

MADRAS RECORD OFFICE

Government of Madras.

Public DEPARTMENT.

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*Proceedings of the Madras Government, Public Department,
12th September 1871.*

No. 50. Read the following letter from the President of the Municipal Commission, Ootacamund, to the Chief Secretary to Government, Fort St. George, dated Ootacamund, 22nd August 1871, No. 126:—

I have the honour to forward the Annual report of the Ootacamund Municipality for the year 1870-71, and papers connected therewith, as marginally noted.

REPORT.

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

	Arrears.			Current.			Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Assessment, European houses ...	493	0	0	10,151	0	0	10,644	0	0	11,297	2	0
Do. Native do. ...	210	7	1	1,604	13	0	1,815	4	1			
Less refunds...							12,459	4	1			
							1,162	2	1	262	10	3
Assessment on land ...	11	8	0	251	2	3	262	10	3	3,102	0	0
2. Tax on Arts, Trades, and Professions.	179	0	0	2,924	0	0	3,103	0	0			
Less refunds...							1	0	0			
3. Tax on vehicles and animals ...	160	0	0	2,877	11	4	3,037	11	4	3,037	11	4
4. Registration of Carts ...	12	3	0	175	0	0	187	3	8			
5. License fees ...				199	5	0	199	5	0			
6. Fines ...				728	3	0	728	3	0	728	3	0
Total...										18,735	7	3
State contribution for 1869-70 ...										1,457	7	1
Do. for 1870-71 ...										5,453	1	3
Government loan ...										8,993	3	4
Balance from last year ...										740	12	5
Market tolls ...										2,656	15	6
Slaughter-houses ...										1,570	0	0
Miscellaneous ...										1,959	15	3
Grand Total...										41,643	10	1
<i>Expenditure.</i>												
1. New works and improvements ...										5,549	0	8
2. Repairs ...										6,552	13	5
3. Conservancy ...										8,768	2	7
4. Police ...										7,267	14	3
5. Establishment ...										4,290	1	6
6. Miscellaneous ...										627	4	6
7. For purposes not specified in Section 25 ...										6,622	11	4
Total...										39,678	0	3
Cash in office ...							100	0	0	1,965	9	10
„ in Bank, No. 1 Account ...							633	6	6			
„ in „ „ 2 „ ...							1,232	3	4			
Grand Total...										41,643	10	1
Balance in hand ...										Rs. 1,965	9	10
Deposit account ...										„ 200	2	0
Total...										Rs. 2,165	11	10

Proceedings of the Madras Government, Public Department,
12th September 1871.

2. The funds at the disposal of the Commissioners for the year amounted to Rupees 41,643-10-1, or Rupees 3,758-14-9 less than in the year preceding. The annexed Statement D, drawn up for facility of reference, shows at a glance the Demand, Collection and Balance, both arrears and current, under each head of taxation. It will be seen that the sum of Rupees 30-0-5 only is outstanding for 1869-70, and Rupees 384-7-2 for the year under report.

3. TAX ON HOUSES, BUILDINGS, AND LANDS.—From the subjoined statement it will be seen that the current collections have fallen short of the estimate by Rupees 361-11-1 :—

	Estimate.	Current collections.	Arrears collections.
	RS. A. P.	RS. A. P.	RS. A. P.
224 European houses	10,220 4 9	10,151 0 0	493 0 0
1652 Native houses	1,853 7 4	1,604 13 0	210 7 1
36 Land	294 14 3	251 2 3	11 8 0
Total...	12,368 10 4	12,006 15 3	714 15 1

From Statement D it will be seen that bills to the amount of Rupees 146 have been cancelled, and Rupees 228-5-4 brought forward on the demand for the current year as recoverable. The falling off in the net receipts under this head for the year 1870-71, as compared with those for 1869-70 (Rupees 11,297-2-0 against Rupees 12,015-3-4), is due mainly to the increase in the amount of refunds, Rupees 1,162-2-1 in the former year against Rupees 798-8-6 in the latter.

The Commissioners are apprehensive that a still greater falling off in the yield of this tax must be expected during the current year.

This is partly to be accounted for by the fact that householders are not realizing the rents for house property which formerly accrued, and this necessitates a reduction of the assessment, based as it is upon the rents which may reasonably be expected to be derived therefrom, and partly from the alteration of the provisions of the Act relating to refunds, according to which house-owners are henceforth entitled to remission proportionate to the total period during which their houses have been vacant. The appeals presented against the rates of assessment fixed by the Commissioners were only twenty-four in number.

4. TAX ON TRADES, PROFESSIONS, AND CALLINGS.—The subjoined statement shows the number of persons assessed under this head for the half year ending 31st October 1870 and 30th April 1871, as compared with the numbers assessed during the previous year :—

Class.	Half year ending 31st October 1869.	Half year ending 31st October 1870.	Half year ending 30th April 1869.	Half year ending 30th April 1870.
1st	2	3	2	3
2nd	52	43	47	42
3rd	69	60	66	55
4th	163	144	160	136
5th	276	243	271	233
Total...	562	493	549	469

The total collections amounted to only Rupees 3,103 (less refund Rupee 1) against Rupees 3,516 in the year 1869-70, and Rupees 4,418 in the previous year. It will be seen from Statement D that the sum of Rupees 146-15-6 has been written off as irrecoverable, and that Rupees 147-8-6 has been carried forward to the current year's demand.

