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# MADRAS RECORD OFFICE.

Government of Madras.

*Public* DEPARTMENT.

|                      |                          |
|----------------------|--------------------------|
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Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,*

10th October 1870.

Read the following papers:—

No. 52. From the Honorary Secretary to the Municipal Commission, Ootacamund, to the Chief Secretary to Government, Fort Saint George, dated Ootacamund, 9th July 1870.

By desire of the President, I have the honour to submit the Annual Report on the operations of the Ootacamund Municipality for the year 1869-70.

REPORT.

The funds of the Municipality have been derived from the following sources, viz.:—

|                                                                           | RS.    | A. | P. |
|---------------------------------------------------------------------------|--------|----|----|
| 1. Rate on Houses, Buildings, and Lands                                   | 12,813 | 11 | 10 |
| 2. Tax on Arts, Trades, and Professions                                   | 3,534  | 8  | 0  |
| 3. Tax on Carriages and Animals                                           | 2,555  | 4  | 0  |
| 4. Registration of Carts                                                  | 203    | 14 | 0  |
| 5. Fees for licensing Slaughter-houses, Cart-stands, and offensive Trades | 878    | 8  | 0  |
| 6. Fines and other Miscellaneous receipts                                 | 1,935  | 8  | 0  |
| 7. Market Tolls                                                           | 1,975  | 1  | 3  |
| Total                                                                     | 23,896 | 7  | 1  |
| Government contribution                                                   | 11,329 | 7  | 7  |
| Do. loan                                                                  | 11,006 | 12 | 8  |
| Grand Total                                                               | 46,232 | 11 | 4  |

*Expenditure.*

|                                                       | RS.    | A. | P. |
|-------------------------------------------------------|--------|----|----|
| 1. New Works and Improvements                         | 11,156 | 10 | 8  |
| 2. Repairs                                            | 7,266  | 9  | 6  |
| 3. Conservancy                                        | 9,166  | 13 | 7  |
| 4. Police                                             | 7,588  | 14 | 2  |
| 5. Establishment                                      | 3,775  | 5  | 0  |
| 6. Miscellaneous charges                              | 697    | 11 | 0  |
| For purposes other than those specified in Section 25 | 5,839  | 15 | 0  |
|                                                       | 45,491 | 14 | 11 |
| Cash balance on the 30th April 1870                   | 740    | 12 | 5  |
| Grand Total                                           | 46,232 | 11 | 4  |

2. The collections have fallen short of the estimate by Rupees 403-8-11; but when all the arrears, amounting to Rupees 1,070-14-11, have been realized, the estimate will be exceeded.

3. TAX ON HOUSES, BUILDINGS, AND LANDS.—The collections exceeded the estimate by Rupees 1,313-11-10; this is owing to the arrears of house-tax for the previous year having been brought to account during the year under report. The following statement shows what proportion of the total was derived from European and Native houses and lands, respectively:—

|                     | RS.    | A. | P. |
|---------------------|--------|----|----|
| 229 European Houses | 10,201 | 11 | 1  |
| 1649 Native Houses  | 2,321  | 6  | 6  |
| 36 Lands            | 290    | 10 | 3  |
| Total               | 12,813 | 11 | 10 |

It will be seen that the house-tax is the mainstay of the municipal revenues, more than half of the total receipts being derived from that source. Notwithstanding the depreciation in the value of house property, however, which has resulted of recent years, the appeals presented against the rates of assessment fixed by the Commissioners were only twenty-eight in number.

4. **TAX ON TRADES, PROFESSIONS, AND CALLINGS.**—Under this head 562 persons were assessed for the half-year ending 31st October 1869, and 549 persons during the half year ending 30th April 1870, and were placed in the following classes:—

| Class.   | No.        | No.          |
|----------|------------|--------------|
| 1 ... .. | 2 ... ..   | 2            |
| 2 ... .. | 52 ... ..  | 47           |
| 3 ... .. | 69 ... ..  | 66           |
| 4 ... .. | 163 ... .. | 160          |
| 5 ... .. | 276 ... .. | 274          |
| Total... | 562        | Total... 549 |

5. The actual collections amounted to little more than three-fourths of the estimate which was based on the sum realized during the year 1868-69.

The deficit is attributable to the slackness of trade during the past year, in consequence of which the petty merchants and bazaarmen migrated to the low country in considerable numbers. Hence the unproductiveness of the tax.

6. **TAX ON CARRIAGES, HORSES, AND OTHER ANIMALS.**—The sum realized under this head falls short of the estimate by Rupees 444-12-0. As the number of visitors to the hills and the number of vehicles and animals kept by them fluctuates considerably from year to year, this falling off is easily accounted for. Considerable difficulty, too, is experienced in ascertaining from visitors for brief periods the number of vehicles and animals for which they are liable, and in realizing the sums due before they take their departure.

7. The number of licenses issued during the half years ending 31st October 1869 and 30th April 1870, respectively, was as follows:—

|                                                        | Half-year ending<br>31st October 1869. | Half-year ending<br>30th April 1870. |
|--------------------------------------------------------|----------------------------------------|--------------------------------------|
| Four-wheeled Carriages on springs drawn by two Horses. | 17                                     | 11                                   |
| Do. do. drawn by Horse or Bullocks...                  | 83                                     | 56                                   |
| Two-wheeled Carriages drawn by Horse or Bullocks...    | 30                                     | 20                                   |
| Horses ... ..                                          | 123                                    | 62                                   |
| Ponies under thirteen hands ... ..                     | 163                                    | 126                                  |
| Do. under eleven hands...                              | 16                                     | 14                                   |
| Bullocks ... ..                                        | 212                                    | 277                                  |
| Asses ... ..                                           | 6                                      | 19                                   |

8. **REGISTRATION OF CARTS.**—The collections under this head were slightly in excess of the estimate. Eighty-one carts were licensed during the half year ending 31st October 1869, and ninety-seven during the half year ending 30th April 1870.

9. **FEES FOR LICENSING SLAUGHTER-HOUSES, &c.**—The sum realized falls short of the estimate by Rupees 1,231-8-0. This deficiency is due to the fact that the municipal slaughter-house was not ready for use so early in the year as was anticipated when the estimates were framed, and there were, therefore, no data available from which to calculate accurately the receipts from that source.

10. **FINES AND OTHER MISCELLANEOUS RECEIPTS.**—This source of income produced Rupees 1,935-8-0, against Rupees 844-6-0 during the previous year. This increase is due chiefly to greater activity on the part of the Police and Municipal servants in detecting offences against the Municipal Act and bye-laws.

11. **MARKET TOLLS.**—The receipts from this source were slightly in excess of the receipts for the year 1868-69. The difference calls for no special notice.

12. **NEW WORKS AND IMPROVEMENTS.**—The expenditure under this head during the past year amounts to Rupees 11,156-10-8. Of this sum, Rupees 7,025-6-8 was expended on the construction of thirty-seven latrines, and the balance, Rupees 4,131, on drainage.

A sum of Rupees 20,000 was entered in the estimate for new works and improvements. The estimates were framed on the supposition that the Commissioners would avail themselves to the full extent of the loan of Rupees 20,000, which was sanctioned in Government Order, No. 1112, dated 11th August 1869. It was found, however, impracticable to expend so large a sum with advantage in one year, and, accordingly, only half the number of latrines entered in the estimate were erected.

13. The cost of each latrine was Rupees 190.

The latrines are corrugated iron-sheds, roofed in at the top, with an asphalted floor; a trench in the floor forms a receptacle for the excreta, which is removed daily by the municipal carts.

These latrines have been found to answer admirably, and are freely resorted to by the natives.

14. Of the sum of Rupees 4,131-14-0 expended on drainage, Rupees 4,000 was handed over to the Department of Public Works for the improvement of the drainage of the bazaar, and the balance was laid out in the construction of drains in various parts of the town.

The estimate for the improvement of the bazaar amounts to Rupees 14,870.

The scheme consists in cutting down the bazaar roads and sloping the backyards of the adjacent houses, so as to admit of the storm water being readily carried off. As the scheme, which the Commissioners have commenced carrying out, is fully described in a memorandum from Colonel Farewell, embodied in *Proceedings of the Madras Government, Public Department*, dated 2nd September 1868, No. 1107, it is not necessary to enter into details here.

15. The work was not commenced till the close of last year; consequently, of the sum placed at the disposal of the Department of Public Works, only Rupees 2,380-9-11 was expended.

The following memorandum gives the details of the work done:—

*Quantity of work done on the Bazaar Drainage up to 31st March 1870.*

|                                                           |
|-----------------------------------------------------------|
| 4800 cubic yards earth filling, (lower road).             |
| 4640 „ earth cutting, (centre road).                      |
| 3558 „ earth cutting and filling, (cross roads).          |
| 603 running yards of side-drains, (centre road).          |
| 593 running yards of saucer drains formed, (cross roads). |
| 998 square yards saucer drains metalled, (cross roads).   |
| 700 square yards road surface metalled, (centre road).    |
| 7 rough-stone covered drains, (lower road).               |
| 9 „ „ „ „ (centre road).                                  |

16. The new works undertaken during the past year include a beef slaughter-house, constructed in the main on the same principle as the slaughter-house for sheep and goats so fully described in the report on the operations of the Municipality for the year 1868-69. Some improvements have, however, been effected in the construction of the beef slaughter-house. The floor has been asphalted and the washings are drained off into a cistern at the lower end from which they are removed in buckets to the conservancy carts. The cistern is then flushed and the water conducted by an iron pipe to the road below where it is received in a tub, which is emptied daily.

The cost of the slaughter-house amounted at the close of the year to Rupees 2,673-11-9.

The building is not yet quite complete, but was in a sufficiently advanced state at the commencement of the current year to be brought into use. It only remains to asphalt the floor of the sheds for the sale of offal, and to paint the building.

17. **REPAIRS.**—Under this head a sum of Rupees 7,193-8-10 was entered in the estimate. The actual expenditure amounted to Rupees 7,266-9-6. The bulk of this sum, namely, Rupees 7,173-15-6, was laid out on roads, the balance being expended in lime-washing the police station and lines and in repair of drains; 11,560 parabs of stone were broken up and 3058 yards of road metalled therewith.

18. The following were the chief works undertaken :—

Road leading from Framjee's Hill to the new Library.

This road, 220 yards in length, was cut down to an uniform gradient of 1 foot in 18½ feet, and has been metalled throughout during the current year.

