplated in the regular estimate for the year under report as well as to excess collections in several items of receipts.

38. The following abstract shows the percentage of expenditure on the various operations of the Municipality:—

Grant I, Public Works.

1. New Works	..	..	..	..	..	2.81
2. Repairs	..	..	..	..	..	24.62
3. Establishment	..	..	..	..	..	0.92
4. Tools and Plant	..	..	..	..	..	1.67
5. Contribution for Public Works Supervision	..	..	..	..	..	4.88

Grant II, Education.

1. Grant-in-Aid	..	..	..	..	..	2.17
2. Results Grant	..	..	..	..	..	0.16
3. Inspection	..	..	..	..	..	0.52

Grant III, Sanitation, &c.

1. Hospitals and Dispensaries	..	..	..	..	..	1.52
2. Vaccination	..	..	..	..	..	0.50
3. Registration of Births and Deaths	..	..	..	..	..	0.30
4. Conservancy	..	..	..	..	..	28.35
5. Water-works	..	..	..	..	..	1.91

Grant IV, Miscellaneous.

1. Lighting	..	..	..	..	..	2.37
2. Other Miscellaneous Objects	..	..	..	..	..	0.51
3. Police	..	..	..	..	..	7.52
4. Census	..	..	..	..	..	0.71

Grant V, Supervision and Management.

1. Office	6.72
2. Collection	0.74
3. Miscellaneous	0.83
Repayment of Debt	2.06
Refunds	1.76
Total	100

39. *The Report of the Medical Officer* is appended and has already been referred to above in connection with sanitation and vital statistics.

40. *The Auditor's Report* is also appended. The errors noted in the account books are trifling and have been satisfactorily explained away. The office registers, accounts, and books were carefully and correctly kept.

41. The Commissioners consisted of one ex-officio and ten nominated members, of whom four were official and six non-official. Eight of the Commissioners were Europeans and three were Natives. During the year two official members vacated their seats and were replaced by the present Assistant Commissioner and the Medical Officer—Surgeon-Major James Smith. There were seventeen meetings held during the year with an average attendance at each meeting of 4.16 members, of which no less than little more than half were non-officials.

42. In concluding this report the Commissioners beg to submit that, notwithstanding the many shortcomings in the sanitary condition of Ootacamund, they have done all that the limited funds at their disposal have permitted.

ENCLOSURE No. 1.

From G. JEMBU AIYAR, Acting Deputy Inspector of Schools, North Coimbatore and Nilgiri, to the President of the Municipal Commission, Ootacamund, dated Coimbatore, 14th July 1881, No. 1111.

In reference to your letter, No. 102, dated 23rd June 1881, I have the honor to make the following report on the state of the schools marginally noted during the past official year.

Salary Grant Schools.

Brecks' Memorial School.
Church Mission Boys' School.
Roman Catholic Boys' School.

Results Grant Schools.

Wesleyan Mission School.
Church Mission Boys' School, Kandal.

2. *Brecks' Memorial School*.—This school was not examined by the Deputy Inspector during the year under reference. The Acting Inspector examined it on the 1st March 1881, and the following remarks are taken from his report. The attendance of the school has risen,

being forty-nine against twenty-one at the time of the last inspection. The highest class was Lower Fourth, which contained nine pupils. There were twelve pupils in the third class, none in the second, fourteen in the first, and fourteen in the infant class. Besides Europeans there were five Mahomedans and fifteen Hindus; seven boys were presented for the late Middle School Examination and two passed in the second class. Out of fourteen presented for the Upper Primary seven passed. The school was very fairly classified, but the classes Second and Preparatory B were wanting. The results of the fourth class at inspection was satisfactory except in grammar. The third class did badly in geography. The first class was bad in all the subjects except reading, and the infant class did fairly in arithmetic and badly in reading and dictation. There appears to be sufficient furniture in the school for the boys, but the patterns are not good. A few chairs and two tables are wanted. There are various schools in the neighbourhood that compete with this; much care and zeal will be required to secure for the school even moderate progress. The Director of Public Instruction, in reviewing the Acting Inspector's report as to the results obtained by this school at the public examinations, remarks that they are indifferent.

3. *Church Mission Salary Grant Boys' School*.—This school was examined by the Acting Inspector on the 25th March. The attendance then stood as follows:—

Fourth Standard Class 12, Third 16, Second 21, First 20, Preparatory 31; total 100 against 82 the previous year. In the Fourth Standard Class there was one East Indian free. The class did poorly in handwriting, dictation, and geography. In the Third Standard Class there was one East Indian free. Arithmetic, English, handwriting, and dictation were poor. There were two

Mahomedans in the Second Standard Class. The handwriting of this class was inferior and also that of the First Standard Class. General intelligence was satisfactory. The school was very poorly furnished.

4. *Roman Catholic Boys' School*.—This school was visited by the Deputy Inspector in July last. The strength of the school on the 31st March was 78 against 72 the previous year. I am not able to continue the report to the required length as there are no records in this office to base my report upon.

5. *Wesleyan Mission School*.—This School was examined for results grant on the 2nd July 1880. The following table shows the number presented under each standard and the number passed:—

Standards	I	II	III	IV
Presented	15	11	8	8
Passed	4	5	4	3

The amount of results grant earned for the year is Rs. 56, out of which Rs. 19 is from Provincial Funds. The Acting Inspector inspected the school on the 26th March 1881. There was a good increase in the strength, the number on the rolls being 112. There was also a Fifth Standard Class opened. English reading of this standard was very poor and arithmetic was bad in style. The dictation of the Fourth Standard was a failure, and the arithmetic of the First Standard was poor.

6. *Church Mission Boys' School, Kandal*.—The strength of this school on the 31st March 1881 was 52. The school was examined for results grant on the 1st July 1880. For the First Standard there were nine boys presented and for the second, seven, and all of them have passed. Total grant earned by the school is Rs. 37-8-0 against Rs. 30-5-0 earned the previous year.

Report on the State of Health of Ootacamund for 1880.

No epidemic prevailed during the year 1880. The general health of the station for the past year was good. Measles and whooping cough was very prevalent the first six months both among Europeans and Natives; most of the European children resident in the station went through both diseases. Influenza and sore throats were also very common in the early months more especially. No cases of cholera were reported. There were seven deaths from small-pox in the town, a few cases occurring in April, August, September, October, and November, but the disease was not prevalent at any time. There were a few cases of chicken-pox from time to time as usual.

The following table shows the causes of death:—

Small-pox	7
Fevers	115
Bowel Complaints	74
Wounds	1
Accidents	3
Other Causes	144
Total	344

No deaths were registered during the month of July in consequence of the illness of the Registrar.

The number vaccinated was as follows:—

	Successful.	Unsuccessful.	Unknown.
Vaccinated by the Municipal Vaccinator	541	31	1
Vaccinated by the Medical Subordinates	41	..	..
Total	582	31	1

The rainfall of the south-west monsoon was short although the number of rainy days was considerable. The north-east monsoon, however, is making up for it. The total rainfall to end of December was as follows:—

January	0.08	May	5.68	September	1.97
February	..	June	3.57	October	3.61
March	..	July	2.79	November	11.63
April	2.42	August	3.88	December	1.12

The difficulty of forming a correct estimate is admitted, and it is hoped that in course of time some method may be devised of obtaining more correct information on the subject. The uncollected balances at the close of the year were considerable, owing, it is said, to delay and interruption caused by census operations. Although the number of coercive processes issued nearly equalled that for the previous year and was largely in excess of the number issued in 1878-79, yet in no case did it become necessary to proceed to the sale of property.

5. There was a gratifying increase of revenue* from the private scavenging service, which, it is confidently expected, will develop still further under the improved sanitary arrangements that may be anticipated to result from the recent appointment

* 1879-80	Rs.
1880-81	1,807
	2,058

by Government of a Special Sanitary Inspector. It is to be regretted that no revenue should have been realized during the year from the sale of poudrette, for the manufacture of which special arrangements had been made. The Government note that the Commissioners contemplate the gratuitous distribution of this article for a limited time, so as to create the demand which at present is found not to exist. It appears possible that this source of supply might be more largely resorted to by the Forest Department for the Chinchona plantations. The Conservator's attention will be requested to the point.

6. The expenditure aggregated Rs. 46,140 against an estimate of Rs. 47,470 and Rs. 31,712 spent in 1879-80 and was distributed among the various grants as noted below :—

Grant I, Public Works	41.8
" II, Education	2.8
" III, Sanitation	32.6
" IV, Miscellaneous	11.1
" V, Supervision	8.3
Repayment of Debt	2.1
Advances recoverable	1.8

7. The aggregate expenditure under Grant I, Public Works, was nearly equal to the total original budget allotment, the increased outlay on the repair of roads from the special grant from Provincial Funds having gone far to counterbalance the non-expenditure of the drainage allotment. The changes sanctioned in paragraph 4 of G.O., 21st April 1881, No. 675, when passing the regular estimate, were only partially carried out. A building for Municipal stores was constructed at a cost of Rs. 3,212, but the proposed slaughter-houses and market cooking shed were not taken in hand. The expenditure incurred during the year on account of drainage amounted to only Rs. 700, further action in the matter having been postponed pending the orders of Government on the report of the Ootacamund Improvement Committee.

8. The charges for Public Works Supervision consisting of Rs. 420, cost of executive establishment, and of a contribution of Rs. 2,000 to Local Funds for the services of the Local Fund Engineer amount to 14.5 per cent of the total outlay on Public Works.

9. Educational operations were confined, as in the previous year, to the maintenance of three Salary Grant Schools and payment of grants to two Results Grant Schools. There was a marked improvement in the attendance at the Brecks' Memorial School. It is hoped that the recent changes in the management of the school will produce more favorable results in the current year.

10. The other schools do not appear to have made much progress, and on the whole the Municipality does not appear to have made any improvement in educational matters as compared with the previous year.