The Commissioners regret to have to report again so considerable a falling off in the yield of this tax which can only be attributed to the slackness of trade. The statement of the number of people assessed during the year under report, as compared with the previous year, shows a decrease

Proceedings of the Madras Government, Public Department,
12th September 1871.

of about fourteen per cent.; indeed, there can be no doubt that a considerable number of the petty merchants and bazaarmen have given up trade in this town.

It has been found necessary to cancel no less than fifty-three bills, amounting to Rupees 146-15-6, owing to the migration of those formerly engaged in trade here.

5. TAX ON CARRIAGES, HORSES, AND OTHER ANIMALS.—The receipts under this head amounted to Rupees 3,037-11-4—a sum largely in excess of the estimate Rupees 1,367, and also exceeding the collections of the previous year, Rupees 2,555-4-0. This excess is probably due chiefly to greater diligence in collecting the tax.

The arrears collected amount to Rupees 160, whereas it will be seen from Statement D that the arrear demand only amounted to Rupees 94-8-0.

This discrepancy is owing to the omission of Rupees 81-8-0 from the arrears in closing the accounts for 1869-70. That sum was subsequently brought to account and recovered during the year under report.

The subjoined statement shows the number of licenses issued during the half years ending 31st October 1869 and 30th April 1870, as compared with the previous year :—

	Half year ending 31st October 1869.	Half year ending 31st October 1870.	Half year ending 30th April 1870.	Half year ending 30th April 1871.
Four-wheeled carriages, &c.	17	13	11	13
Drawn by horses or bullocks	83	84	56	57
Two-wheeled carriages, &c.	30	24	20	21
Horses	123	166	62	61
Ponies under fifteen hands	163	187	126	133
Do. under eleven do.	16	19	14	12
Bullocks	212	251	277	239
Asses	6	18	19	18

There is an outstanding balance of only Rupees 2-8-0.

6. REGISTRATION OF CARTS.—The receipts amounted to Rupees 185-3-8, of which Rupees 10-3-0 was arrears. The number of carts registered during the first half year was eighty-four, and during the second half year ninety-seven. There is an outstanding balance of Rupees 6-1-4.

7. LICENSE FEES.—The receipts amounted to Rupees 199-5-0 as follow :—

	RS. A. P.
Burying dead animals, Bye-law 21	76 12 0
Bandy-stand	39 15 0
Fees for burning bricks	32 10 0
Fees for wood yards	50 0 0
Total...	199 5 0

The bandy-stand was not brought into use until the 1st February 1871, accordingly the receipts represent the collections of three months only. From the commencement of the current year the right to collect fees at the bandy-stand has been leased to a contractor.

8. FINES AND WARRANT FEES.—The receipts under this head amounted to Rupees 728-3-0 against Rupees 354-5-0 in the year previous.

9. MARKET TOLLS.—The receipts from this source amounted to Rupees 2,655-15-6 against Rupees 1,975-1-3 in the year previous. The market tolls were leased to a contractor at public auction for ten months at Rupees 231 per mensem; during the rest of the year the collections were made by the municipal establishment owing to the contract having expired before the close of the year.

10. SLAUGHTER HOUSES.—The receipts amounted to Rupees 1,570 against Rupees 805 in the year previous.

57

Proceedings of the Madras Government, Public Department,
12th September 1871.

The right to collect fees on the municipal slaughter-houses was leased to a contractor, as in the case of market tolls. Rupees 11-8-0 was collected for licensing private slaughter-houses.

11. MISCELLANEOUS.—The miscellaneous receipts amounted to Rupees 1,959-15-3 against Rupees 638-8-0 in the year previous.

The several items are given below:—

	RS.	A.	P.
Sale of manure	187	4	0
Do. of firewood	27	12	0
Do. of measures	198	12	0
Do. of poudrette, less commission to Conservancy Inspector...	469	4	0
Do. of Act and Bye-laws	0	12	0
Do. of water-cask	4	0	0
Rent of Police lines	94	12	6
Recovery on road account	5	11	6
Refund from sweepers for cumblics...	4	8	0
Fees for cleaning private latrines	967	3	3
Total...	1,959	15	3

The only item that calls for special mention is sale of poudrette. During the year 684 tons of this manure were sold. A commission of one Rupee per ton is allowed to the Conservancy Inspector for supervising the manufacture. It is hoped that eventually the cost of conservancy will be considerably reduced by the sale of poudrette. The great obstacle to an extensive demand for this article is the distance of estates from the station, which render the cost of carriage excessively high. The price has been reduced from Rupees 10 to Rupees 3 per ton; as the demand increases it will be possible, no doubt, to raise the price again.

12. NEW WORKS AND IMPROVEMENTS.—The expenditure under this head amounted to Rupees 5,549-0-8 as shown in the Statement A. The sum entered in the estimate from new works and improvements was Rupees 8,993-3-4, which was the balance of the Loan Fund.