Cost up to the close of last year Rupees 646-5-0.

19. Road leading from the Willow Bund to the bridge below Harrow Lodge.

This road has hitherto been impassable during the monsoon, owing to its level being too low and the side-drains not being sufficiently capacious to carry off the drainage of the hill above. The road for a distance of 492 yards was raised to a height varying from 1 to 3 feet above its former level and laterite spread thereon; the side-drain, too, was enlarged and revetted with rough stone.

It is now in course of being metalled with granite, which has already been broken for the purpose.

The cost of these improvements amounted, up to the close of last year, to Rupees 2,237.

The sum laid out on this road is large in proportion to the total expenditure, but the necessity of raising the road considerably, in order to render it passable during wet weather, had long been apparent, and the Commissioners believe that the large outlay has not been thrown away; the adoption of half measures would have led to ever-recurring expenditure in repairs.

The road is much frequented, and, instead of being one of the worst, it is now one of the best, roads in the station.

20. **ROAD PAST HARRINGTON LODGE.**—This road, 286 yards in length, was formerly so steep as to be almost dangerous in wet weather.

It has now been cut down to an uniform gradient and metalled throughout. As it is much frequented, the Commissioners consider that the increased facilities afforded for wheeled traffic justify the outlay.

21. In addition to the above, the following roads were metalled with granite during the year :—

Road from Charing Cross to Aboo Sait's and Abdool Cawder's shops, length about 572 yards.

Road leading past Stonehouse, about 279 yards.

Road leading from roadside house past the Club and Church to the new Library, length 1385 yards.

Road leading from Charing Cross to the Government Gardens, length 316 yards.

22. The Commissioners trust that it is apparent that due attention has been paid to the state of the roads, and a fair proportion of municipal revenues expended thereon.

They are aware that much remains to be done; but, considering there was scarcely a single road metalled with granite in the station before the introduction of the Towns' Improvement Act, they are of opinion that they may regard with satisfaction the progress that has been made.

23. The Commissioners have already pointed out that "it is simply impossible for them, out of their current receipts, to maintain the roads in a proper state of efficiency."—*Vide* paragraph 10 of the Report for 1868-69.

The experience of the past year has served to confirm the opinion, expressed in the year previous, that the funds at their disposal are wholly inadequate to the up-keep of all the roads under their charge, few of which had ever been metalled before they were handed over to the Commissioners.

24. **CONSERVANCY.**—The actual expenditure under this head amounted to Rupees 9,166-13-7; the sum entered in the estimate was Rupees 9,554.

The items of expenditure were—

|                                                                   | RS.   | A. | P. |
|-------------------------------------------------------------------|-------|----|----|
| Hire of Bullocks ... ..                                           | 3,011 | 6  | 0  |
| Conservancy Establishment ... ..                                  | 4,465 | 10 | 9  |
| Purchase and repair of Carts... ..                                | 653   | 13 | 6  |
| Digging pits for night soil, and clearing undergrowth of acacia.. | 233   | 10 | 1  |
| Sundries ... ..                                                   | 802   | 8  | 3  |

The arrangements made for the conservancy of the town are most fully described in the report for 1868-69; the system originally adopted still continues in force.

The Municipal Commissioners make use of their own carts, and hire bullocks from a contractor who agrees to supply as many as are required at an uniform rate. In the month of March the rate of hire was reduced from Rupees 1-4-0 to 13 Annas per pair per diem.

At the commencement of the year, the average number of bullocks employed was eight pairs daily; the number was subsequently increased to ten pairs. The average number of scavengers employed was also in excess of the number employed in the previous year, viz.:—

|            |            |
|------------|------------|
| 14. ... .. | 1st Class. |
| 15. ... .. | 2nd Class. |
| 8. ... ..  | 3rd Class. |
| 5. ... ..  | 4th Class. |

25. The Commissioners are aware that their present establishment is inadequate to meet the requirements of a town extending over an area of about 30 square miles; but they cannot do more with the funds at their disposal. They are happy to be able to state that much improvement is visible in the state of the bazaars, though the introduction of sanitary arrangements is attended with considerable difficulty, owing to the irregular way in which the streets and bye-lanes have been formed, and the close proximity of the houses to one another, which renders the removal of filth by the municipal carts a matter of difficulty.

26. The town during the year under report has been remarkably healthy, and the following extract from a letter from the Senior Medical Officer, Dr. Donaldson, dated April 1870, corroborates this assertion :—

"There can be no question as to the greatly improved state of health since the introduction of "the conservancy arrangements, and the clearing of the station of so much cover for offensive matter. "Since my last report there has been no epidemic disease, and no amount of sickness worth "recording; the public health has been and is good. There have been a few cases of dysentery "lately as usual at this season, but easily checked, and giving no cause for uneasiness; no other "sickness, except the ordinary little complaints which are apt to attack new comers, is prevalent in "the station." It is gratifying to the Commissioners to receive this testimony to the success of their efforts to improve the sanitary condition of the town.

27. The item, Rupees 653-13-6, for purchase and repair of carts includes a sum of Rupees 450, being the price of four iron tanks purchased by the Municipality for the purpose of being fixed to carts for the removal of night soil, also the cost of one larger tank made up by municipal workmen, Rupees 156.

The sum of Rupees 233-10-1 was expended in digging pits for the reception of night soil, clearing the overgrowth of acacia, which affords a screen for the concealment of filth, and enclosing with posts and chain the triangular plots of grass at Charing Cross.

The large item for sundries includes twelve urinals purchased from Messrs. Oakes and Co., at a cost of Rupees 312-15-0, which it is proposed to erect in central positions; also, a supply of McDougall's disinfecting powder, at a cost of Rupees 145-7-0.

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The balance was expended in purchase of empty casks for dust-bins, cumblies for cullies, baskets, oil, mats, &c., &c.

This will account for the large excess of actual expenditure over the estimate under the head "Sundries."

28. The following list shows the number of cases against Act X of 1865 and the Municipal bye-laws, disposed of by the Magistracy, during the year under report, and the number of persons convicted :—

| Name of Offences.               |     |     | Number of cases brought up. | Number of persons convicted. |
|---------------------------------|-----|-----|-----------------------------|------------------------------|
| Under Section 68, Act X of 1865 |     |     | 4                           | 2                            |
| Do.                             | 89  | do. | 11                          | 20                           |
| Do.                             | 101 | do. | 19                          | 19                           |
| Do.                             | 108 | do. | 1                           | 1                            |
| Do.                             | 130 | do. | 1                           | 1                            |
| Under Municipal Bye-law No. 2   |     |     | 2                           | 5                            |
| Do.                             | 4   | do. | 10                          | 20                           |
| Do.                             | 6   | do. | 10                          | 8                            |
| Do.                             | 8   | do. | 1                           | 2                            |
| Do.                             | 13  | do. | 1                           | 1                            |
| Do.                             | 20  | do. | 1                           | 1                            |
| Do.                             | 22  | do. | 9                           | 13                           |
| Do.                             | 24  | do. | 105                         | 105                          |
| Do.                             | 25  | do. | 6                           | 13                           |
| Do.                             | 26  | do. | 1                           | 1                            |
| Do.                             | 29  | do. | 2                           | 2                            |

29. **POLICE.**—The total sum paid into the Branch Bank, on account of Police, during the year, was Rupees 7,588-14-2, according to the estimate furnished by the Superintendent. From a statement of actual charges, furnished by that Officer after the expiration of the year, it appears that the actual cost of the Police amounted to Rupees 7,306-15-0 only, so that a sum of Rupees 281-15-2 has been overpaid by the Municipality.

Similarly, during the year 1868-69, there was a surplus payment of Rupees 82-3-10, which has not been adjusted up to this time. An application was made to the Superintendent of Police for a refund of these surplus payments, amounting to Rupees 364-3-0, as they cannot be adjusted in the current year's accounts by deductions from the monthly payments made on account of Police charges without complicating the accounts.

That Officer, however, declines to make the refund, as sums paid by Municipalities towards Police charges are not credited to District Police Fund, and suggests that application should be made to Government for a refund.

The Commissioners request instructions as to the manner in which such surplus payments should be adjusted.

30. **ESTABLISHMENT.**—The actual sum expended under this head amounted to Rupees 3,775-5-0. The difference between the actual expenditure and estimate, for office and Collector's establishments, is due to the fact that the cost of those establishments, for eleven months only, were brought to account during the past year, the charges for April 1870 having been debited to the current year. The strength of the establishment remains as before.

The item of Rupees 450 for sundries includes purchase of furniture, stationery, postage, printing, &c. The item Rupees 348 represents the rent of the office for eleven months at Rupees 30, and an allowance of Rupees 18 to the proprietor on account of municipal taxes on the building rented.

The item sundries includes purchase of a pump and pipes, repair of pumps, painting bye-law boards, &c.

The item plant and tools calls for no special notice.

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A sum of Rupees 292-7-9 is entered as charges under the head of "Measure account;" this item is for the manufacture of correct measures, which are stamped and sold to the public.—*Vide* paragraph 29 of the Report for 1868-69.

31. The sum of Rupees 1,871-3-4, under the head of "Refunds to Government," is made up of the following items :—

Rupees 1,291-12-0 refunded on the 8th February.

Do. 20-8-11 refunded on the 7th December 1869, in accordance with paragraph 4 of Government Order, No. 1156, dated 18th August 1869.

Rupees 558-14-5 refunded on the 16th December 1869, in accordance with the Accountant-General's Memorandum, dated 29th November 1869, copy of which is enclosed for information.

It appears from the above memorandum that the sum actually drawn on account of State contribution for the year 1868-69 amounted to Rupees 7,685-6-1, and not Rupees 7,379-8-0 as erroneously entered in the abstracts of accounts submitted with the report for that year. This mistake led to an erroneous calculation of the sum to be refunded by the Commissioners in paragraph 4 of Government Order, No. 1156, of the 18th August 1869, reviewing the report. A reference to that paragraph shows that the sum of Rupees 7,126-7-8 only was admitted as due on account of State contribution; accordingly, the excess to be refunded by the Commissioners was Rupees 558-14-5.

With regard to the first item, Rupees 1,291-12-0, it appears from the Accountant-General's Memorandum that it forms a portion of the sum total of Rupees 7,685-6-1 on which the excess payment by Government was calculated. Accordingly the refund of that sum was obviously incorrect, and it should be replaced to the credit of the Commissioners during the current year.