11. A contribution of Rs. 500 was as usual paid to St. Bartholomew's Hospital, in which there were treated during the year 544 in and 8,170 out patients. The results of vaccination do not appear to be satisfactory, only 543 operations having been performed in eleven months against 707 in 1879-80 and 861 in 1878-79. The falling off is attributed to the absence of the vaccinator for a month and his subsequent suspension from office for misconduct. The duty of registering births and deaths

2291/8

hitherto performed by the vaccinator was transferred from him during the year to a clerk specially entertained for the purpose. The Medical Officer in charge of the station reports that no births or deaths were registered in the month of July owing to the vaccinator's illness. It is to be regretted that timely steps were not taken to supply his place. The returns show 438 births and 359 deaths against 334 and 267 respectively in the previous year. As observed by the President, the returns are evidently more reliable now than they were before, a result doubtless due to the change of system above referred to.

12. The sanitation of the town is receiving increased attention, and it is hoped that ere long considerable improvement will take place in this direction. No epidemic diseases prevailed during the year.

13. It is observed that the contribution paid for the Medical College, viz., Rs. 202, is calculated on the bare receipts of the year excluding Provincial grants. No contribution for additional Sanitary Inspecting agency was paid during the year; neither was the item included under unpaid liabilities in the foot-note to Statement II.

(True Extract.)

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. T. O'Connor and J. W. Fischer.

GOVT. OF MASSACHUSETTS FINANCIAL

TO THE PRESIDENT OF THE
 MUNICIPAL FINANCIAL BOARD

Report of the
 Board of
 Finance

For the Year Ending
 December 31, 1900

NOVEMBER

Municipal Board Report of the year of
 the Government Municipality during the year
 1900-01 reviewed

2291
 9

Statement of Income and Receipts of the
Municipal Fund of the Town of Newmarket during
the official year 1880-81

	1880-81	1879-80	1878-79
1. Rates & Taxes			
a) Rate on Houses	£ 10,000	£ 10,000	£ 10,000
b) Rate on Land	£ 10,000	£ 10,000	£ 10,000
c) License rate on	£ 10,000	£ 10,000	£ 10,000
d) Tax on Cattle & Animals	£ 10,000	£ 10,000	£ 10,000
e) Registration of cattle	£ 10,000	£ 10,000	£ 10,000
f) Polls	£ 10,000	£ 10,000	£ 10,000
g) Licenses	£ 10,000	£ 10,000	£ 10,000
2. Contributions from Provincial Lands			
a) Communications	£ 10,000	£ 10,000	£ 10,000
3. Contributions from Special Funds			
a) Slaughter House Fund	£ 10,000	£ 10,000	£ 10,000
4. Rates & Taxes on Municipalities & Successors			
5. Rents of Houses, Gardens, Markets &c			
a) Rent of Municipal Market	£ 10,000	£ 10,000	£ 10,000
b) Rent of Slaughter Houses	£ 10,000	£ 10,000	£ 10,000
c) Rent of Band Stand	£ 10,000	£ 10,000	£ 10,000
6. Payments for Municipal Services to Private Parties			
a) Private Scavenging	£ 10,000	£ 10,000	£ 10,000
b) Work done for private parties	£ 10,000	£ 10,000	£ 10,000
c) Rearing dead animals	£ 10,000	£ 10,000	£ 10,000
7. Encumbrances private contributions			
Donations & Miscellaneous Receipts	£ 10,000	£ 10,000	£ 10,000
8. Miscellaneous			
a) Sale of Materials Tools & Plant	£ 10,000	£ 10,000	£ 10,000
b) Sale of Bandwheels	£ 10,000	£ 10,000	£ 10,000
c) Sale of measures	£ 10,000	£ 10,000	£ 10,000
d) Sale of Sweepings	£ 10,000	£ 10,000	£ 10,000
e) Advances	£ 10,000	£ 10,000	£ 10,000
f) Refund of	£ 10,000	£ 10,000	£ 10,000
g) Sale of Cows &c	£ 10,000	£ 10,000	£ 10,000
Total	£ 100,000	£ 100,000	£ 100,000

Statement of Income and Receipts of the
Municipal Fund of the Town of Newmarket during
the official year 1880-81

	1880-81	1879-80	1878-79
Brought forward	£ 47,774 10 6	£ 39,950	
Advances recovered			
From Municipal Accounts			
Deposit accounts			
Total	£ 47,774 10 6	£ 39,950	
Balance brought forward			
in Municipal Fund	£ 100,000 2 11	£ 100,000	
Total	£ 147,774 12 7	£ 139,950	

Notes to Statement 1

- House rate is levied at 1/2 per cent but subject to the following reduction of 1/4 per cent for houses the gross rental of which is assessed at not more than £100 per annum, after that for annual rentals between £100 & £200 1/2 per cent, between £200 & £300 3/4 per cent, for all houses above £300 1 per cent.
- The Rates on Land are as follows:
 - Land cultivated with potato & vegetable crops, as assessed at 2 1/2 p. an acre
 - Land cultivated at 3 1/2 p. an acre, under 3 years free
 - Land cultivated at 4 1/2 p. an acre, under 3 years free
 - Land cultivated at 5 1/2 p. an acre, under 3 years free
 - Land cultivated at 6 1/2 p. an acre, under 3 years free
 - Land cultivated at 7 1/2 p. an acre, under 3 years free
 - Land cultivated at 8 1/2 p. an acre, under 3 years free
 - Land cultivated at 9 1/2 p. an acre, under 3 years free
 - Land cultivated at 10 1/2 p. an acre, under 3 years free
 - Land cultivated at 11 1/2 p. an acre, under 3 years free
 - Land cultivated at 12 1/2 p. an acre, under 3 years free
 - Land cultivated at 13 1/2 p. an acre, under 3 years free
 - Land cultivated at 14 1/2 p. an acre, under 3 years free
 - Land cultivated at 15 1/2 p. an acre, under 3 years free
 - Land cultivated at 16 1/2 p. an acre, under 3 years free
 - Land cultivated at 17 1/2 p. an acre, under 3 years free
 - Land cultivated at 18 1/2 p. an acre, under 3 years free
 - Land cultivated at 19 1/2 p. an acre, under 3 years free
 - Land cultivated at 20 1/2 p. an acre, under 3 years free
 - Land cultivated at 21 1/2 p. an acre, under 3 years free
 - Land cultivated at 22 1/2 p. an acre, under 3 years free
 - Land cultivated at 23 1/2 p. an acre, under 3 years free
 - Land cultivated at 24 1/2 p. an acre, under 3 years free
 - Land cultivated at 25 1/2 p. an acre, under 3 years free
 - Land cultivated at 26 1/2 p. an acre, under 3 years free
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 - Land cultivated at 93 1/2 p. an acre, under 3 years free
 - Land cultivated at 94 1/2 p. an acre, under 3 years free
 - Land cultivated at 95 1/2 p. an acre, under 3 years free
 - Land cultivated at 96 1/2 p. an acre, under 3 years free
 - Land cultivated at 97 1/2 p. an acre, under 3 years free
 - Land cultivated at 98 1/2 p. an acre, under 3 years free
 - Land cultivated at 99 1/2 p. an acre, under 3 years free
 - Land cultivated at 100 1/2 p. an acre, under 3 years free
- License on Cattle &c are levied at the maximum rate of 1/2 p. an acre, which are exempted.
- Taxes on Cattle &c are levied at the maximum rate of 1/2 p. an acre.
- Cattle are registered at 1/2 p. each for 1 year.
- Police are levied at 1/2 p. each for 1 year.
- Licenses & fines are at the rate levied in 1880-81 of 1/2 p. an acre.

Wm. J. ...
Jas. ...
The Municipal Council

Statement of Expenditures submitted to the Municipal Council for the official year 1900

Amount of Expenditure	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	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Statement of Expenditure from Municipal
Funds of the Town of Cambridge for the official year
1880-81 (Continued)

	1880-81		Budget for 1880-81
	Details of Minor Accts	Totals of Major Accts	
Grants to Education			
a. Grants in aid			
of South River School	550 ..		550 ..
of C. W. Briggs School	261 28		261 28
of Roman Catholic Boys' School	192 ..	1000 28	200 ..
of South River School	24 ..		20 ..
of Windsor Village School	34 8 ..	74 8 ..	30 ..
b. Contributions to Local Funds raised for Inspection	240 ..	240 ..	240 ..
Total grant to		1317 108	1450 ..

Statement of Expenditure from Municipal
Funds of the Town of Cambridge for the official year
1880-81 (Continued)

2291
12

	1880-81		Budget for 1880-81
	Details of Minor Accts	Totals of Major Accts	
Grant to Sanitation & Health Committee			
1. Hospital & Dispensaries			
(a) Contributions for sanitary Insp?	" ..		200 ..
(b) Contributions to St. Michael's College	202 8 ..		200 ..
(c) Contributions to St. Michael's Hospital	500 ..	702 8 ..	500 ..
2. Vaccination			
(a) Establishment	184 32		216 ..
(b) Indemnity	48 10 3	232 10 10	36 ..
3. Registration of Births & Deaths			
(a) Establishment	138 ..		144 ..
(b) Contingencies	" ..	138 ..	6 ..
4. Consecration			
(a) Establishment	3476 12		7070 ..
(b) Printing Service (cost of engraving)	3885 7 11		4000 ..
(c) Printing of Sanitary & Health	2 6 ..		100 ..
(d) Contingencies	714 7 6	13081 17	600 ..
5. Water Commission			
(a) Establishment	502 ..		500 ..
(b) Contingencies	79 1 ..	581 1 ..	60 ..
Total grant to		15236 15	15730 ..

Statement of Expenditure from Municipal Funds of the Town of Oshkosh for the official year 1880-81 (continued)

	1880-81		Res. Exp.
	Details with or without	Total of Major Accounts	1880-81
Account of Miscellaneous Municipal Purposes			
1. Lighting			
(a) Establishment	537 8.		500
(b) Contingencies	555 9.5	1000	500
2. Charities			
(a) Establishment			
(b) Contingencies			
3. Water & Roads			
4. Buildings			
5. Purchase of Land	105	105	100
6. Purchase of material			
7. Work done for Smith & Barker	73 2.	73 2.	200
8. Manufacture of measures	60	60	60
9. Manufacture of Prudette	16 4.	16 4.	100
10. Contributions to the pay of Police	3470 9.9	3470 9.9	3000
11. General charges	37 12.	37 12.	
Total from A. D.		5125 12.2	4790

Statement of Expenditure from Municipal Funds of the Town of Oshkosh for the official year 1880-81 (concluded)

	1880-81		Res. Exp.
	Details with or without	Total of Major Accounts	1880-81
Account of Supervision & Management			
1. Office			
(a) Establishment	2376 8.		2376
(b) Contingencies	922 12	3098 32	600
2. Collection			
(a) Establishment	325 2.		300
(b) Contingencies	18	341 8.	60
3. Miscellaneous			
(a) Office rent	330		360
(b) Contributions to Oshkosh & Pay	57 6.	382 6.	
Total from V		382 6.	360
(Repayment of debt)			
(a) Municipal	170 9.1		
(b) Interest	674 12.9	945 4.5	950
Advances Receivable			
(a) from S.	83 6.6	813 6.6	1000
(b) from S.			
Grand Total Expenditure		46420 3.4	47790
Balance			
(a) Municipal Fund		16282 13.1	1720
Total		62702 6.5	49510

Notes to Statement A

Position of Municipality of Oshkosh on 31st May 1881

Balance	{	Cash	16282-13-1
		Securities	621-0-0
Value of Premises &c			12000-0-0
Advanced Receivable			0-0-0
			29103-13-1
Debt not unpaid (Prudette)			10264-0-0
Total A.			12829-13-1

Wm. Oshkosh
Principal
Oshkosh Municipality

Statement A. Detail of allotment for
Expenditure on Public Works estimated to cost £ 100 or
part thereof.

Project	Amount Estimated	Part to be paid by the Council	Expenditure Actual to date	Remarks
(a) Communications				
(1) Constructing rough stone muckmills & parapets on the Helen Road.	200	"	300	Sanctioned in Regular estimate vide 20 & 23 1975 of 30th April 1981.
Total	300	"	300	
(b) Buildings				
(1) Construction of shed & ramp over muckmills on the Helen Road, and the conversion of the existing cart shed into a vegetable & fruit market.	1600	"		Not a barrow sign necessary at this in the above market estimate.
(2) Construction of municipal store in S. corner of op.	2520	"	2212	Sanctioned vide Regular estimate for the year.
Total	2820	"	2212	
(c) Drainage				
(1) Repairing stand & latrine at S. corner of S. corner S. corner of S. corner	7000	"	700	
Total	7000	"	700	
(d) Water Supply				
(1) Miscellaneous				
Repairing round latrines & Constructing large embankment in dangerous places	1000	"	3000	
Total	1000	"	3000	
Grand Total	15120	"	15120	

Statement B. Detail of allotment for expenditure
on Public Works (continued).
Part II Repaired

22.91
14

Project	Amount	Remarks
(a) Communications		
(1) 4 1/2 miles of class road @ £ 300. 0. 0 per mile	1399. 0. 0	
(2) 3 1/2 miles of class road @ £ 250. 0. 0 per mile	881. 0. 0	
(3) 2 1/2 miles of class road @ £ 100. 0. 0 per mile	296. 0. 0	
(4) 1/2 mile of class road @ £ 27. 5. 0 per mile	20. 0. 0	
(5) Provisional fund for 25 miles 1 1/2 furlongs of road	5230. 0. 0	
(6) Repairing of the roads leading to the S. corner	160. 0. 0	vide Regular Estimate for the year 1975 of 30th April 1981.
(7) Repairing of the roads leading to the S. corner	7890. 0. 0	
(8) Repairing of the roads leading to the S. corner	300. 0. 0	
(9) Repairing of the roads leading to the S. corner	100. 0. 0	
Total	21990. 0. 0	
(b) Buildings		
(1) Repairing & improving the market challan	1000. 0. 0	vide Regular Estimate for the year 1975 of 30th April 1981.
(2) Repairing & improving the market challan	1000. 0. 0	
(3) Repairing & improving the market challan	200. 0. 0	
(4) Repairing & improving the market challan	131. 12. 0	
Total	2431. 12. 0	
(c) Drainage		
(1) Repairing the water supply channel	300. 0. 0	
Total	300. 0. 0	
(d) Miscellaneous		
Repairing fences, leveling & filling in market	136. 5. 6	
Total	136. 5. 6	
Grand Total	43584. 1. 6	

For the Council
Secretary

Statement A B. Detail of Municipal Establishment

	CP.	Salary per Month	Salary per Annum	Total
Grant I Public Works				
Blacksmith	1	32	362 28	
Wellhead boy	1	5	58	
Stockkeeper				
Total		37	420 28	420 28
Grant II Education				
6 Inspectors				
Master				
Class				
Inspectors				
Total				
Grant III Sanitation & Medical Service				
1 Hospitals & Dispensaries				
Messal Subordinate				
Stenographer				
Surveys				
Total				
2 Vaccination				
Vaccinator	1	18	184 32	
Board				
Total		18	184 32	184 32
3 Registration				
Registrars	1	12	132	
Board				
Total		12	132	132
4 Conservancy				
Conservancy Inspectors	1	70	1080	
Conservancy Inspectors	1	40	527 16	
Master	3	45	537	
Scavenger Board	1	9	107	
do 1st class	23	18	216 48	
do 2nd class	28	17	207 67	
do 3rd class	1	48	524 30	
do 4th class	8	10	107 73	
do 5th class	14	12	126 66	
Total		76	1076 12	1076 12

Statement B B. Detail of Municipal Establishment

2.29/15

	CP.	Salary per Month	Salary per Annum	Total
5. Water Source				
Inspector	1	35	420	
Board	4	37	444	
Total		67	864	864
6. Miscellaneous Municipal Purposes				
1 Lighting				
Maintenance	5	40	527 50	
Board				
Total		40	527 50	527 50
7. Charities				
Surveys				
Total				
8. Supervision & Management				
1 Office				
Manager	1	100	1200	
Stenographer	1	50	600	
do	1	20	240	
Board	2	18	216	
Total		198	2356	2356
9. Collection				
Process served	1	17	204	
do		10	120	
Total		27	324	324

Colasman & Co. Municipal

Statement of Expenses

229/16

Year	Actual for previous year	Estimate for current year	Actual for current year	Balance
1. Sales & Taxes				
(a) Rate on houses	18407 1/4	17200	18300	100
(b) Rate on land	2822 5/4	2600	2717 1/2	105
(c) Tax on carts &c	3361	3300	3053	307
(d) Tax on vehicles & animals	3549 1/2	3400	3640	148
(e) Registration of carts	400	100	416	316
(f) Tolls				
(g) Licenses	242 8/11	150	278 8/11	128 8/11
2. Contribution from Provincial Funds				
(a) Communications			6362 8/11	6362 8/11
3. Contribution from Special Funds				
(a) Surplus Ponds Fund	144 5/11	150	27 13/11	117 18/11
5. Fines & Fees under By-laws &c				
& Sale of A	708 6/11	500	807 1/11	298 5/11
7. Rent of Houses, farms, markets &c				
(a) Rent of Municipal market	3245 5/8	3200	3647 3/8	399 1/8
(b) Rent of Slaughter House	3313 1/4	3200	3732	418 1/4
(c) Rent of cart stand	1270	1200	1340	70
8. Payments for Municipal Services				
Supervise parks				
(a) Private scavenging	1807 8/11	1800	2058	250 2/11
(b) Work done for public parks	82	150	87 13/11	62 7/11
(c) Burying dead animals	62	50	50	12
9. Endowments private contributions				
Donation & Miscellaneous Receipts				
10. Miscellaneous				
(a) Sale of materials Tools & Plant	37 13/11	50	96	58 6/11
(b) Sale of Poudrette	100	500		400
(c) Sale of measures	40 10/11	50	55 2/11	14 8/11
(d) Sale of Sweepings		100	111 2/11	11 2/11
(e) Subsidies				
(f) Refunds		50		50
(g) Sale of Rape Seed			2	2
(h) Rent of Grazing ground	10			10
12. Advances Recovered				
from Municipal Servants				
Deposit Accounts				
13. Balances				
at Municipal Fund	6927 2/11	10000	10042 2/11	3015 2/11
Total	46967 1/4	44190	62423 0/11	14543 7/11

Explanation of variations

The actual amount of the 3rd year is less than the estimate for the 3rd year because of the following reasons:—
 1. The amount of the 3rd year is less than the estimate for the 3rd year because of the following reasons:—
 2. The amount of the 3rd year is less than the estimate for the 3rd year because of the following reasons:—
 3. The amount of the 3rd year is less than the estimate for the 3rd year because of the following reasons:—
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The actual amount of the 3rd year is less than the estimate for the 3rd year because of the following reasons:—
 1. The amount of the 3rd year is less than the estimate for the 3rd year because of the following reasons:—
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 3. The amount of the 3rd year is less than the estimate for the 3rd year because of the following reasons:—
 4. The amount of the 3rd year is less than the estimate for the 3rd year because of the following reasons:—
 5. The amount of the 3rd year is less than the estimate for the 3rd year because of the following reasons:—

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 3. The amount of the 3rd year is less than the estimate for the 3rd year because of the following reasons:—
 4. The amount of the 3rd year is less than the estimate for the 3rd year because of the following reasons:—
 5. The amount of the 3rd year is less than the estimate for the 3rd year because of the following reasons:—

Compendium Statement of 13. Comparison

2291
17

Items	Actual 1900	Actual 1901	Actual 1902
Grant I. Public Works			
1. Street works			
(a) Communications	1000		200
(b) Buildings		1000	225
(c) Drainage		7000	700
(d) Water Supply			
(e) Miscellaneous	172	1000	200
2. Repairs			
(a) Communications	3650	3000	5190
(b) Buildings	1805	100	2431
(c) Drainage		1000	
(d) Water Supply		500	300
(e) Miscellaneous	673	100	100
3. Public Works			
(a) Public Works	573	1000	170
(b) Public Works	231	100	170
4. Contribution to Local Funds			
(a) Contribution to Local Funds		2000	2000
Total Grant I.	1000	1000	1000
Grant II. Education			
1. Grants in aid			
(a) Grants in aid	600	600	550
(b) Grants in aid	300	300	261
(c) Grants in aid	150	300	192
2. Grants in aid			
(a) Grants in aid		50	34
(b) Grants in aid	30	30	34
3. Inspection			
(a) Inspection	300	300	200
Total Grant II.	1000	1000	1000
Grant III. Sanitation & General			
1. Sanitation & General			
(a) Sanitation & General		200	
(b) Sanitation & General	175	200	200
(c) Sanitation & General	100	500	500
2. Sanitation & General			
(a) Sanitation & General	200	200	100
(b) Sanitation & General	20	200	200
3. Sanitation & General			
(a) Sanitation & General	100	100	100
(b) Sanitation & General			
4. Sanitation & General			
(a) Sanitation & General	300	300	300
(b) Sanitation & General	300	300	300
(c) Sanitation & General	300	300	300
Total Grant III.	1000	1000	1000

Statement of 13. Comparison

1. Street works

(a) Communications

(b) Buildings

(c) Drainage

(d) Water Supply

(e) Miscellaneous

2. Repairs

(a) Communications

(b) Buildings

(c) Drainage

(d) Water Supply

(e) Miscellaneous

3. Public Works

(a) Public Works

(b) Public Works

4. Contribution to Local Funds

(a) Contribution to Local Funds

Total Grant I.