32. The estimate for the year 1868-69 also contains provision for the repayment of the Government loan with interest at five per cent. No payment, however, was made on that account.

As the Commissioners have already addressed Government on this subject in their letter, dated 10th June, No. 105, submitting revised estimates for the current year, and have endeavoured to show that they are not liable for any payment on that account until the expiration of one year from the date on which the loan was drawn, it is not necessary to enter into the subject more at length at present.

33. **STATE CONTRIBUTION.**—On this account the Commissioners drew Rupees 11,329-7-7 during the year under report. Of this sum Rupees 1,291-12-0 was refunded as stated in paragraph 31, leaving a balance of Rupees 10,037-11-7 placed to the credit of the Municipality. The abstract of charges (Statement B), however, shows that Rupees 39,651-15-11 only were expended during the year for the purposes specified in Section 25 of the Towns' Improvement Act, one-fourth of which sum amounts to Rupees 9,912-15-11. Accordingly, the Commissioners have overdrawn to the extent of Rupees 124-11-8. A sum of Rupees 70-7-9, the State contribution on the excess payment to the Police for the past year, (*vide* paragraph 29 of this report,) is also due to Government, making a sum total of Rupees 195-3-5 to be adjusted during the current year.

34. The Commissioners have now compared, in detail, the several statements submitted herewith; it only remains to advert, briefly, to what appear to be the most pressing requirements of the place, and to specify the improvements which the Commissioners contemplate effecting as soon as the state of the funds at their disposal admits of their doing so.

35. The principal objects which the Commissioners have in view are as follow :—

1st.—The construction of a new market place.

The attention of the Commissioners has, for some time past, been directed to the necessity of providing extended accommodation. The space afforded by the existing building is quite inadequate to the requirements of the place. A large number of the vendors resorting to the market are forced to expose their goods in the open air, and there is no shelter for the cattle; this want is especially felt during the monsoon.

The Commissioners have in contemplation the erection of a new market of such dimensions as will afford accommodation for all the vendors, and propose to utilize the existing building by converting the open space in the centre into a place of shelter for cattle, and the verandahs into shops for the sale of meat.

A plan and estimate have already been prepared by Colonel Farewell.

As the scheme will entail an outlay of at least Rupees 30,000, and the funds at the disposal of the Commissioners can never bear so heavy a charge out of current receipts, it is obvious that resort must be had to a loan on the security of the municipal revenues.

It is calculated that the interest thereon could easily be met from the receipts on account of rent of stalls, &c.

The Commissioners propose addressing Government on this subject in a separate communication when their plans are more matured and they are in a position to submit definite proposals.

2ndly.—The formation of a People's Park.

The Commissioners consider that, when the swamp reclamation scheme has been carried out, there can be no better method of utilizing the area which will be available than by the formation of a People's Park on a small scale thereon; another site as central could not be found.

The Commissioners propose applying to Government for the site when the works at present in progress are completed.

3rdly.—Asphalting the floor of the slaughter-house for sheep and goats.

4thly.—The completion of the scheme of bazaar drainage alluded to in paragraph 14 of this report.

5thly.—Metalling with granite all the principal roads in the station.

(Signed) J. W. BREEKS,  
President.

No. 53. From the Inspector-General of Police, to the Chief Secretary to Government, Fort Saint George, dated Madras, 14th July 1870, No. 4214.

Account.

With reference to Order of Government, No. 1297, dated 16th September 1869, Public Department, paragraph 3, I have the honour to report that the contribution for the Municipal Police, at Ootacamund and Coonoor, for March last, has not yet been paid into the treasury.

2. The President was addressed on the subject in April and May last, but no reply has been received.

No. 54. From the President of the Ootacamund Municipal Commission, to the Chief Secretary to Government, Fort Saint George, dated Ootacamund, 20th July 1870, No. 28.

Your reference on a letter, dated 14th July 1870, No. 4214, from the Inspector-General of Police.

1. I note that the Inspector-General, in his letter of the 14th July, says, "the contribution for the Municipal Police, at Ootacamund and Coonoor, for March last, has not yet been paid into the treasury."

2. The facts are as follow:—

The Ootacamund contribution for March and April was paid into the treasury on the 23rd April, and intimation thereof sent to the Superintendent of Police, Coimbatore, on the 12th May.

The Ootacamund contribution for May was paid into the treasury on the 25th June, and intimated to the Superintendent of Police, Coimbatore, on the 11th July.

The Ootacamund contribution for June was paid into the treasury on the 16th instant. No intimation of this payment has yet been made to the Superintendent of Police, Coimbatore.

3. The Coonoor contribution for March and April was paid on the 5th May, and intimation thereof sent to the Superintendent of Police, Coimbatore, on the 10th June.

The Coonoor contribution for May was paid on the 15th June, and intimation sent to the Superintendent of Police, Coimbatore, on the 11th July.

The Coonoor contribution for June was paid on the 18th instant. No intimation of the payment has yet been sent to the Superintendent of Police, Coimbatore.

No. 55. From the President of the Ootacamund Municipal Commission, to the Under Secretary to Government, Fort Saint George, dated Ootacamund, 9th August 1870, No. 117.

I have the honour to furnish the information called for in your Official Memorandum of the 1st instant.

2. I regret that an amended Statement C, showing separately the arrears and current receipts of the Municipality, cannot be furnished, as arrears and current receipts were not shown separately in the accounts until the commencement of the present year. Particulars of the fines and miscellaneous receipts, amounting to Rupees 1,935-8-0, are as follow:—

|                                                              | RS.   | A. | P. |
|--------------------------------------------------------------|-------|----|----|
| Fines received from Joint Magistrate's Court ... ..          | 317   | 9  | 0  |
| Do. sundry (office fines, &c.)... ..                         | 13    | 2  | 0  |
| Warrant Fees... ..                                           | 36    | 12 | 0  |
| Fees for burial of dead Animals (under Bye-law No. 21)... .. | 59    | 4  | 0  |
| Sale of Manure... ..                                         | 189   | 2  | 0  |
| „ of Firewood ... ..                                         | 84    | 2  | 0  |
| „ of Measures ... ..                                         | 266   | 8  | 0  |
| „ of Act X of 1865 ... ..                                    | 1     | 4  | 0  |
| Rent of Police lines... ..                                   | 97    | 8  | 0  |
| Cleaning private Latrines... ..                              | 870   | 5  | 0  |
| Total...                                                     | 1,935 | 8  | 0  |

3. Of the sum of Rupees 878-8-0 under the head of "Fees for licensing slaughter-houses, carts-stands and offensive trades" Rupees 58-12-0 was collected under

Bye-law No. 1 on account of licenses for brick-kilns and timber-yards, the balance, Rupees 819-12-0,\* was collected under

Bye-law No. 26, partly for the use of the municipal slaughter-houses, and partly for licensing private slaughter-houses.

4. A copy of the Auditor's report is forwarded herewith, the original accounts A, B, C, copies of which were submitted to Government with the annual report, were examined by the Auditor, who has certified that he has examined and compared the Ootacamund Municipal accounts as per Statements A, B, C, for the year ending 30th April 1870, and found them to agree with the balance sheet.

5. Copies of the receipts of payments made to the Bank on account of Police, and of statements of actual cost of Police for 1868-69 and 1869-70, are forwarded herewith.

|                                   | RS. | A. | P. |
|-----------------------------------|-----|----|----|
| * Slaughter-house Contractor..... | 805 | 0  | 0  |
| Private individuals.....          | 14  | 12 | 0  |

6. The refunds of taxes amounted to Rupees 817-0-6. Of this sum, Rupees 798-8-6 was refunded to house-owners under Section 44 of the Towns' Improvement Act, for houses vacant during the year ending 30th April 1869. Rupees 12-8-0 was refund of trade-tax for the half year ending 31st October 1869, and Rupees 6 for the half year ending 30th April 1870.

From W. C. GEDDES, Esq., to the President of the Ootacamund Municipal Commission, dated Ootacamund, 8th June 1870.

I have the honour to inform you that I have this day completed the audit of the accounts of the Ootacamund Municipality, and have now the pleasure to state the particulars of the examination.

2. RECEIPTS.—I carefully compared and examined the Collection Book with the Cash Book and found them correct, with this one exception.—*Vide* folio 10, 8th December 1869, the sum in the Collection Book is Rupees 2-1-0, in the cash account current Rupees 2-2-0, (difference one anna).

3. DISBURSEMENTS.—I also compared the cash account current on the credit side with the several vouchers and found them correspond, each receipt being duly signed.

4. BANK.—I further examined the Bank Book and Bank vouchers and found the following discrepancy. At folio 24, April 6th, 1870, the amount is Rupees 221-15-11 in the cash account Current; in the Bank Book and voucher the sum is Rupees 221-15-1, an over-credit of 10 pice, (although these are small items, I feel it my duty to record them.)

5. ADDITIONS AND EXTENSIONS.—At folio 11 in the cash account current the additions for the 21st December 1869 should be Rupees 4,803-2-10, not Rupees 4,803-3-10, and the balance carried out Rupees 206-1-9.

6. At folio 15 the total of additions should be Rupees 9,616-5-9, not 9,616-3-9.

|                                                                    |           |     |                      | RS. A. P. |    |   |
|--------------------------------------------------------------------|-----------|-----|----------------------|-----------|----|---|
| 7. BALANCES.—At folio 1 in cash account current, 5th October 1869, | should be |     |                      |           |    |   |
| Do. 15                                                             | do.       | do. | 28th January 1870... | 143       | 2  | 1 |
| Do. 18                                                             | do.       | do. | 9th February ..      | 417       | 11 | 1 |
| Do. 22                                                             | do.       | do. | 14th March ..        | 216       | 15 | 8 |
| Do. 24                                                             | do.       | do. | 6th April ..         | 283       | 11 | 0 |
| Do. ,                                                              | do.       | do. | 8th ..               | 138       | 1  | 9 |
|                                                                    |           |     |                      | 130       | 3  | 6 |

8. DAILY COLLECTIONS.—This book agrees with the Cash Receipt in Cash Account Book

9. SEPARATE ACCOUNT CURRENT BOOK.—This I examined and found correct.

10. MONTHLY ABSTRACT.—This I also compared both as to receipts and disbursements and found correct.

11. COLLECTORS' BOOKS.—I examined the three Collectors' books and found the receipts for assessment on European and native houses, trades, vehicles, &c., &c., agree with the Daily Collection Book. I have initialled every page of the books I have examined.