Grant II. Education

1. Grants in aid

(a) Grants in aid

(b) Grants in aid

(c) Grants in aid

2. Grants in aid

(a) Grants in aid

(b) Grants in aid

3. Inspection

(a) Inspection

(b) Inspection

Total Grant II.

Grant III. Sanitation & General

1. Sanitation & General

(a) Sanitation & General

(b) Sanitation & General

(c) Sanitation & General

2. Sanitation & General

(a) Sanitation & General

(b) Sanitation & General

3. Sanitation & General

(a) Sanitation & General

(b) Sanitation & General

4. Sanitation & General

(a) Sanitation & General

(b) Sanitation & General

(c) Sanitation & General

Total Grant III.

8/2/1914

Head	Actual paid 1900	Actual paid 1901	Actual paid 1902	Actual paid 1903	Actual paid 1904
Grant to Wisconsin Municipal					
1. Expense					
(a) Establishment	537 10	310 00	537 80		
(b) Contingencies	277 70	8 00	55 50		
2. Contingencies					
(a) Establishment					
(b) Contingencies					
3. Watering Road					
4. Expenses	28	100	100		
5. Purchase of land					
6. Purchase of materials					
7. Work done for private parties	19 50	200	70		
8. Manufacture of measures	569	50	10		
9. Manufacture of barrels	23 10	100	16 40		
10. Moving of hay & other	2370 87	3000	3470 97		
11. Contingencies			317 10		
Total Grant II	3655 49	4770	5125 22		
Grant & Supervision & management					
1. Office					
(a) Establishment	221 60	207 60	237 50		
(b) Contingencies	596 40	600	702 10		
2. Contingencies					
(a) Establishment	220	200	225 20		
(b) Contingencies		6	10		
3. Miscellaneous					
(a) Office rent	30	360	330		
(b) Cont. to City, State, & Nat. Dep.			37 60		
Total Grant V	2045 10	3600	3820 12		
Repayment of debt					
(a) Principal	250 00	250	250 00		
(b) Interest	478 20	900	577 10		
Advances Receivable					
Deposits	811 14	1000	812 66		
Deposits					
Balance					
Total Municipal Fund	15050 21	17200	15202 13		
Total	46755 9	47770	46200 27		

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Statement of Municipality of Oshawa annual
Abstract of Deposits account for the year 1880-81

Balance brought forward	109 10 1/2	Credited to Municipal Trust	400 00
Deposits by applicants	500 00	Returned to applicants	400 00
Do by Amherst	100 00	Returned to applicants	400 00
Total	309 10 1/2	Total	309 10 1/2

Statement of Municipality of Oshawa annual
Revenue & Collection Balance Statement for the year 1880-81
Current.

	1 Amount applied	2 Collected	3 Amount on app'l Municipal	4 With off and income rate	5 Total Estimated Balance	6 Balance forward
Rate on houses &c	19101 20	1009 4 1/2	261 2 1/2	394 1 1/2	1790 10 1/2	1790 10 1/2
Rate on houses &c	3500 3 1/2	2317 9 1/2	27 8	26 7 1/2	2373 8 1/2	2373 8 1/2
Rate on houses &c	296 10	297 1 1/2	20 1/2	20 1/2	296 10	296 10
Total	22897 5 1/2	2544 1 1/2	288 1 1/2	640 1 1/2	23044 5 3/4	23044 5 3/4

Amount

	1 Balance forward	2 Amount applied	3 Total Amount	4 Collected	5 Amount on app'l Municipal	6 With off	7 Balance forward
Rate on houses &c	1050 9 1/2	206 9 1/2	551 9 1/2	209 2 1/2	7 1/2	137 6 3/4	517 1 1/2
Rate on houses &c	308 0 7 1/2	...	308 0 7 1/2	20 7 1/2	...	34 0 1/2	100 0 3/4
Rate on houses &c	342 1 1/2	...	342 1 1/2	61 3 1/2	...	280 8 1/2	342 1 1/2
Total	1695 1 1/2	206 9 1/2	1901 10 1 1/2	290 1 1/2	7 1/2	272 1 1/2	930 0 3/4

Statement of
Revenue & Collection

Statement of Revenue & Collection of Oshawa for the year 1880-81

	1 Amount applied	2 Collected	3 Amount on app'l Municipal	4 With off and income rate	5 Total Estimated Balance	6 Balance forward
Rate on houses &c	19101 20	1009 4 1/2	261 2 1/2	394 1 1/2	1790 10 1/2	1790 10 1/2
Rate on houses &c	3500 3 1/2	2317 9 1/2	27 8	26 7 1/2	2373 8 1/2	2373 8 1/2
Rate on houses &c	296 10	297 1 1/2	20 1/2	20 1/2	296 10	296 10
Total	22897 5 1/2	2544 1 1/2	288 1 1/2	640 1 1/2	23044 5 3/4	23044 5 3/4

2291
19

Appendix A

1. Name of Municipality	Potassamund
2. Population under last Census	1396
3. Number of Commissioners	
(a) In office	1
(b) Retired	10
(c) Elected	
	<u>Total 11</u>
(d) Officials	5
(e) Non officials	6
(f) Europeans	5
(g) Natives	1
4. Incidence of Taxation (Municipal & District)	
Per head of population Rs. 0. 4. 11	
5. Incidence of Income (not including balances)	
Per head of population Rs. 0. 13. 2	
6. Total number of meetings held during the year	17
7. Average attendance at each meeting	
(a) Official Commissioners	10.70
(b) Non officials	9.16
(c) Europeans	5.11
(d) Natives	1.55

Potassamund
Mun. C. Commissioner's Office
28th September 1901

For District
Potassamund Municipality

Ch

Potassamund
Mun. C. Commissioner's Office
Potassamund Municipality

In accordance with the resolution passed in pursuance of the proceedings of the Commission bearing date the 10th May 1901, I beg to state that I have conducted the accounts of the Potassamund Municipality and beg leave to submit the following thereon.

- The following were examined
- (1) Register of European Houses
 - (2) Register of Native Houses
 - (3) Register of Profession Tax
 - (4) Register of Land
 - (5) Register of Animals & Vehicles
 - (6) Register of Cattle
 - (7) Abstracts of Receipts & Payments
 - (8) Voucher in support of Payments
 - (9) Bal. B. Pass Booked 9.12.1901
 - (10) Acquittances Receipts of Salaries
 - (11) Cash Book of the Municipality
 - (12) Bank Passbooks of Chellam & Co. Sec.

The income for the current year Rs. 19,000.00; the expenditure Rs. 18,490.00; the difference of Rs. 510.00 is due to that sum being credited twice first as a deposit and then to the proper head as real income.

the bank account.

Should any money be paid
which is in my deposit of 1889
which have I expect been either
deposited or taken. I understand
that the ground about the
vicinity of the bridge bank is not
yet entirely up to the
municipal fund and that there is a
time around when they could for
see and all appear to be their
proper head of account. The
municipal fund holding the bank
has been a part of the current
fund and not of the common
in place of deposit. The condition
under which the fund
will be approached.

It appears to me to be appropriate
to the municipal fund during
the faithful performance of the
a free will any sum be served
under conditions of appropriation
only in case of failure to fulfill
such a condition. Apart from
the question of illegality I doubt
whether it be equitable to do so.
Provided it leads to complication
with accounts to say nothing of
the anomaly of crediting the
same sum twice as the municipal
fund has means of affording
a counter claim to share off the
fund.

first audit of that is now at
the Treasury.

On the 1st of March 1889. It has been
probably paid up with realization
It appears to be -

Amount due	16225.10.0
Collected & received for 1888	1000.0.0
Outstanding	15225.10.0
Realization	1000.0.0
Difference of	14225.10.0
Realization	14225.10.0

The difference of realization is
due to only half a year's teaching
collected in some cases & thought as
never to be paid forward as
proceeds.

On the 1st of March 1889. It has been

Amount due	2897.10.0
Collected & brought	1000.0.0
to account	2897.10.0
Outstanding	1897.10.0
Realization	2897.10.0

The following is a notice
on 31st March 1889 of 113.10.0
to 10.10.0 entered as 10.10.0
Success of 0.0.0
on 31st January 1889 of 95.0.0
Credit offered for 95.0.0
less of 0.0.0
on 1st March 1889 of 95.0.0
entered as 95.0.0
on 1st August 1889 of 69.5.5
entered as 69.5.5
on 1st August 1889 of 69.5.5

1000 November 1880
 realized & credited as follows
 1000

Register of Profession Day Synopses
 Demand 1st half year 1897 0.0
 do 2d half year 1898 8.0
 1898.8.0

Collected & brought to
 account 297.8.0
 outstanding 997.0.0
 3965.8.0

On 3 September 1880 Amount of 1st
 No 18 (2d class) 25.0.0
 " 11 (1st class) 6.0.0
 " 11 (3d class) 12.8.0
 " 11 (4th class) 3.0.0 46.8.0
 collected as 40.0.0
 1.8.8.0

1st 6th class for 1st half year for the
 first half year supposed to have
 been paid on 6 September 1880
 not brought to account in the
 cash book.

Note of the 6th class for 1st half year
 for the 1.8.0, supposed to have been
 made is not brought to account
 as no date is given however it
 is difficult to trace and doubtful
 whether collected at all.

Register of Land Synopses
 Demand 3220.9.7
 Collected & brought to
 account 2817.9.11
 outstanding 402.15.8 3220.9.7

11

11

On the 6th day of August for the
 1st 2nd class as the 1st.

On 8th March 1898 is quoted as
 he will be a friend of mine for
 but of no real consequence as
 such a number with the Register
 the 17th March amount of 15.0.0 for
 11.9.0 entered at 11.3.0 less of
 11.3.0

On 21st March amount of 15.0.0 for
 11.15.0 entered at 11.3.0 less of
 11.3.0

On 23rd March amount of 15.0.0 for
 11.15.0 entered at 11.3.0 less of
 11.3.0

Register of Land Synopses

Demand for 1st half year 1898 0.0
 do for 2d do 1899 12.0
 3729.0.0
 Collected 3689.8.0
 outstanding 40.0.0
 accounted 7.2.0 3729.0.0

On 7th January 1898 100.0.0
 a registration of 11.8.0 entered at
 11.18.0 less of 0.0.0
 11.1.0 for the 1st half year
 from October 1898 collected
 in September before 1898.

Register of Land Synopses. This has
 been correctly paid up with
 realizations.

Demand 118.0.0
 collected 118.0.0
 outstanding 0.0.0 118.0.0

on 10th Sept. 1881. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

My health is better, but I have
 kept up the same for all the
 summer. I have been very much
 with my coughing & I have
 been very much disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

On 10th Sept. 1881. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business. On 10th Sept. 1881. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

On 10th October 1880. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

On 10th November 1880. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

On 10th December 1880. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

On 10th January 1881. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

On 10th January 1881. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

On 10th February 1881. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

On 10th March 1881. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

On 10th April 1881. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

On 10th May 1881. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

On 10th June 1881. I have
 been very considerably disturbed with
 my illness & I regret that I have
 been unable to attend to my
 business.

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CUBA 2011 No

4211

John R. Bunker Co.

Age Group	Percentage of Respondents
18-29	85%
30-49	80%
50-69	75%
70+	70%

[illegible]

1844 Aug 20

1870

Adiantum punctatum

I have the honor to acknowledge the following report on the working of the Colerainwood Municipal Works for the official year 1899-00. The functioning of its works, with the accompanying prescribed statements, are annexed to the report with, dear Sir, with the various headings as they fall under the Receipts & Expenditure of the account.

2. *Reed Co.*

The year, it will be seen, opened with a Cash balance of \$4,948.24. Explanation regarding the unusually large amount of which was given in last year's report. The Receipts from all sources amounted to \$7,950.15-6, thus making a total of available funds

for the income of the year 1873 was
 against an estimated total amount
 of \$8,500, while the actual receipts
 of the previous year were \$8,400.
 The marked difference between the
 estimated and actual total income
 of the year arose from the larger
 amount of balance of \$1,000 in the
 latter compared with \$1,000 in the
 former, and further from the
 contribution of \$1,000 in the latter
 in C. O. D. to the total of \$1,000
 from the same source, which had previously been
 drawn & expended by the
 P. R. Department.

The first head of receipt
 taken notice of is
 "Taxes and Fees", under which is
 shown an income of \$2,813.45, as
 against an estimate of \$2,700. The
 receipts under this head for the past
 four years were:

1877.78.	1878.79.	1879.80.	1880.81.
26913	26913	26913	26913

The causes of the variation between
 the amount for the year under report
 and that for the previous year, will
 be explained under the minor heads
 now to be noticed. The falling off in
 the total receipts arose from the collection
 of a portion of the Profession tax on

Military

9.971
 2.9

all the officers having been
 under the impression that the
 of Government was explained in the
 letter of the 10th of the month of
 from the United States to the
 2nd April 1881.

The other sources of receipts
 this item was the same as in the
 500 but more than the estimate for
 the year, but owing to the revision
 of the estimate, as shown, and
 compared with the results of previous
 years under:

1877.78.	1878.79.	1879.80.	1880.81.
10300	10300	10300	10300

The same in 1879.80 was \$1,000,000
 in the rate of increase of the
 not explained in last year's report,
 while the slight falling off in the
 year 1879.80 resulted from the revision
 of the estimate, which by certain
 caused therein a spread over the
 to separate the total receipts
 only nominal. Comparing the receipts
 of the year under report with that of the
 previous year, it will be observed, that
 a difference of \$100,000. This is accounted
 for by a portion of the dues, having
 been created owing to the Census
 operations toward the close of the
 year, and occupied a considerable portion

of the duties of the office. It is probable that much of the amount of duty has been collected.

(b) As to the receipts from this source, none of 1877-78 against an estimate of £2000, the increase being of 1878-79 arising mainly from the introduction, for the first time, during the year of the assessment on pasture lands within Lower limits. The amount for which no estimate was made, closely estimated at the time of the submission of the Budget. The receipts for the past 3 years were:-

1876-77	1877-78	1878-79
£	£	£
165	2822	2917

The increase in the year under report compared with the previous year is due to the periods of exemption from assessment on certain cultivated areas having terminated. The sudden increase in the year 1877-78, was owing, as already explained, to the transfer from the House Register of assessments on certain lands.

(c) Taper Auto Provisions brought in £4000 or £450 below the amount estimated for (the 3500) - this falling off has been explained above in para. 3. a portion of which has been struck off as irrecoverable from the arrears - Statement to H. W. Some of the Military

Officers

Curry - the
estimated
actual
of the

officers from whom it was due having left India. Since the introduction of Act XI of 1881, however, no sufficient provision has been made in obtaining the actual figures from military officers. The actual figures for the past half year have been promptly realized - no receipts under this head since the introduction of the law in 1878-79 were:-

1876-77	1877-78	1878-79
£	£	£
2291	2291	2291

(d) Taper Vehicles & animals. The receipts from this source amounted to £2670 against £3000 provided for in the Estimate and were £91 in excess of the previous year's collection, being the highest figure recorded since the imposition of the tax. Of this sum £1715 were paid on Vehicles and £955 on animals. The actuals of the past 3 years were:-

1876-77	1877-78	1878-79	1879-80	1880-81
£	£	£	£	£
3226	3134	3653	3347	3640

showing that the tax had maintained a comparatively uniform maximum during the last 3 years.

(e) Registration of Cattle brought in £116 against £400 budgeted for & actuals in the previous year of £402.

(f) Licensed Reproducts from this source

[illegible]

particular in the matter of the
particulars of the same.

reason, he lost about £1000.
This would reduce the income
from direct taxation to about £4
2400 and the incidence per head of
resident population to about 1.15.9
after allowing a due weight to the
proportion of the wealth to the
population. In comparison with
other native towns in the
Province, this rate would be
considered as appreciable. In
making the attempt, as directed
by Government in para. 3 of their
order on 12th June 1900, to
deduce from the annual able statistics
what the incidence per head of
the non-resident population might be,
considerable difficulty is experienced.
There are no means of ascertaining
the number of the followers of the
and of their families &c, so that
visitors make a short stay and
are succeeded by others within the
year, assuming the whole number
to be about 1000, the incidence per
head on the estimated proportion
of the revenues contributed by them
would be £4.4 or thereabouts.

5. Contribution from Provincial
Funds. A sum of £462.7.0 was
contributed from Provincial Funds by
G.O. & Co dated 8 June 1900 for the
maintenance & supervision charges of
certain principal roads within the
Municipality. This amount was in
previous years drawn and expended
directly by the P.M.W.

6. Contributions from Special Funds.
The Surplus Pound Fund handed over
to the Municipality was only £27.13.6
against an estimate of £150 and which
in the previous year of £100.5.0. The
explanation of this comparatively
small contribution is that, in the
year under report, a rearrangement
of the Pound accounts was carried out,
whereby the Surplus of one Pound
contributed to meet the deficit in
another, a general smaller divisible
surplus resulting.

7. Fines & Licenses & Rates
& Schedule A. These amounted to
£807.11.0 against an estimate of
£500, & actually £708.6.6 in the
previous year. Of this sum £575.0.0
was the amount received from the
Magistrate from time to time as
fines realized for offences under the
Police and Towns Improvement Acts.

and High Land, according to the number
 from the same source in the previous
 year. The following statement
 exhibits the result of proceedings
 during the past 10 years:

Number of Cases	1877-78	1878-79	1879-80	1880-81	Total
Number of cases brought forward	63	70	23	23	180
Number of cases dismissed	264	405	216	210	1100
Total	327	475	239	233	1274

From this table it will be
 gathered, that proceedings are
 instituted with some degree of delay,
 only 74 cases being brought
 out of 200 cases. The Commission
 fully accept the view expressed by
 government in last years review regard-
 ing the non-remission of penalties
 in cases of prosecution.
 A statement showing the number of
 coercive process resorted to during
 the past few years is subjoined.

	1877-78	1878-79	1879-80	1880-81
Number of warrants	152	185	312	306
Number of other writs	407	427	654	136
Number of process	559	612	966	442

Admittedly, however, although the
 number of process against defaulters
 was large, still in no case was it
 necessary to ^{resort} to the sale of distrained
 property.

As to the period 1877-78, although the
 number of process against defaulters
 was large, still in no case was it
 necessary to ^{resort} to the sale of distrained
 property.
 As to the period 1878-79, although the
 number of process against defaulters
 was large, still in no case was it
 necessary to ^{resort} to the sale of distrained
 property.
 As to the period 1879-80, although the
 number of process against defaulters
 was large, still in no case was it
 necessary to ^{resort} to the sale of distrained
 property.
 As to the period 1880-81, although the
 number of process against defaulters
 was large, still in no case was it
 necessary to ^{resort} to the sale of distrained
 property.

	1877-78	1878-79	1879-80	1880-81
Market place	3067	2833	2200	2266
Slughter house	2502	2343	3073	3214
Bansy lands	1130	1400	900	1090
Total	6699	6576	6173	6570

Improvements are much needed in
 each of the above institutions and the
 Commission hope shortly to be able
 to

submit for approval some well-
designed schemes for other purposes
in question.

9. The fund for Purabi scavenging
during the year amounted to Rs 2000
against Rs 1800 entered in the budget.
Witnessing a favorable season
~~income~~ it is hoped that with
the appointment of a special Sanitary
officer and the expansion of the
system of conservancy for which
provision will shortly be made, con-
siderably enlarged receipts will yet
be shown under this item.