12. Before concluding this report, I hope I may be allowed to state that the general correctness of the accounts which have passed through my supervision reflect great credit on the Manager and his Assistant; but I would venture to suggest that the vouchers be kept in a different manner, as, by the present system, they are apt to be mutilated, and some of the figures are now undiscernible. I would propose that a book with blank sheets should be opened, similar to a Merchant's Invoice Book, each voucher being pasted in and folded neatly up, with sufficient room in the right-hand corner to insert the reference number; this would also apply to the Bank vouchers which, by the present arrangement, are rolled up and extremely difficult to get at.

13. I also think there are too many books in use. Would time permit, I would submit a system by which fewer books would answer every purpose.

14. The Cash Book should be ruled in red ink, not black.

15. Thus ends my task, and trusting my examination of the accounts may meet the approval of yourself and the Commissioners, I am, &c.

No. 56. ORDER THEREON, 10th October 1870, No. 1268.

The Municipal Commissioners of Ootacamund had at their disposal, during the

|                                   | RS. A. P. |    |    | RS. A. P. |    |    |
|-----------------------------------|-----------|----|----|-----------|----|----|
| Rate on Houses, Buildings, and    |           |    |    |           |    |    |
| Lands.....                        | 12,813    | 11 | 10 |           |    |    |
| Less refunds.....                 | 798       | 8  | 6  |           |    |    |
|                                   |           |    |    | 12,015    | 3  | 4  |
| Tax on Arts, &c.....              | 3,534     | 8  | 0  |           |    |    |
|                                   | 18        | 8  | 0  |           |    |    |
|                                   |           |    |    | 3,516     | 0  | 0  |
| Tax on Carriages and Animals..... | 2,555     | 4  | 0  |           |    |    |
| Registration of Carts.....        | 203       | 14 | 0  |           |    |    |
| License Fees.....                 | 73        | 8  | 0  |           |    |    |
| Fines, &c.....                    | 1,288     | 14 | 0  |           |    |    |
|                                   |           |    |    | 19,647    | 11 | 4  |
| State contribution 1869-70.....   |           |    |    | 10,087    | 11 | 7  |
| Do. 1868-69.....                  |           |    |    | 1,291     | 12 | 0  |
| Do. loan.....                     |           |    |    | 11,006    | 12 | 8  |
| Other receipts—                   |           |    |    |           |    |    |
| Market tolls.....                 | 1,975     | 1  | 8  |           |    |    |
| Slaughter-houses .....            | 805       | 0  | 0  |           |    |    |
| Miscellaneous.....                | 688       | 8  | 0  |           |    |    |
|                                   |           |    |    | 3,418     | 9  | 3  |
| Total...                          |           |    |    | 45,402    | 8  | 10 |

year 1869-70, Rupees 45,402-8-10 from all sources as particularized in the margin. The market tolls and slaughter-house rents are not receipts with reference to which Government should contribute, as they are in fact the return upon the Commissioners' investment of funds, which when raised were duly taken into consideration. The proceeds of sale of manure, firewood, measures, and copies of the Municipal Act, and the rent of Police lines which were included by the Commissioners under fines and miscellaneous will be removed from that head. The fines on office establishment should have been set off against the cost. The Commissioners state that they are unable to discriminate the arrears and current collections, these not being shown separately in the accounts. The Government do not understand how, if this be really the case, the Commissioners can exercise any proper check over the collections by comparing them with the demand; and it is observed that the Auditor does not appear to have examined the Assessment Registers, so as to compare the demand with the collections. The Commissioners had no balance in hand at the commencement of the year.

2. The Government desire that, in future, the Statement Amay be prepared in fuller detail. The present statement does not give any other than the most general idea of the nature of the works carried out by the Commissioners. The only correction which appears necessary in the arrangement of the items is the transfer of the charge for repairs to the police station to the head Police. The Commissioners have paid in excess of the full cost of the Police for 1869-70 a sum of Rupees

|                              | RS. A. P. |    |             |
|------------------------------|-----------|----|-------------|
| New Works.....               | 11,156    | 10 | 8           |
| Repairs.....                 | 7,245     | 0  | 6           |
| Conservancy.....             | 9,166     | 13 | 7           |
| Police.....                  | 7,328     | 8  | 0           |
| Establishment.....           | 4,459     | 14 | 0           |
|                              |           |    | 39,356 14 9 |
| Refunds.....                 | 1,871     | 8  | 4           |
| Advances.....                | 281       | 15 | 2           |
|                              |           |    | 2,153 2 6   |
| Purposes other than, &c..... |           |    | 3,151 11 2  |
|                              |           |    | 44,661 12 5 |
| Balance carried forward..... |           |    | 740 12 5    |
| Total...                     |           |    | 45,402 8 10 |

281-15-2, which has, therefore, been entered in the marginal abstract as an advance recoverable, and is now to be refunded. They are also entitled to a refund of Rupees 82-3-10 on account of 1868-69. As it appears from paragraph 30 of the report that the Commissioners have already repaid the State contribution, Rupees 20-8-11, drawn upon the excess payment of Rupees 82-3-10, the refund to be made to them will be clear of deduction on account of State contribution.

3. The expenditure includes other refunds of State contribution amounting to Rupees 1,850-10-5. The amount sanctioned for 1868-69 on review of the

accounts was Rupees 7,126-7-8. The Commissioners drew during the year Rupees 6,393-10-1, and had, therefore, to receive Rupees 732-13-7; but in June 1869 they

G. O., 18th August 1869, No. 1156.

*10th October 1870.*

drew Rupees 1,291-12-0. The difference, Rupees 558-14-5, was refunded in December 1869, and the adjustment was thus complete. Subsequently, in February 1870, an additional refund of Rupees 1,291-12-0 was made, for what reason, or under what circumstances, is not stated. The Commissioners appear to be clearly entitled to receive back this sum; but it should not be drawn until the reason of the refund is reported, and orders issued for the repayment.

4. The State contribution for 1869-70 is to be struck on the expenditure, and will amount to Rupees 9,839-3-8. The Commissioners have drawn during the year Rupees 10,037-11-7 on account of current State contribution, or in excess Rupees 198-7-11. Setting off this against the repayments referred to in the last paragraph, they are now entitled to Rupees 1,175-7-11.

5. The Accountant-General's Circular, No. 2221, dated 5th July 1869, was not observed in Ootacamund, where the whole police charges have been paid. The payments, as appears from the copies of receipts submitted with the second letter above recorded, have been made at very irregular intervals. The attention of the President is called to the provisions of the Act which require that the instalments shall be paid monthly.

6. In a separate Order the Government have remarked upon the failure of the Commissioners to avail themselves to the full extent of the loan authorized by

G. O., 10th August 1870, No. 996.

Government. The works to which the loan funds were devoted are described in paragraphs 12 to 14 of the report. Thirty-seven covered latrines were erected, and Rupees 4,131-4-0 expended on drains. Of this, Rupees 4,000 were placed in the hands of the Department of Public Works for the improvement of the bazaar on an estimate amounting to Rupees 14,870. The money was not fully expended owing to the late period of the year at which the work was commenced. No reason, however, is given why the commencement was so long delayed. The funds were available in August 1869.

7. The Commissioners, on being relieved by the receipt of loan funds from the demands for funds for new works and improvements, have been enabled to increase

|              | RS.   | A. | P. |
|--------------|-------|----|----|
| 1868-69..... | 6,788 | 9  | 0  |
| 1869-70..... | 9,166 | 13 | 7  |

considerably their outlay on conservancy, and have added to the number of carts and sweepers employed. They quote a

gratifying testimony furnished by Dr. Donaldson as to the good effects of the efforts which have been made to improve the sanitary condition of the station. They are, however, still conscious of the inadequacy of their arrangements. The Government trust that the progress which unquestionably has been made during the year under review will be continued.

(True Extract.)

R. S. ELLIS,  
*Chief Secretary.*

To the President of the Ootacamund Municipal Commission.

- „ Inspector-General of Police.
- „ Accountant-General.
- „ Public Works Department.
- „ Board of Revenue.
- „ Sanitary Commissioner.

Ed. J. Wright.

(Type)  
*Statement of sums actually expended on account  
of Ootacamund Town Police 1869-70*

| <i>Months</i>                                        | <i>Pay and Contingent</i> | <i>Allowances</i> | <i>Charges</i>  | <i>Total</i>     | <i>Remarks</i> |
|------------------------------------------------------|---------------------------|-------------------|-----------------|------------------|----------------|
| <i>May 1869</i>                                      | <i>505</i>                | <i>" "</i>        | <i>50 12 "</i>  | <i>555 12 "</i>  |                |
| <i>June</i>                                          | <i>489</i>                | <i>" "</i>        | <i>51 4 "</i>   | <i>540 4 "</i>   |                |
| <i>July</i>                                          | <i>489</i>                | <i>" "</i>        | <i>50 11 "</i>  | <i>539 11 "</i>  |                |
| <i>August</i>                                        | <i>489</i>                | <i>" "</i>        | <i>40 8 "</i>   | <i>529 8 "</i>   |                |
| <i>September</i>                                     | <i>489</i>                | <i>" "</i>        | <i>40 12 "</i>  | <i>529 12 "</i>  |                |
| <i>October</i>                                       | <i>505</i>                | <i>" "</i>        | <i>41 8 "</i>   | <i>546 8 "</i>   |                |
| <i>November</i>                                      | <i>505</i>                | <i>" "</i>        | <i>51 12 "</i>  | <i>556 12 "</i>  |                |
| <i>December</i>                                      | <i>432</i>                | <i>10 10</i>      | <i>57 "</i>     | <i>483 10 10</i> |                |
| <i>January 1870</i>                                  | <i>480</i>                | <i>" "</i>        | <i>41 "</i>     | <i>521 "</i>     |                |
| <i>February</i>                                      | <i>480</i>                | <i>" "</i>        | <i>50 6 "</i>   | <i>530 6 "</i>   |                |
| <i>March</i>                                         | <i>476</i>                | <i>14 5</i>       | <i>50 6 "</i>   | <i>527 4 5</i>   |                |
| <i>April</i>                                         | <i>480</i>                | <i>" "</i>        | <i>51 "</i>     | <i>531 "</i>     |                |
| <i>Total</i>                                         | <i>5820</i>               | <i>9 3</i>        | <i>570 15 "</i> | <i>6391 8 3</i>  |                |
|                                                      |                           |                   |                 |                  |                |
| <i>Total amount for clothing &amp; accoutrements</i> |                           |                   |                 | <i>882 6 9</i>   |                |
| <i>do do Stationary</i>                              |                           |                   |                 | <i>33 "</i>      |                |
|                                                      |                           |                   |                 |                  |                |
| <i>Grand Total</i>                                   |                           |                   |                 | <i>7306 15 "</i> |                |

*Signed*  
*A. M. Davies*  
*Mayor*  
*Municipal Commissioners' Office*  
*Ootacamund 4th August 1870*  
*W. J. [Signature]*  
*Sup<sup>t</sup> of Police*

**Exbt. of 1870**  
**PUBLIC.**  
 To  
 THE PRESIDENT OF THE OOTACAMUND  
 MUNICIPAL COMMISSION.  
 &c., &c., &c.  
 Dated October, 10th.  
 Recd.  
 G. O., 10th October 1870, No. 1268.  
 Encl.  
**OCTOBER.**  
**Nos. 52-56.**  
 Reviewing the Accounts of the Receipts and  
 Expenditure of the Ootacamund Municipality for  
 1869-70.