10. Work done for private parties
shows a falling off of Rs 20 compared
with the Budget estimate, but is counter-
balanced by a corresponding decrease
of expenditure under the same head.

11. Miscellaneous. The receipts from
miscellaneous sources were estimated
at Rs 700 but only Rs 330 were realized.
This marked falling off is due chiefly
to the Ratan having been sold during
the year. Rs 500 were anticipated
as the probable income from this
source, having regard to the moderate
terms on which the article was
offered to the Public by advertisement.
The failure to sell is much to be regretted.

as

2291
33

As special efforts were made to carry
on the scavenging in a satisfactory
manner, the only offer made by the Municipality
for taking a large quantity of this
valuable manure had to be rejected
on sanitary grounds as the land to
which the manure was to be applied
lay within the established area of the
Purabi. Supplying the town with
water. A large quantity of Ratan
has thus remained on hand & the
further manufacture of the material
has for the present been stopped. The
Commissioners however have every
hope that by still further reducing
the price or even by making free
distributions of the article,
the quantity of which is now so great,
they will be able to establish the
merits sufficiently to create a steady
demand for it. The special Sanitary
officer's attention has been specially called
to this matter & he has expressed his
confidence that this may, at no dis-
tant time, become a permanent
source of revenue.

The following statement shows the
actual receipts of the Municipality -
exclusive of balances since its establish-
ment, the ordinary receipts being shown
separately from the Government Grants.

Balance forward	1000	1000
Received	1000	1000
Disbursements	1000	1000
Balance	1000	1000

10. The opening balance as explained above in para 9, was \$1000. It was for the balance to him as explained in account for.

Report of the

10. The total Report of the year as given in statement II was \$1000. It was a general or estimated statement of the year in the Budget for the year and appears in the aggregate with the other items under the several heads below. The following is a summary of the items under the various heads compared with the Budget figures.

Grant I	Expenditure	Budget
Repairs	4637	4600
Establishments	11308	11300
Public Health	420	400
P. W. Supervision	770	900
Grant II	2000	2000
Education	1218	1280
Grant III		
Hospitals & Dispensaries	402	900
Vaccination	280	200
Registration of B. & Thore	108	100
Conservancy	1082	1340
Water supply	891	800

Grant II	Expenditure	Budget
Public Health	5006	1000
Grant I		
Expenditure Management	8000	2291
Repairs	870	34
Repayment of Debt and Interest	3	0600
	908	700

Grant I Total 46150 47470

11. Grant I Public Works The expenditure under this head was \$10074. It was against an allotment of \$19600, which amount was distributed in the Regular Estimate for the year with the sanction of the Government and increased to \$23400. The reasons for the redistribution were explained fully in the Report. Submitting the Regular Estimate for 1880. 81.

12. New Works, Communications A sum of \$200 was appropriated in constructing a road. It was constructed in the place of the old road which was previously a detestable bridge with dangerous to the large body of people and cattle passing to and from the No. 100 and 100. The improvement now effected is of a substantial nature and really a useful work.

Buildings. It has been found
that under this item in the
year's estimate for 1900 the
present East stand into a fruit
and vegetable market and the
Commissioners have in contemplation
the construction of a daily market
on a more suitable site. The small
project above referred to was
abandoned and when submitting
the Regular Estimate for the year,
provision was made for £500 for
the following works:-

Municipal stores & workshop	£ 2200
Slaughterhouses	2000
Market cooking shed	1000
Repairs of Chattram	1400

From these grants an appropriation
was made of only £2212 for the
construction of the Municipal stores
& workshop & £1400 for the repairs
of the market Chattram, the proposed
expenditure for the other two items
remaining unappropriated the
works not being taken in hand
within the year.

Drainage. In the Budget
a sum of £9000 was proposed for
in the year as a first instalment
towards the commencement of the
Muzaffar Drainage Scheme. Out
of

2291
35

Out of this sum only £400 have
utilized for the survey & preparation
of Plans & Estimates. The reasons
for postponing other expenditure under
this head have been so fully explained
in the Report submitting the Regular
Estimate of the year, that they need
not be here repeated. Since the close
of the year the Government have appoin-
ted a Special Committee to examine
& report on this scheme with other
for local improvements, the Commissioners
have every confidence that the officers
of this station especially in respect of
Drainage & Water Supply will now
receive the consideration they deserve
and obtain from Government that
support which the circumstances
of Dacca would very fairly demand.

Under Miscellaneous a
sum of £1000 was provided but only
£341.10.4 were absorbed for plan-
ting trees round latrines to screen
them from public view, for the
construction of turfed embankments
in dangerous places along thoroughfares
and other petty improvements.

Repairs. Communications
The amount expended in the repairs

and on the other of the market and
inside of the building. The expenditure
limits was at \$4000 a year. The amount
of \$4000 was the amount of the
estimated (para 2) as due mainly
to the Special Grant. A contribution
from Provincial funds had not been
been given at the time of the
passing of the Budget. The work
also spent on improving and repairing
the road leading to the market for
which Canadian had been accounted
in the Regular Estimate of the year.

20. Buildings The Chief feature in
the estimate of B. B. B. is under
this heading is the building of the
improved improvements in the market
building which cost \$4000.

The work had been completed and the
Committee to inquire into the other
transferred as good as it had been.
Arrangements have been made for
working in certain parts only of the
building. Rules have been drawn
up for the maintenance of order and
and cleanliness therein and to secure
their observance and the proper
care of the premises a man has
been placed in Special charge of
them with marked benefit. Formerly
the effect of repair was soon obliterated
by the destructive habits
of the persons according to the
estimate. \$4000 were expended in

on repairs during the year. The Chief
feature in the estimate of B. B. B. is
under this heading is the building of the
improved improvements in the market
building which cost \$4000. The work
had been completed and the
Committee to inquire into the other
transferred as good as it had been.

21. Drainage as explained in
para 22 of the estimate for this purpose
was not sufficient. $\frac{2,391}{2K}$

22. Water Supply although the
Budget made provision for \$300 only
\$300 were found insufficient to meet
the repairs undertaken during the
year. A more efficient water
supply scheme in connection with the
drainage of the lower is now pending
the attention of the Special Committee
appointed as already mentioned.

23. Miscellaneous The expenditure
of \$136.5.6 was devoted to repairing
fences and carting & filling in certain
portions of the market grounds.

24. Tools & Plant The Budget
grant under this head was \$400
while the actual outlay amounted
to \$770. The excess arose from the
necessity for purchasing a pair of
bullocks and for constructing
in addition a night soil tank
in connection with the intended

conveyance

Concomitant operations. Reference for this was made in letter to Government of P. No. dated 9th October 1920.

25. Contribution to Local Fund for N.W. Supervision. The allotment consisted of Rs 2000 but this was subsequently raised, under sanction, to Rs 2400, corresponding with the increase in the normal expenditure. Only Rs 2000 however, were actually contributed. The difference of Rs 400 due from the date of the increase of the grant not having been drawn within the year.

26. Grant II. Education. The expenditure under this grant was Rs 1374. 10. 8 against an estimate of Rs 1250. The unexpended balance was due to the grant to the Church Missionary Society's Boys School having been repaid at by the conditions of the revised grant-in-aid code; and to only 4 months grants having been drawn within the year by the Bruck's Memorial School. The accompanying reports from the Dy. Inspectors of Schools of the Nilgiri Circle supplies information regarding the schools inspected. The Commissioners have pleasure in inviting attention to the increased attendance at the Bruck's

2291
25/37

Bruck's Memorial School. They hope that, as the school has been built recently renewed, the educational officers will be able to make a more favorable report of its status in the coming year. A Statement of Enrolment returns the number of children of school going age among the population of Palacurand is 409 while only 516 are entered as under instruction equivalent to 27 per cent. The return showing the children actually attending school is, however, somewhat defective as many children are under private instruction and there is attend in all private classes and schools, the proprietors of which are reluctant to supply information respecting them.

27. Grant III. Sanitation & Medical Services. The expenditure was Rs 15036. 1. 5 against a grant of Rs 15920 or Rs 884 below the estimate & against actuals of the previous year of Rs 15650. This expenditure, under the various minor heads will now be detailed as:-

28. Hospitals & Dispensaries. as observed in last year's Report. The Municipality contributed Rs 500 to the

St. Bartholomew's Hospital, the institution is mainly supported by Voluntary Contributions assisted by grants from Government equal to a moiety of the total receipts. The Medical officers' report statements are appended and show that a satisfactory amount of medical relief has been afforded to the population and that the general health of the station was good. A sum of Rs 202.00 was also paid on the score of this Municipality towards the cost of the Medical College at Madras.

29. Vaccination cost Rs 200.00 against an estimate of Rs 200. The total number of persons vaccinated was 543. or 4.38 per cent of the population against 4.08 in the previous year. The ratio of Vaccination to Births was as 1 to 20. The ratio to Deaths in different classes is as follows:-

Europeans & Eurasians	1: 20
Muslims	1: 72
Indians	1: 17

It will be observed that the objection to vaccination on the part of the last mentioned class still continues.

The falling off is in part due to the fact of Vaccinator having been vacant for about a month owing to the incumbent being absent for a short period.

and

and suspended from office some afterwards for misconduct, a little time elapsed before a substitute could be found to replace him.

30. Registration of Births & Deaths. This cost Rs 100 in the year. The work of registration was always performed by the Vaccinator for which he was allowed a remuneration of Rs 12 a month, but after the suspension of the Vaccinator above referred to, the duty was assigned to a special man on the same remuneration and the returns are more reliable now than they were before.

The births were 216 males & 220 females or 35.3 per mille of population, the previous year's result being 33.4 per mille. The registered deaths in the year were 809 of which 300 were males & 509 females or 28.9 per mille of the population, a gain of 26.7 per mille in the previous year. It should be mentioned that the above ratios of the year under report are calculated on the census of 1901 while those of the previous year are taken on that of 1891. It will be seen that the total deaths exceeded the total births by 79 and their ratio to the deaths was as 5 to 10. No epidemic prevailed during the year.

Continued

31 Conveyance The charge of the year for this the most important work of the municipality, was the sum of \$13081.87 against an estimate of \$11770 & actuals in the present year of \$11862.15.2 The establishment was slightly increased during the latter part of the year but the work was done for within the estimate the saving of \$1399 being occasioned by occasional absences of officers.

Sanitary Service, or the cost of Conveyance carts came to \$13880.4.11 this item when compared with the previous years expenditure, shows an increase of \$1784 caused by the up keep of the additional carts & bullocks purchased during the year & expended in part for improving the existing system of public conveyance & for extending it to private residences. The total cost is to some extent counterbalanced by larger receipts from service rendered in scavenging on private premises.

On Contingencies the expenditure was \$4179.6 against an allotment of \$600, the excess arising from the increase in the number of cattle and eight-wheeled carts made during the year. The total expenditure on Conveyance in past years compared as follows:

1876-77	11,335
1877-78	11,983
1878-79	12,354
1879-80	11,563
1880-81	13,081
	52,919
	39

32 Water Courses Establishment comprised as formerly, 1 Supervisor & 11 Men's clothing \$281.1.0 against an allotment of \$250.

33. Grant to the Municipal Commission The expenditure under this head was \$5125.12.2 against an estimate of \$4790 showing an increase of \$335. The reasons for the increase were (1) owing to the decision of the Government after its submission of the Budget, that the contribution towards the pay of the Police should be fixed at 60 per cent, only 50 per cent having been the provision in the previous year by the Census charged not having been included in the budget.

Under Lighting Contingencies only \$535.8.6 were expended against \$800 allotted, due to the decrease in the price of oil.

Under Manufacture of Powder the allotment was not absorbed for reasons stated in para 4 above. The headings under this grant call for no particular remarks.

Grant

7. Closing Balance. The balance at the close of the year amounted to the very large sum of Rs 16282.13.1 and was due to the non utilization of the fund provided for the Barga-
Mamag Sahasra & contain their work in contemplation.

Total 100

39. The report of the Medical Officer is appended & has already been reported to the Board in connection with Sanitation & Vital Statistics.

40. The Auditor's Report is also appended. The vouchers issued with account books are trifling & have been satisfactorily explained on the Office Registers, accounts & books were carefully & correctly kept.

41. The Commissioners consisted of 14 members 10 official & 4 non-official. Eight of the Commissioners were Europeans and 3 were natives. During the year 2 official members vacated their seats & were replaced by the present Assistant Commissioner and the Medical Officer Surgeon Major James Smith. There were 17 meetings held during the year with an average attendance at each meeting of 14.4 members of which no less than little more than half were non-officials.

42. In concluding this Report the Commissioners beg to submit that notwithstanding the many short comings in the Sanitary

Sanitary Condition of Ootacamund, they have done all that the limited funds at their disposal have permitted.

2291
161

I have the honor to be
Sir

Your most obedient servant

President
Ootacamund Municipality.

W. A.

at C. R. Russell Esq
President
of American Society

1/152

Dated 28th Sept. 1881
Recd. 30th Sept. 1881

CONFIDENTIAL NO.

Chickadee

Submitting the
Annual Report of
the Polk County
Municipality for
the year 1880, 81

3 April 1964

Calaver Grant School.
Wardsman Grant School.
Chico Indian School Boys School.
Pioneer Calaveras Boys School.
Ward's Grant School.
Ward's Indian School.
Chico Indian School. Ward's

1911

Admission to the
1st July 1881

Done

The City Reg. Inspector of schools
P. Canale Ave. & 51st Street

at R. Cooper Egg
Municipal Commission



In reference to your letter No. 102 dated 23^d June 1881, I have the honor to make the following Report on the State of the Schools marginally noted during the past official year.

2. Brooks Memorial School. This school was not examined by the H. G. S. Inspector during the year under reference. The H. G. S. Inspector examined it on the 1st March 1881 and the following remarks are taken from his report. The attendance of the school, has been being 19, 2, 3, 2, 21, at the time of the last inspection. The highest class was lower 10 which contained 9 pupils. There were 12 pupils in the 3^d class, none in the 2nd, 4th in the 1st, and 4 in the Infant class. 13 were from Europe and there were 5 Malones and 18 Hindustani boys were presented for the late Middle School Examination and 2 passed in the 1st class. Out of 44 presented for the Upper Primary School

The school was very poorly attended but the classes 2nd and 3rd were doing the best of the 1st class at inspection was satisfactory except in grammar the 2nd class did best in geography the 3rd class was best in all the subjects except reading and the 1st class did fairly well in writing and reading and dictation these appeared to be sufficient grounds in the school for the boys but the pattern are not good at far as dictation and the 1st class are weak in these are various schools in the neighborhood that are better with this, much work and of all will be required to become good the school even in moderate progress the Director of Public Instruction is receiving the A. G. Inspector's Report as to the results obtained by this school at the public examination plan as he that they are in different

Church Mission Society
Boys School - This school was examined by the A. G. Inspector on the 28th March, the attendance the class as follows:
 1st Standard class 12, 3rd 16, 2nd 21, 1st 25.
 Proper above 31 total 100 against 82 the previous year. In the 1st standard class there was one best in dictation, the class did poorly in handwriting, dictation and geography. In the 3rd Standard class there was one best in dictation

2291
 114

dictation free Arithmetic, English and writing and Dictation were poor there were two best in dictation and in the 2nd Standard class the handwriting of that class was inferior and also that of the 1st Standard class.

General intelligence was satisfactory the school was very poorly furnished. Roman Catholic Boys School - This school was visited by the A. G. Inspector in July last. The strength of the school on the 31st March was 108 against 72 the previous year but unable to continue the report to the required length as there are no records in this office to base my report upon.

Wesleyan Mission School
 This school was examined for double grant on the 2nd July 1880. the following table shows the number presented under each standard and the number passed.

Standards	I	II	III	IV
Presented	15	11	8	8
Passed	11	5	4	3

The amount of double grant earned for the year is £6.0.0 out of which £19 is from Provincial funds the A. G. Inspector inspected the school on the 26th March 1881. There was a good increase in strength the number on the Roll being 112. There was also a 6th standard class opened. English Reading of the

standard was very poor and the health was bad in 1875. The distillation of the 4th standard was a failure and the health of the station was poor.

6. To Mr. S. H. H. School, Kandal, the strength of this school in the 2nd year 1881 was 32. The school was examined for results in the 1st July 1880. For the 1st standard there were 9 boys presented and for the 2nd 4 and all of them have passed. Total amount earned by the school is 10 of 100 against 10 50 50 earned the previous year.

Shame to house No.

1881. By K. H. H. H. H.

1881. By K. H. H. H. H.

1881. By K. H. H. H. H.

(True Copy)

1881. By K. H. H. H. H.

President

Ostacum Municipal

3291/45

Report on the state of health of Ostacum for 1880.

No epidemic prevailed during the year 1880. The general health of the station for the past year was good. measles and whooping cough was very prevalent. The first seen in the both among Europeans and natives; most of the European children present in the station went through both diseases. Cholera and sore throats were also very common in the early months more especially. Cases of cholera were reported. There were several deaths from small pox in the town a few cases occurring in April, August, September, October and November, but the disease was not prevalent at any time. There were a few cases of chicken pox from time to time as usual.

The following table shows the causes of death:-

Small Pox	7
Fever	115
Bowel Complaint	74
Wounds	1
Accidents	3
Other Causes	114
Total	314

No deaths were registered during the month of July in consequence of the absence of the registrar.

The number vaccinated was as follows:-

Vaccinated

Vaccinated by the 2 small arms which
 were used on the 31st
 Vaccinated by the 2 small arms which
 were used on the 31st

282. 21. 1

The rainfall of the 5th Monsoon
 was about although the number of
 rainy days was considerable. The
 North East monsoon however is
 staying up for it. The total rain
 for the month of December was as follows:

January 1881 1.50
 February 1881 2.00
 March 1881 2.50
 April 1881 3.00
 May 1881 3.50
 June 1881 4.00
 July 1881 4.50
 August 1881 5.00
 September 1881 5.50
 October 1881 6.00
 November 1881 6.50
 December 1881 7.00

Sanitation

The wards were kept in excellent
 order in the stations fairly
 kept during the full season.
 The latrines were not kept in as
 good order as they ought to be
 but there had been much improve-
 ment in the last few months. The
 floors of the latrines seem to be as
 much used for the purpose of nature
 as the receptacles provided for the
 deposit of excreta. The drainage of
 the bazaar remained in the same
 unsatisfactory state as recorded in
 previous reports.

(Ed) M. S. Fox
 Surgeon Major
 Medical Officer
 Potala

2291
 46

To the above report of Surgeon
 Major Fox I have nothing to add
 more than during the month of
 December during which time I have
 been in charge of the Station has
 been exceedingly healthy the weather
 having been bright and bracing.

(Ed) J. Smith
 Surgeon Major
 Medical Officer
 Potala

(Free Copy)

President
 Potala

Statement showing the number of In-patient patients
 treated among Europeans and Natives during the
 official year 1880/81 at the Civil Dispensary, Potala

	Europeans		Natives	
	In	Out	In	Out
Remained	1	2	16	28
Admitted	41	90	486	720
Total	42	92	502	748
Discharged	36	89	452	690
Died	1	-	39	-
Remaining	5	19	11	20

(Ed) J. Smith
 Surgeon Major
 Medical Officer, Civil Dispensary
 Potala

(Free Copy)

President
 Potala

PROCEEDINGS OF THE MADRAS GOVERNMENT. 6221

Read the following letters:—

From the President, Municipal Commission, *Order* dated28th September 1881. No. 172.ORDER. 23rd Nov 1881 No. 2297.

The receipts and charges of the *Palakkad* Municipality for 1880-81 are compared below with the estimates for the year, and actuals for the year.