See Public No 108 of 1868

(Copy.)

Police actually expended on account  
of Potomac Town Police 1868-69.

|        |                                       |       |
|--------|---------------------------------------|-------|
| Months | Paid Contingent<br>allowances charges | Total |
|--------|---------------------------------------|-------|

|              |     |      |    |    |   |     |       |   |
|--------------|-----|------|----|----|---|-----|-------|---|
| May 1868     | 505 | "    | 50 | 4  | " | 555 | 4     | " |
| June         | 505 | "    | 50 | 13 | " | 554 | 13    | " |
| July         | 505 | "    | 50 | 14 | " | 555 | 14    | " |
| August       | 505 | "    | 50 | 4  | " | 555 | 4     | " |
| September    | 507 | 3.10 | 50 | 6  | 2 | 557 | 10    | " |
| October      | 495 | 2 11 | 50 | 12 | " | 545 | 14 11 | " |
| November     | 505 | "    | 50 | 4  | " | 555 | 4     | " |
| December     | 505 | "    | 50 | 4  | " | 555 | 4     | " |
| January 1869 | 463 | "    | 50 | 4  | " | 513 | 4     | " |
| February     | 463 | "    | 40 | 12 | " | 503 | 12    | " |
| March        | 495 | 8 3  | 40 | 8  | " | 536 | " 3   | " |
| April        | 505 | "    | 50 | 8  | " | 555 | 8     | " |

|       |      |    |   |     |    |   |      |    |   |
|-------|------|----|---|-----|----|---|------|----|---|
| Total | 5958 | 15 | " | 585 | 13 | 2 | 6544 | 12 | 2 |
|-------|------|----|---|-----|----|---|------|----|---|

|                                       |     |   |   |
|---------------------------------------|-----|---|---|
| Add amount for clothing & contingents | 734 | 7 | 6 |
|---------------------------------------|-----|---|---|

|                   |    |   |   |
|-------------------|----|---|---|
| \$ for Stationary | 33 | " | " |
|-------------------|----|---|---|

Grand Total 7312 3 8

(Signed)  
Municipal Business Office  
1st August 1870  
A. M. Davies  
Mayor

In Public No. 1117

Receipts for the year ending 30th April 1870.

|                                                                         |                       |
|-------------------------------------------------------------------------|-----------------------|
| 1. Rates on houses, buildings and lands                                 | 12,013 11 10          |
| 2. Tax on Arts, trades and professions                                  | 3,534 8 "             |
| 3. Toll                                                                 | " "                   |
| 4. Tax on Carriages and Animals                                         | 2,555 4 "             |
| 5. Registration of Carts and Vehicles without springs                   | 203 14 "              |
| 6. Fees for licensing slaughter houses, Cart stands, and offshoot trade | 878 8 "               |
| 7. Fines and other miscellaneous receipts                               | 1,935 8 " 219 20 5 10 |
| <b>Nearest Toll</b>                                                     | 1,975 1 3             |
| Government Contribution                                                 | 11,589 7 7            |
| <b>Gr. Loan</b>                                                         | 11,006 10 8           |
| <b>Grand Total</b>                                                      | 46,232 11 4           |

Municipal Commissioners Office  
Cotacumund 1870

Mrs. President

The U.S. to Govt Public Ac.  
Department to be is directed  
~~to request~~ <sup>request</sup> the President of  
the Municipal Commission  
to be accompanied with reference  
of the letter of the dated 9<sup>th</sup>  
July 1870, to be good enough

~~to be~~  
(i) to forward an amended  
Statement C. showing  
separately the amounts &  
disbursements of the  
Municipality, & partic-  
ulars of the fines &  
miscellaneous receipts  
amounting to Rs 1935.8.0  
(ii) to state, with reference  
to the report  
whether the item license  
for to Slaughter Houses to  
consist of fees paid by  
persons using the municipi-  
tal Slaughter Houses

to be <sup>given</sup> if so <sup>in any case</sup> to state  
the amount so received, &  
the sum levied as license  
under the various pro-  
visions of the Act.

(iii) to forward the auditor's  
report to state whether  
the a/c. furnished were  
examined by the Auditor.

~~(iv) to furnish particulars~~

(iv) to submit the Police  
Superintendent's statement  
of sums received & actual  
cost of the Police for 1868-9  
& 1869-70.

(v) to give particulars of  
the refunds of taxes under the  
lands current and ancient.

1/8/70.

B.

Abstract of charges under all heads expended by the Municipal Commissioners for the Town of Northampton during the ending 30th April 1870.

|                                                        | Expended    | Total         |
|--------------------------------------------------------|-------------|---------------|
| 1. New Works and improvements                          | 11,156 10 8 |               |
| 2. Repairs                                             | 7,266 9 6   |               |
| 3. Conservancy                                         | 9,166 13 7  |               |
| 4. Police                                              | 7,588 14 2  |               |
| 5. Establishment                                       | 3,775 5 -   |               |
| miscellaneous charges                                  | 697 11 -    | 39,651 15 11  |
| For purposes other than those specified in Section 25. |             | 58,391 15 -   |
| Grand Total                                            |             | 155,491 14 11 |

Municipal Commissioners  
Northampton 1870

Wm. Wells  
President

$$\begin{array}{r} 1954 \\ - 1961 \\ \hline 8869 \end{array}$$

[illegible]

The Rs 1291.  
 Dr. Account  
 drawn on the  
 of Government  
 ending 30th  
 Government  
 August 1869

—sixty Rs 7126. 7-8. This Rs 558. 14-3 has been drawn  
which amount has been recovered by a Cheque and  
Current month's accounts. Sp. 200 0 00

Sig of C. C. A. Co.  
S. J. A. Co.

1. *Agave Comm.*  
 2. *Agave Comm.*  
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 99. *Agave Comm.*  
 100. *Agave Comm.*

True copy

$$\begin{array}{r}
 558.41 \\
 \hline
 121.21 \\
 732.13 \\
 \hline
 1010.1 \\
 7126.78
 \end{array}$$

558.45  
8.7.92  
1.9.589

6-3781

W.A. Jr. 11/26/80

| Particulars                                      | Amount | Unexpd of Estimate | Total |
|--------------------------------------------------|--------|--------------------|-------|
| <u>Establishment, Supervision and Management</u> |        |                    |       |
| Office Establishment                             | 2004   | 1837               |       |
| Collectors 102                                   | 1572   | 1441               |       |
| Indries                                          | 450    | 497                | 3775  |
| <u>Miscellaneous Charges</u>                     |        |                    |       |
| Office rent                                      | 378    | 348                |       |
| Indries                                          |        | 116                | 14    |
| Plant and tools                                  | 500    | 232                | 13    |
|                                                  |        |                    | 6971  |
| <u>For purposes not specified in Section 25.</u> |        |                    |       |
| Refund to tax payers                             | 950    | 817                | 6     |
| Laughter line                                    | 3000   | 2733               | 119   |
| Merchandise account                              |        | 292                | 79    |
| Refunds to Government                            |        | 1871               | 34    |
| Repairs to Market tank                           |        | 145                | 78    |
|                                                  |        |                    | 5839  |

Municipal Commissioners Office  
Examined 1870

1. H. H. H.

President

A

Bill of expenditure for new works and improvements proposed to be carried out by the Municipal Commissioners for the Town of Botetown during the year 1869-70 for the purposes specified in Section 25 of Act 18 of 1865 (the Act).

| Description       |                                                | Amount of Estimate | Expenditure for 1869-70 | Total      |
|-------------------|------------------------------------------------|--------------------|-------------------------|------------|
| <b>Works</b>      |                                                |                    |                         |            |
| Buildings         | Thirty seven (37) Latrines                     | 1,800              | 7,025 6 8               |            |
| Roads             |                                                | 5,200              | 4,131 4                 |            |
| Drains            |                                                |                    |                         |            |
| <b>Repairs</b>    |                                                |                    |                         |            |
| Buildings         | Painting Police lines and Police Station &c    | 200                | 21 9                    |            |
| Roads             |                                                | 6,793 8 10         | 7,173 15 6              |            |
| Drains            |                                                | 200                | 71 1                    |            |
| Nature of charges |                                                | Amount of Estimate | Amount of Expenditure   | Total      |
| Conservancy       | Purchase of Carts                              | 900                | 653 13 6                |            |
|                   | Repair of P.                                   | 454                | 233 10 1                |            |
|                   | Digging pits for night soil cutting Accacia &c | 3,360              | 3,011 6                 |            |
|                   | Hire of Bullocks                               | 600                | 700                     |            |
|                   | Conservancy Inspector                          | 720                | 708 14 2                |            |
|                   | Meat traders                                   | 108                | 97 11 4                 |            |
|                   | Head Sweeper                                   | 1,152              | 1,146 14 1              |            |
|                   | First Class Sweeper                            | 1,008              | 975 15 4                |            |
|                   | Second " "                                     | 576                | 493 10 7                |            |
|                   | Third " "                                      |                    |                         |            |
|                   | Fourth " "                                     |                    |                         |            |
|                   | Office Sweeper and extra Conservancy coolies   |                    | 75                      |            |
|                   | Water course Inspector                         | 136                | 802 8 3                 |            |
|                   | Sundries                                       |                    |                         | 9,166 13 7 |

Police Total expenditure for the year ending 30 April 1870 7,588 14 2

1. The funds of the Municipality have been derived from the following sources viz.

- 1. Rates on Houses, Buildings and lands. \_\_\_\_\_
- 2. Tax on arts, Trades and Professions. \_\_\_\_\_
- 3. Tax on carriages and animals \_\_\_\_\_
- 4. Registration of carts. —
- 5. Fee for licensing slaughter houses, Cart stands and offensive trades. \_\_\_\_\_
- 6. Fines and other Miscellaneous Receipts \_\_\_\_\_
- 7. Market Tolls. \_\_\_\_\_

Government Contribution —  
— Do. — loan. —

- 1. New Works and Improvements.
- 2. Repairs \_\_\_\_\_
- 3. Conservancy. \_\_\_\_\_
- 4. Police \_\_\_\_\_

5. Establishment
  6. Miscellaneous charges.
- For purposes other than  
those specified in section 25. }  
Cash balance on the  
20<sup>th</sup> April 1870 \_\_\_\_\_ }

2. The collections have fallen short of the estimate by \_\_\_\_\_ but when ~~the~~ the arrears amounting to \_\_\_\_\_ have been realized the estimate will be exceeded.

3. The collections exceeded the estimate by \_\_\_\_\_ this is owing to the arrears of H. House Tax for the previous year having been brought to account during the year under report. The following statement shows what proportion of the total was derived from European and native houses and lands respectively.

229 European H. Houses  
1649. Native H. Houses \_\_\_\_\_  
36. Lands \_\_\_\_\_

It will be seen that the H. House Tax is the main-stay of the Municipal Revenues, more than half of the Total Receipts being derived from that source.

Notwithstanding the depreciation in the value of house property, however, which has resulted of recent years, the appeals presented against the rates of assessment fixed by the Commissioners were only 28 in number. [hence it may fairly be assumed that the assessments were not excessive]

In print only  
the house tax  
Code the letter  
of the House  
Commissionary  
has made  
1870

4. Under this head 562 persons were assessed for the half year ending 31<sup>st</sup> October 1869 and 579 persons during the half year ending 30<sup>th</sup> April 1870 and were placed in the following classes.

| Class.           | 1869 | 1870 |
|------------------|------|------|
| 1 <sup>st</sup>  |      |      |
| 2 <sup>nd</sup>  |      |      |
| 3 <sup>rd</sup>  |      |      |
| 4 <sup>th</sup>  |      |      |
| 5 <sup>th</sup>  |      |      |
| 6 <sup>th</sup>  |      |      |
| 7 <sup>th</sup>  |      |      |
| 8 <sup>th</sup>  |      |      |
| 9 <sup>th</sup>  |      |      |
| 10 <sup>th</sup> |      |      |
| 11 <sup>th</sup> |      |      |
| 12 <sup>th</sup> |      |      |
| 13 <sup>th</sup> |      |      |
| 14 <sup>th</sup> |      |      |
| 15 <sup>th</sup> |      |      |
| 16 <sup>th</sup> |      |      |
| 17 <sup>th</sup> |      |      |
| 18 <sup>th</sup> |      |      |
| 19 <sup>th</sup> |      |      |
| 20 <sup>th</sup> |      |      |
| 21 <sup>st</sup> |      |      |
| 22 <sup>nd</sup> |      |      |
| 23 <sup>rd</sup> |      |      |
| 24 <sup>th</sup> |      |      |
| 25 <sup>th</sup> |      |      |
| 26 <sup>th</sup> |      |      |
| 27 <sup>th</sup> |      |      |
| 28 <sup>th</sup> |      |      |
| 29 <sup>th</sup> |      |      |
| 30 <sup>th</sup> |      |      |
| 31 <sup>st</sup> |      |      |

5. The actual collections amounted to little more than three-fourths

fourths of the estimate, which was based on the sum realized during the year 1868/69.

The deficit is attributable to the slackness of trade during the past year, in consequence of which the petty merchants and bazaarmen migrated to the low country in considerable numbers. Hence the unproductiveness of the tax.

b. The sum realized under this head falls short of the estimate by \_\_\_\_\_ as the number of visitors to the Hills and the number of vehicles and animals kept by them fluctuates considerably from year to year, this falling off is easily accounted for. Considerable difficulty too is experienced in ascertaining from visitors for brief periods the number of vehicles and animals for which they are liable and in realizing the sums due before they take their departure.

The

437  
7. The number of licences issued during the half year ending 31<sup>st</sup> October 1869 and 30<sup>th</sup> April 1870 respectively was as follows-

|                             |   |     |
|-----------------------------|---|-----|
| Four wheeled carriages      | } | —   |
| oneprings drawn by 2 horses |   |     |
| Do. do. drawn by horse      | } | —   |
| or bullocks                 |   |     |
| Two wheeled do. drawn by    | } | —   |
| horse or bullocks           |   |     |
| H. C. or aces               |   | 123 |
| Ponies under 13 hands       |   | 160 |
| Do. under 11 hands          |   | 110 |
| Bullocks                    |   | 27  |
| Acres                       |   | 4   |

8. The collections under this head were slightly in excess of the estimate. 81 Carts were licensed during the half year ending 31<sup>st</sup> October 1869 and 97 during the half year ending 30<sup>th</sup> April 1870.

The following is a list of the licences issued

9. The sum realized falls short of

of the estimate by.  
This deficiency is due to the fact that the Municipal slaughter-house was not ready for use so early in the year as was anticipated when the estimates were framed, and there were therefore no data available from which to calculate accurately the receipts from that source.

10. This source of Income produced against during the previous year. This increase is due chiefly to greater activity on the part of the Police and Municipal servants in detecting offences against the Municipal Act and By-laws.

11. The receipts from this source were slightly in excess of the receipts for the year 1868/69. The difference calls for no special notice.

new

5-39  
12. The expenditure under this head during the past year amounts to - of this sum - was expended on the construction of 37 latrines and the balance on drainage.

A sum of Rs. 10,000 was entered in the estimate for New Works and Improvements. The estimates were framed on the supposition that the Commissioners would avail themselves to the full extent of the loan of Rs. 10,000 which was sanctioned in Government Order No. 1112 dated 11<sup>th</sup> August 1869. It was found, however, impracticable to expend so large a sum with advantage in one year, and accordingly only half the number of latrines entered in the Estimate were erected.

13. The cost of each latrine was Rs. 170.

The latrines are corrugated iron sheds, roofed in at the top, with an

an asphalted floor; a trench in the floor forms a receptacle for the excreta, which is removed daily by the Municipal carts.

These latrines have been found to answer admirably and are freely resorted to by the natives.

14. Of the sum of Rs. 10,000 expended on drainage was handed over to the Department of Public Works for the improvement of the drainage of the bazaar and the balance was laid out in the construction of drains in various parts of the Town.

The estimate for the improvement of the bazaar amounts to

The scheme consists in cutting down the bazaar roads and sloping the backyards of the adjacent houses, so as to admit of the storm water being readily carried off. As the scheme, which the Commissioners have commenced carrying out, is fully described

described in a memorandum from Colonel Farewell embodied in Proceedings of the Madras Government Public Department dated 2nd September 1868 No. 1107, it is not necessary to enter into details here.

15. The work was not commenced till the close of last year. Consequently of the sum placed at the disposal of the Department Public Works only Rs. 10,000 was expended.

The following memo. gives the details of the work done.

Quantity of work done on the Bazaar Drainage up to 31st March 1870.

4000 cubic yards earth filling (between roads).

4640 " " earth cutting (between roads).

3558 " " earth cutting and filling (cross roads).

600 Running yards of side drains (between roads).

593. Running yards of sewer drains  
formed. (cross roads).

998. Square yards sewer drains metalled  
(cross roads).

700 Square yards Road surface metalled  
(Centre Road)

7. Rough stone covered drains (Lower  
roads).

9. — " — " — " (Centre roads).

16. The new works undertaken  
during the past year include a Beef  
slaughter House, constructed in the  
main on the same principle as the  
slaughter house for sheep and goats  
so fully described in the report on  
the operations of the Municipality  
for the year 1868/69. Some improve-  
ments have, however, been effected  
in the construction of the Beef slaughter  
House. The floor has been asphalted  
and the washings are drained off  
into a cistern at the lower end from  
which they are removed in buckets  
to

743  
to the Conservancy carts. The  
cistern is then flushed and the  
water conducted by an iron pipe to  
the road below where it is received  
in a tub, which is emptied daily.

The cost of the slaughter house  
amounted at the close of the year  
to Rs. 1,100/-

The building is not yet quite com-  
plete, but was in a sufficiently ad-  
vanced state at the commencement  
of the current year to be brought  
into use. It only remains to asphalt  
the floor of the sheds for the sale  
of offal and to paint the building.

17. Under this head a sum of  
Rs. 1,100/- was entered in the  
estimate. The actual expenditure  
amounted to Rs. 1,100/-  
The bulk of this sum, viz.  
Rs. 1,000/- was laid out on roads.  
The balance being expended in  
linewashing

linewashing the police station  
and lines and in repair of drains.

11,560 parabs of stone were broken  
up and 3,058 yards of road me-  
talled therewith.

18. The following were the chief  
works undertaken.

This road 220 yards in length  
was cut down to an uniform gradient  
of  $1\frac{1}{2}$  in  $15\frac{1}{2}$  ft. and has been me-  
talled throughout during the current  
year.

Cost upto the close of last year

19. Road bridge over the  
river at the bridge over the river  
at the bridge over the river

This road has hitherto been  
impassable during the monsoon, -  
owing to its level being too low and  
the side drains not being sufficiently  
capacious to carry off the drainage  
of

of the hill above. The road <sup>845</sup>  
for a distance of 492 yards was  
raised to a height varying from 1 to 3  
feet above its former level and la-  
terite spread thereon. the side  
drain too was enlarged and ~~renewed~~  
with rough stone.

It is now in course of being metalled  
with granite which has already  
been broken for the purpose.

The cost of these improvements  
amounted upto the close of last  
year to Rs. 10,000.