	Actuals 1879-80	Estimate 1880-81	Actuals 1880-81
Receipts.			
Balance brought forward	6,743	10,340	15,044
Rates on Houses and Lands	21,229	20,400	21,217
Taxes on Arts	3,361	3,500	3,033
Taxes on Vehicles and Animals	3,579	2,400	3,670
Registration of Carts	402	400	416
Tolls	"	"	"
Licenses	273	150	299
License Tax	"	"	"
Assignments by Government	144	150	6,690
Contribution from Local Funds	"	"	"
Fines and Fees	708	500	808
Endowments	"	"	"
Miscellaneous	10,267	10,350	11,246
Loans	"	"	"
Advances Recoverable	"	"	"
Total	46,756	49,190	62,423

Charges.				
GRANT I.				
New Works.				
Communications ..	1306		300	
Buildings ..		1600	3,212	
Sanitary and Miscellaneous ..	1725	10,000	1,015	
Repairs.				
Communications ..	3650	3,000	8,490	
Buildings ..	182	600	2,432	
Sanitary and Miscellaneous ..	68	1,600	436	
Establishment ..	524	440	420	
Tools and Plant ..	231	400	770	
Contributions to Local Funds ..		2,000	2,000	
GRANT II.	7,486	19,600	19,975	30.6
Training Schools ..				
Municipal Schools ..				
Salary Grants ..	1116	1,160	1,003	
Results Grants ..	30	80	75	
Schools on the combined system ..				
Inspection (Contribution) ..	240	240	240	
Miscellaneous ..				
GRANT III.	1311	1,200	1316	2.1
Hospitals and Dispensaries ..	500	500	500	
Medical College ..	198	200	202	
Sanitary Inspection ..		200		
Vaccination ..	224	250	233	
Registration of Births & Deaths ..	144	150	138	
Conservancy ..	12,699	14,620	13,963	
GRANT IV.	1375	15,200	15,156	24.1
Lighting ..	1,115	1,240	1,093	
Markets ..				
Choultries ..				
Travellers' Bungalow ..				
Avenues and Watering Roads ..	48	100	105	
Police ..	2,374	2,000	3,147	
Licence Tax ..				
Miscellaneous ..	89	350	457	
GRANT V.	365	4,790	5,155	6.2
Supervision and Management ..	3,486	3,690	3,824	6.1
Repayment of Debt ..	948	950	948	1.5
Advances Recoverable ..				
Refunds ..	815	1,000	813	1.3
Balances ..	15,044	1,720	16,283	26.1
Total ..	46,756	47,190	62,423	

Under G.O. 8th June 1880:
1st 1140.

Under the supervision of the
Public Works Department.

The receipts amounted
to Rs. 47379 against
Rs. 38800 estimated +
Rs. 39963 actuals of
1879-80. The increase
compared with the esti-
mate is principally
due to the grant from
Provincial Funds of
Rs. 6662-8-4 for the
maintenance of the
main line of communication
heretofore kept
under the supervision of the
Public Works Department.
The collections under Land Revenue
and Miscellaneous

we also slightly above the estimate, the

Miscellaneous ~~The~~

increase under the
land rate ~~being one~~

to the assessment for

the first time of ~~the~~

pasture land and

that under "Miscellaneous"

acres to be ~~lost~~

obtained for the leases of the

market, slaughter-

houses and ~~land~~

stand.

The falling off

in the Profession tax

receipts is ascribed

to the ~~non~~ collection of the

tax on military officers

83/91 29 22
~~having been~~

with reference to G.O.

1st May dated 9th June 1888.

It is ~~stated~~ ^{stated} that

Rs. 280-8-0 of ~~Rs.~~ new

rears and Rs. 550

of ~~Rs.~~ current demand

under this head were

written off during

the year as ~~provisional~~

at the ~~irreconcilable~~

amount under the

house and land rate

is shown as Rs. 254

The total increase

income derived from Rates & Taxes differs little from that realized in

little variation from

year being 28634 against

28844 in that year. The

28844

incidence of taxation

per head of population

taking the result of

the recent census is

Rs. 2-4-11 as against Rs.

2-14-4 calculated on

the old census figures.

A sum of Rs. 4,000

is roughly estimated

as the amount

contributed to the

Municipality by the non-resident

visitors, who are supposed

to number about

a thousand in the

course of the year.

As the amount

Some method may be devised of obtaining more correct information

on the subject.

will be forthcoming

with this head. The

uncollected balances

at the close of the

year were larger than

in 1879-80. The progress

of collection is

not so satisfactory

as it was in 1879-80.

The number of persons

affected is

greater

Considerable, owing to delay and interruption caused

Although

The number of persons

affected is

issued for collection
of taxes was nearly
equalled that of the
and was larger in some of the numerous instances in 1878-79
previous years. ~~but~~ in
no case ~~was~~ ^{did} it ~~become~~
necessity to ~~resort~~ ^{be} to the
sale of property.

There was a gratifying increase of revenue from the
~~the~~ private savings
ing service ~~which~~
~~has been in course~~
~~which is satisfactory~~
~~and it is hoped that~~

x 1879-80: 1,807
1880-81: 2,750

which, it is ~~improving~~
~~expressed~~,
it will develop still
further under the im-
proved sanitary ar-
rangements ~~now being~~
sanitary by Govt. of a special Sanitary Inspector
~~carefully~~. It is ~~much~~ to be regretted
~~disappointing~~ however
that no province ~~was~~ should have been
realized.

realized ⁹²⁴¹ during the
year ^{from} the sale of
poudrette for ^{the} man-
facturing ^{of} which special
arrangements ^{had been}
made. ~~Parasit~~ of the

The Govt. wish that the
the Comm. ~~could~~
plan the distribution
distribution of this
which for a limited
time, so as to create
the demand, which
at present is found
not to exist. It appears
possible that this source
of supply might be more
thoroughly resorted to by
the Govt. for the
Cinchona Cult. The
Cons. is ~~alternatively~~
represented to the point
Vice President's report
explains fully the state
and prospects of
this industry - and
the Government will
that the commissions
are hopeful that their
efforts in this direction
will meet with suc-
cess.

The expenditure
aggregated Rs. 4,6140
against an estimate
of

Rs. 47,470 and Rs.
3,171/2 spent in 1879-80
and was distributed
among the various grants
as noted below.

- Grant I Public Works 41.3
- " II Education 2.8
- " III Sanitation 32.6
- " IV Miscellaneous 11.1
- " V Salaries 8.3
- " Repayment of debt 2.1
- " Advances recoverable 1.8

The aggregate
expenditure under
Grant I Public Works
was nearly equal to
the total original
budget allotment
~~with the exception of~~
increased outlay
on

on repair of roads
from the special
grant from Provin-
cial funds. The
changes sanctioned
in para 4 of G.O. 21st
April 1881 at 1875 when
preparing the regular
estimate were only
partially carried
out. A building for
municipal stores was
constructed at a cost
of Rs. 3212 and the
allotment for drainage
works was not utilized
except to a trifling ex-
tent for want of
estimates

but the proposed
slainth. house and
containing water coking
shed were not taken
in hand. The extra
cost incurred during
the year ~~on~~ on
account of drainage
amounting to Rs. 700
and further action in
the matter ~~has~~ was
been postponed, pending

estimated as explained
in the G.O. above quoted.
The orders of Govt. in
the report of the
Public Works
Committee.

The charges for
Public Works Super-
vision consisting of
a staff which cost
Rs. 420, and of a con-
tribution to local funds
of Rs. 2000 for the ser-
vices of the Local Fund
Engineers amount to
14.5 per cent of the
total outlay on Public
Works.

The Educational
operations were con-
fined to the mainte-
nance of 3 Salang
Grant schools and
payment

There was a ^{marked}
improvement
in the attendance

9991/2 Grants to
payment of 2 Havelis

Grant schools. The

Brecks Memorial

School shows a

marked improvement.

It is hoped that the
recent changes ^{effected}

in the work
management
of the school will

produce more favor-
able results in the

current year.

The other schools
do not appear to

have made much
progress and ~~even~~

~~there is~~ the whole
situation in the

municipality.

as at other times with any improvement
in vaccination matters
municipality as
compared with the
previous year.

In the hospital contribution of £500.
was made paid to
St. Bartholomew's Hospi-
tal, in which
to which the vaccination
policy for the year
to which contribution
of £500, there were
treated during the
year 544 in and 8170
out patients. The re-
sults of vaccination
do not appear to be

satisfactory, only
vaccinations having been performed in 11
543 ~~cases~~ ^{persons} ~~against~~ ^{residents}
out of the population. 707 in 1879-80 and
884 in 1878-79.
The vaccination
the previous year being reported
having been vaccinated.
The

The falling off is at-
tributed to the ab-
sence of the vaccinator
for a month and
his subsequent sus-
pension from office.
for misconduct.
The duty of registering
births and deaths
performed by the
vaccinator was trans-
ferred from him during

The vaccination inspector for the year to a clerk spe-
cially appointed for the purpose. The
inspector reported that no births
or deaths were registered in the month of Aug.
during which the vaccinator was
illness. It is to be re-
gretted that timely steps
were not taken to
supply his place.
The year to a clerk spe-
cially appointed for the purpose. The
inspector reported that no births
or deaths were registered in the month of Aug.
during which the vaccinator was
illness. It is to be re-
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The year to a clerk spe-
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were not taken to
supply his place.
The year to a clerk spe-
cially appointed for the purpose. The
inspector reported that no births
or deaths were registered in the month of Aug.
during which the vaccinator was
illness. It is to be re-
gretted that timely steps
were not taken to
supply his place.

to the previous year.

The Sanitation of the town is receiving increased attention and it is hoped that ere long considerable improvements will take place in

this direction. No epidemic disease prevailed during the year.

It is observed that the contributions paid for the medical college viz. No. 207 is calculated on the bare receipts of the year excluding Provincial grants. An additional

amount is received by the President of the scheme evidently more than they were before, a small deduction due to the change of system above referred to.

- To
- The President of the Hospital
 - Procurator General
 - Board of Revenue
 - Accountant General
 - Sanitary Commissioner
 - Director of Public Instruction
 - Inspector General of Police
 - Surgeon General with the Govt. of Madras
 - President of the B. P. S.

additional Sanitary Inspecting Agency was paid during the year. No other was then included, as its share have been under unpaid liabilities in the Fortnightly Statement.

1871-72
22/9/72

20/10/72

Finance DEPARTMENT.

Calcutta Municipal
Principal Report
for 1884.

Under Disposal Docket.

PAPERS to be read in Proceedings:—

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CHAS. H. HENRY

First

DISPOSED OF

23 NOV 91

BY G. O. N. 2371

57

James C. Reynolds. R.

part on the working of
the Ootacamund banyan
during the 48 weeks
between