The sum laid out on this road  
is large in proportion to the total  
expenditure, but the necessity of  
raising the road considerably in  
order to render it passable during  
wet weather had long been ap-  
parent, and the Commissioners  
believe that the large outlay  
has not been thrown away. the  
adoption

adoption of half measures would have led to ever-recurring expenditure in repairs.

The road is much frequented and instead of being one of the worst it is now one of the best roads in the station.

20.

This road 286 yards in length was formerly so steep as to be almost dangerous in wet weather.

It has now been cut down to an uniform gradient and metalled through out. as it is much frequented the Commissioners consider that the increased facilities afforded for wheeled traffic justify the outlay.

21. In addition to the above the following roads were metalled with granite during the year.

22. The Commissioners trust that it is apparent that due attention has been paid to the state of the roads and a fair proportion of Municipal Revenues expended thereon.

They are aware that much remains to be done. but considering there was scarcely a single road metalled with granite in the station before the introduction of the Town Improvement Act, they are of opinion that they may regard with satisfaction the progress that has been made.

23. The Commissioners have already pointed out that it is

simply

simply impossible for them  
out of their current receipts to  
maintain the roads in a proper  
state of efficiency" vide para 10  
of the report for 1868/69.

The experience of the past year  
has served to confirm the opinion  
expressed in the year previous, that  
the funds at their disposal are  
wholly inadequate to the ~~exp~~ <sup>exp</sup>  
of all the roads under their  
charge, few of which had even  
been metalled before they were  
handed over to the Commissioners.

24. The actual expenditure  
under this head amounted to  
Rs. 7166. The ~~sum~~ <sup>sum</sup> en-  
tered in the estimate was

The items of expenditure were.

The arrangements made for the  
conservancy of the town are most  
fully described in the report for  
1868/69. The system originally  
adopted still continues in force.

The Municipal Commissioners  
make use of their own carts and  
hire bullocks from a contractor  
who agrees to supply as many as  
are required at an uniform rate.  
In the month of March the  
rate of hire was reduced from  
Rupees 1-12-0 to 12 annas per  
pair per diem.

At the commencement of the  
year the average number of  
bullocks employed was eight pairs  
daily.

daily. the number was subsequently increased to 10 pairs. The average number of scavengers employed was also in excess of the number employed in the previous year. viz-

14. 1<sup>st</sup> class

15. 2<sup>nd</sup> class

8. 3<sup>rd</sup> class

5. 4<sup>th</sup> class.

25. The Commissioners are aware that their present establishment is inadequate to meet the requirements of a town extending over an area of about 20 square miles, but they cannot do more with the funds at their disposal. They are happy to be able to state that much improvement is visible in the state of the bazaars, though the introduction of sanitary arrangements is attended with considerable difficulty owing to the

the irregular way in which the streets and byelanes have been formed and the close proximity of the houses to one another which renders the removal of filth by the Municipal carts a matter of difficulty.

26. The town during the year under report has been remarkably healthy and the following extract from a letter from the Senior Medical officer Dr. Donaldson dated April 1870 corroborates this assertion.

"There can be no question as to the greatly improved state of health since the introduction of the Conservancy arrangements and the clearing of the station of so much cover for offensive matters. Since my last report, there has been no epidemic disease, and no amount of sickness worth recording

recording, the Public health "has been and is good. There have been a few cases of Dysentery lately, as usual at this season, but easily checked, and giving no cause for uneasiness; no other sickness except the ordinary little complaints which are apt to attack newcomers, is prevalent in the station."

It is gratifying to the Commissioners to receive this testimony to the success of their efforts to improve the sanitary condition of the town.

27. The item for purchase and repair of carts includes a sum of Rupees 5 being the price of 4 iron tanks purchased by the Municipality for the purpose of being fixed to

to carts for the removal of night soil, also the cost of one larger tank made up by Municipal workmen.

The sum of Rs. 100 was expended in digging pits for the reception of night soil, clearing the overgrowth of acacia, which affords a screen for the concealment of filth and enclosing with posts and chain the triangular plots of grass at Charing Cross.

The large item for sundries includes 12 urinals purchased from Messrs. Baker and Co. at a cost of Rs. 31.15 which it is proposed to erect in central positions, also a supply of Mr. Dargallo's disinfecting powder at a cost of Rs. 14.5.

The balance was expended in purchase of empty casks for ~~stoves~~, cumbies for coolies, baskets

baskets, oil, mats &c. &c.

This will account for the large excess of actual expenditure over the estimate under the head Sundries.

28. The following list shows the number of cases against Act **X** of 1865 and the Municipal Byelaws, disposed of by the Magistrary during the year under report, and the number of persons convicted.

*Partane*

| Nature of offences                                             | Number of cases brought up | Number of persons convicted |
|----------------------------------------------------------------|----------------------------|-----------------------------|
| Under Section 68 Act X of 1865.                                | 4                          | 2                           |
| _____ D <sup>y</sup> — 89 — D <sup>y</sup> — d <sup>y</sup> —  | 11                         | 20                          |
| _____ D <sup>y</sup> — 101 — D <sup>y</sup> — d <sup>y</sup> — | 19                         | 19                          |
| _____ D <sup>y</sup> — 108 — D <sup>y</sup> — d <sup>y</sup> — | 1                          | 1                           |
| _____ D <sup>y</sup> — 130 — D <sup>y</sup> — d <sup>y</sup> — | 1                          | 1                           |
| — Municipal Bye-law No. 2 —                                    | 2                          | 5                           |
| _____ D <sup>y</sup> — No. 4 —                                 | 10                         | 20                          |
| _____ D <sup>y</sup> — No. 6 —                                 | 10                         | 8                           |
| _____ D <sup>y</sup> — No. 8 —                                 | 1                          | 2                           |
| _____ D <sup>y</sup> — No. 13 —                                | 1                          | 1                           |
| _____ D <sup>y</sup> — No. 20 —                                | 1                          | 1                           |
| _____ D <sup>y</sup> — No. 22 —                                | 9                          | 13                          |
| _____ D <sup>y</sup> — No. 24 —                                | 105                        | 105                         |
| _____ D <sup>y</sup> — No. 25 —                                | 6                          | 13                          |
| _____ D <sup>y</sup> — No. 26 —                                | 1                          | 1                           |
| _____ D <sup>y</sup> — No. 29 —                                | 2                          | 2                           |
|                                                                |                            | Police                      |

29. The total sum paid into the Branch Bank on account of Police during the year was according to the estimate furnished by the Superintendent. From a statement of actual charges furnished by that officer after the expiration of the year it appears that the actual cost of the Police amounted to only, so that a sum of has been overpaid by the Municipality.

Similarly during the year 1868/69 there was a surplus payment of which has not been adjusted up to this time. An application was made

made to the Superintendent of Police for a refund of these surplus payments amounting to as they cannot be adjusted in the current year's accounts by deductions from the monthly payments made on account of Police, charges without complicating the accounts.

That officer however declines to make the refund as sums paid by Municipalities towards Police charges are not credited to District Police Fund and suggests that application should be made to Government for a refund.

The Commissemers request instructions as to the manner in which such surplus payments should be adjusted.

Establishment

30. The actual sum expended under this head amounted to

The difference between the actual expenditure and estimate for office and Collector's establishments is due to the fact that the cost of those establishments for eleven months only were brought to account during the past year, the charges for April 1870 having been debited to the current year.

The strength of the establishment remains as before.

The item of for sundries includes purchase of furniture, stationery, postage, printing &c. The item

1, 1870  
represents the rent of the office for 11 months at Rupees 30 and an allowance of Rupees 18 to the proprietor on account of Municipal taxes on the building rented.

The item sundries includes purchase of a pump and pipes, repair of pumps, painting Bye-law boards &c.

The item Plant and Tools calls for no special notice.

A sum of is entered as charges under the head of Measure account. This item is for the manufacture of correct measures which are stamped and sold to the public. vide para. 29 of the Report for 1868/69.

31. The sum of

under

under the head of Refunds to Government is made up of the following items.

refunded on  
the 8<sup>th</sup> February  
refunded on  
the 7<sup>th</sup> Dec.  
ember 1869 in  
accordance  
with para. 4  
of Government  
Order No. 1156  
dated 18<sup>th</sup>  
August 1869.  
refunded on  
the 16<sup>th</sup> December  
1869 in accordance  
with the Ac.  
Comptant General's  
memo. dated 29<sup>th</sup>  
November 1869.

copy.

copy of which is enclosed for information.

It appears from the above Memorandum that the sum actually drawn on account of state contribution for the year 1868/69 amounted to and not as erroneously entered in the Abstracts of Accounts submitted with the report for that year. This mistake led to an erroneous calculation of the sum to be refunded by the Commissioners in para. 4 of Government Order No. 1156 of the 18<sup>th</sup> August 1869 reviewing the report. A reference to that para. shows that the sum of only was admitted as due on account of state contribution. accordingly the excess to be refunded by

They are liable to be  
to the Comptant General  
Rs 82. 3. 10

the Commissioners was

With regard to the first item  
it appears from  
the Accountant General's memo -  
that it forms a portion of the  
sum total of  
on which the excess payment by  
Government was calculated.

Accordingly the refund of that  
sum was obviously incorrect and  
it should be replaced to the credit  
of the Commissioners during the  
current year.

32. The estimate for the year  
1868/69 also contains provision  
for the repayment of the Go-  
vernment loan with interest  
at 5 per cent. & no payment  
however was made on that  
account.

As

As the Commissioners have already  
addressed Government on this sub-  
ject in their letter dated 10<sup>th</sup> June  
1865 submitting revised estimates  
for the current year, and have en-  
deavoured to shew that they are  
not <sup>liable</sup> for any payment on that account  
until the expiration of one year from  
the date on which the loan was  
drawn, it is not necessary to enter  
into the subject more at length at  
present.

33. On this ~~particular~~ <sup>account</sup> the Commission-  
ers drew during  
the year under report. of this sum  
was refunded as  
stated in para. 21. leaving a balance  
placed to  
the credit of the Municipality.  
The abstract of charges (statement  
B) however, shews that

only were expended during the year for the purposes specified in section 25 of the Towns Improvement Act. one fourth of which sum amounts to  
Accordingly the Commissioners have overdrawn to the extent of

A sum of the  
state contribution on the excess payment to the Police for the past year (vide para. 29 of this report) is also due to Government making a sum totals of  
to be adjusted during the current year.

34. The Commissioners have now compared in detail the several statements submitted herewith it only remains to advert briefly to what appear to be the most pressing

pressing requirements of the place and to specify the improvements which the Commissioners contemplate effecting as soon as the state of the funds at their disposal admits of their doing so.

35. The principal objects which the Commissioners have in view are as follows:-

The attention of the Commissioners has for some time past been directed to the necessity of providing extended accommodation. The space afforded by the existing building is quite inadequate to the requirements of the place. A large number of the vendors resorting to the market are forced to

to expose their goods in the open air, and there is no shelter for the cattle: this want is especially felt during the monsoon.

The Commissioners have in contemplation the erection of a new market of such dimensions as will afford accommodation for all the vendors and propose to utilize the existing building by converting the open space in the centre into a place of shelter for cattle and the verandahs into shops for the sale of meat.

A plan and estimate have already been prepared by Colonel Farewell.

As the scheme will entail an outlay of at least

and

146  
the funds at the disposal of the Commissioners can never bear so heavy a charge out of current receipts, it is obvious that resort must be had to a loan on the security of the Municipal revenues.

It is calculated that the interest thereon could easily be met from the receipts on account of rent of stalls &c.

The Commissioners propose addressing Government on this subject in a separate communication when their plans are more matured and they are in a position to submit definite proposals.

The

14 23  
The Commissioners consider that when the Swamp Reclamation scheme has been carried out there can be no better method of utilizing the area which will be available than by the formation of a People's Park on a small scale thereon, another site as central could not be found.

The Commissioners propose applying to Government for the site when the works at present in progress are completed.

V. M. Meller  
President

pe.

1 2471  
Ootacamund  
Municipal Comm<sup>rs</sup> Office  
9<sup>th</sup> July 1870.

From

C. A. Galton Esquire  
Honorary Secretary  
Municipal Commission  
Ootacamund.

To

The Chief Secretary  
to Government  
Ootacamund

Sir,

By desire of the President, I have the honor to submit the Annual Report on the operations of the Ootacamund Municipality for the year 1869/70.

I have the honor to be  
Sir  
Your most Obedt. Servant

C. A. Galton.  
Honorary Secretary.

Oct 19/9  
12/10/10.

52

No 17. 2 Sept. 69. Am: 107-108  
 1-18 Aug 7-126 C/28  
 1-11 " 63-64  
 1-17 alone 113-114  
 1-15 alone 170-172-73  
 1-2 Sept. 108-54-59

|                                                    |           |           |
|----------------------------------------------------|-----------|-----------|
| Letter to General of Police                        | 14        | No. 4214. |
| Letter to Municipal Com <sup>r</sup> : Abdurrahman | 20        | No. 28.   |
| No. . . . .                                        | 9 August. | No. 117.  |

"White" (1870)  
 "Black" (1871)  
 "Red" (1872)  
 "Green" (1873)  
 "Blue" (1874)  
 "Yellow" (1875)  
 "Orange" (1876)  
 "Purple" (1877)  
 "Pink" (1878)  
 "Brown" (1879)  
 "Grey" (1880)  
 "Black" (1881)  
 "White" (1882)  
 "Black" (1883)  
 "Red" (1884)  
 "Green" (1885)  
 "Blue" (1886)  
 "Yellow" (1887)  
 "Orange" (1888)  
 "Purple" (1889)  
 "Pink" (1890)  
 "Brown" (1891)  
 "Grey" (1892)  
 "Black" (1893)  
 "White" (1894)  
 "Black" (1895)  
 "Red" (1896)  
 "Green" (1897)  
 "Blue" (1898)  
 "Yellow" (1899)  
 "Orange" (1900)

|                           |                         |               |
|---------------------------|-------------------------|---------------|
| Rates on houses           | 11. 1. 0                |               |
| built 1/4 lands }         | 12,013 - 11-10          |               |
| Less 30 funds             | 790 - 0-6               | 12,015-3-4    |
| Seven A.C. 9c             | 3,534 - 0 - "           |               |
|                           | 18 - 8 - "              | 3,516 - " - " |
| Seven Carriages + Animals | 2,555 - 4 - "           |               |
| Registration of Carts     | 203 - 14 - "            |               |
| License fees              | 73 - 8 - "              |               |
| Fines &c                  | 1283 - 14 - "           |               |
|                           | 19,647 - 11-4           |               |
| State Contribution        | 1369-70 - 10,037 - 11-7 |               |
| do                        | 188-89 - 12,91 - 12 - " |               |
| do                        | 1890 - 11,006 - 12-8    |               |
| Other receipts            |                         |               |
| Market tolls              | 1,975 - 1-3             |               |
| Slaughter houses          | 805 - " - "             |               |
| Miscellaneous             | 638 - 8 - "             |               |
|                           | 3,418 - 9-3             |               |
|                           | 45,402 - 8-10           |               |

Commissioners of Colacamund  
had at their disposal during  
the year 1869-70 Rs. 45,402-8-10  
from all sources no particu-  
- larized in the margin. The  
market tolls and slaughter  
house rents are not receipts  
with reference to which Govt.  
should contribute as they  
are in fact the return upon  
the Commissioners investment  
of funds, which when raised  
more

were duly taken into consideration. The proceeds of sale of manure, firewood, measures, and copies of the Municipal Act and the rent of Police lines which were included by the Commissioners under fines and miscellaneous will be removed from that head. The fines on Office establishments should have been set off against the cost. The Commissioners state that they are unable to discriminate the arrears and current collections these not being shown separately in the accounts. The Court do not understand how, if this be really the case, the Commissioners can exercise any proper check over the collections by comparing them with the demand, and if

is observed that the auditor does not appear to have examined the assessment registers so as to compare the demand with the collections. The Commissioners had no balance in hand at the commencement of the year.

2. The Court desire that in future the Statement A, may be prepared in fuller detail. The present Statement does not give any other than the most general idea of the nature of the works carried out by the Commissioners. The only correction which appears necessary in the arrangement of the items is the transfer of the charge for repairs to the Police Station to the head Police. The

Commissioners

Commissioners have paid in excess of the full cost of the Police for 1869-70 a sum of Rs 281-15-2, which has therefore been entered in the marginal abstract as an advance recoverable and is now to be refunded.

They are also entitled to a refund of Rs 82-3-10 on accounts of 1868-69. As it appears from para 30 of the report that the Commissioners have already repaid the State Contribution Rupees 20-0-11 drawn upon the excess payment of Rupees 82-3-10 the refund to be made to them will be clear of deduction on account of State Contribution.

3. The expenditure includes other refunds of State Contribution amounting to Rs 1850-10-5. The

|                         |                           |
|-------------------------|---------------------------|
| New Works               | 11,156-10-8               |
| Repairs                 | 7,245-11-6                |
| Conservancy             | 9,166-13-7                |
| Police                  | 7,328-8-0                 |
| Establishment           | 4,457-14-0                |
|                         | <u>39,356-14-9</u>        |
| Refunds 1871-3-4        |                           |
| Advances 281-15-2       | 2,153-2-6                 |
| Purposes other than Rs  | 3,151-11-2                |
|                         | <u>44,661-12-5</u>        |
| Balance carried forward | 740-12-5                  |
|                         | <u><u>45,402-8-10</u></u> |

G.O. 18<sup>th</sup> Aug 1869 N<sup>o</sup> 1156

The amount sanctioned for 1868-69 on review of the accounts was Rs 4,126-7-0.

The Commissioners drew during the year Rs 6,393-10-1, and had therefore to receive Rs 432-13-7; but in June 1869 they drew Rs 1291-12-0. The difference Rs 558-14-5 was refunded in Dec<sup>r</sup> 1869, and the adjustment was thus complete. Subsequently in Feby. 1870 an additional refund of Rs 1291-12-0 was made, for what reason or under what circumstances is not stated. The Commissioners appear to be clearly entitled to receive back this sum; but it should

not be drawn until the reason of the refund is reported & orders issued for the repayment.

4. The State Contribution is to be struck on the expenditure and will amount to Rs 9,839-3-8. The Commissioners have drawn during the year Rupees

Rs 10,037-11-7 on account of  
current State Contribution  
or in excess Rs 190-7-11.  
Setting off this against the  
repayments referred to in  
the last paragraph. They  
are now entitled to Refus  
1145-7-11.

5. The Accountant  
General's Circular No 2221  
dated 5<sup>th</sup> July 1869 was  
not observed in Cotaca-  
mund, where the whole  
Police charges have been  
paid. The payments, as  
appears from the copies  
of receipts submitted with  
the second letter above  
recorded, have been made  
at very irregular intervals.  
The attention of the Presi-  
dent is called to the pro-  
visions of the Act which  
require that the instalments  
shall be paid monthly.  
sh

G.O. 10<sup>th</sup> Aug 1870 No 9968

6. In a separate  
order the Cont. have remark-  
ed upon the failure of the  
Commissioners to avail  
themselves to the full extent  
of the loan authorized by  
Cont. The works to which  
the loan funds were devoted  
are described in para 12 to  
14 of the report. 37 covered  
latrines were erected, and  
Refus 4,131-4-0 expended  
on drains. Of this Rs 4,000 were  
placed in the hands of the  
Department Public Works  
for the improvement of the  
bazaar on an estimate  
amounting to Rs 14,870. The  
money was not fully  
expended owing to the late  
period of the year at  
which the work was com-  
menced. No reason  
however is given why the  
commencement was so  
long delayed. The funds were  
available in August 1869.

7. The Commissioners on being relieved by the receipt of loan funds from the demands for funds for new works and improvements, have been enabled to increase considerably their outlay on Conservancy, and have added to the number of Carts and sweepers employed. They quote a gratifying testimony furnished by Dr. Donaldson as to the good effects of the efforts which have been made to improve the sanitary condition of the Station. They are however still conscious of the inadequacy of their arrangements. The Com<sup>t</sup> trust that the progress which unquestionably has been made during the

1868-69 — <sup>Rs. 1-11</sup> 6,788-9-"  
1869-70 — 9,166-13-7.

the year under review will be continued.

1868-69  
1869-70

- " The Pres<sup>t</sup> of the Municipal Com<sup>n</sup>.
- " Insp<sup>t</sup> Gen<sup>l</sup> of Police.
- " Comm<sup>r</sup> Gen<sup>l</sup>.
- " Public Works Rep<sup>t</sup>.
- " Board of Revenue.
- " Sanitary Commissioner.

and the