The reason that the expenditure under this head falls so far short of the estimate is that a sum of Rupees 4,000 was provided in the estimates for such measures as may be approved for preventing the pollution of water and supply of pure water to the bazaar as per G. O., No. 1627, 30th November 1867, but the expenditure on this account, amounting to Rupees 3,350, has now been entered under the head "Purposes other than those specified in Section 25," with reference to the remarks of the Government on the reports of the Cocanada and other Municipalities for the year 1869-70.

Hence the estimate for new works, if properly framed, should have amounted to Rupees 4,993-3-4 only.

13. NEW WORKS.—The item, Rupees 141-14-2, under the head "Latrines," represents the cost of erecting and asphaltting the floor of two new latrines; thirty-seven latrines were erected last year; the total number is now thirty-nine.

The Beef Slaughter-house, alluded to in the last report (paragraph 16), was completed during the year at a cost of Rupees 199-2-8. The total outlay amounting to Rupees 2,872-14-5. The entry under poudrette shed is cost of erection of a corrugated iron shed, sixty feet by thirty feet, for the manufacture of poudrette. The shed is situated at the west end of the lake on the road to Governor's sholah. The item of Rupees 112-8-6 represents the cost of erecting a cooking-shed of corrugated iron and fencing the bandy-stand.

14. The sum of Rupees 4,411 was allotted from the Loan Fund and handed over to the Executive Engineer for the completion of the bazaar drainage scheme alluded to in paragraph 14 of the last report. Towards this work a sum of Rupees 4,000 was allotted in the previous year, making a total of Rupees 8,411 allotted to the work.

Proceedings of the Madras Government, Public Department,
12th September 1871.

The scheme has now been completed. The bazaar roads have been cut down and the backyards of the adjacent houses sloped so as to admit of the storm water being readily carried off; a road at the west end of the bazaar, one-quarter of a mile in length, has been cut down to an uniform gradient of one in nineteen, and another road at the east end near the market place is now being cut down and improved by the prisoners employed on the reclamation scheme, the earth being utilized on that work. The roads alluded to are those by which access to the bazaar is gained from the east and west end. There were formerly three roads traversing the bazaar from end to end. The upper bazaar road was almost impassable; and, as there was no advantage in keeping up three roads about half-a-mile long running parallel to each other, it was determined to close the upper road to wheeled traffic, and to divert the traffic to the centre or main bazaar road, and with this view the approaches to the main bazaar road were improved. The lower bazaar road has been reconstructed by convict labour, so that there are two good roads traversing the bazaar from end to end. The upper bazaar road was converted from a bandy-track into a pathway; 300 running feet of a dangerous wall were pulled down, and 420 running yards of the high earthen bank on which it was built was sloped, and the road above it, 620 yards in length, was levelled, drained, and converted into a proper pathway.

The whole of the bazaar, covering an area of 20 acres, has been so levelled that the surface water flows off readily into the lake. The scheme involved the levelling and gravelling of 1,500 running yards of side and cross streets, the cutting down, repairing, and gravelling of three-quarters of a mile of main road and the construction of twenty-four road drains, besides a very considerable amount of earth-work. It was also found necessary to support with brick-and-mortar buttresses the walls of several houses the foundations of which were exposed by cutting down and sloping their backyards. This, besides giving increased security, has added to the clean and tidy appearance of the bazaar. The Commissioners are sanguine that the large outlay on the bazaar will result in an improvement in the health of the inhabitants.

15. RECLAMATION SCHEME.—The sum of Rupees 510 was handed over to the Executive Engineer for the removal of the temporary jail at Marlymund to a site adjoining the native jail in this station. After the completion of the Marlymund reservoir, it was feared that the convicts employed on that work would be transferred to the low country unless accommodation could be provided for them here; and, as the Commissioners were desirous that the convicts should be retained here with a view to their employment on the reclamation of a swamp adjoining Mr. Allamby's premises (vide G. O., No. 1201, dated 23rd September 1870), the cost of transferring and erecting the temporary jail was allotted from municipal funds.

The Commissioners regret to find that the building in question is not at present occupied, owing probably to a diminution in the number of convicts from releases and other causes. The building will hold fifty convicts, and the Commissioners trust that the accommodation which has been provided will shortly be utilized.

The reclamation of "Allamby's marsh" has been carried out by convict labour, and is a vast improvement to the locality. In G. O. of the 23rd September 1870, No. 1201, the Government sanctioned the work on condition that all other charges should be borne by the Municipality.

Provision was made for payment of the cost of supervision from municipal funds; but Mr. Williams, whose property will be materially improved by the reclamation of the swamp, offered his services gratuitously.

The Executive Engineer having consented to the arrangement, Mr. Williams' offer was accepted.

Hence a saving was effected which enabled the Commissioners to pay the cost of removing and erecting the Marlymund temporary jail.

16. REPAIRS.—Under this head a sum of Rupees 7,474-9-8 was entered in the estimate. The actual expenditure amounted to Rupees 6,552-13-5. The bulk of this sum, viz., Rupees 6,358-0-11, was laid out on roads, the balance being expended on whitewashing the market place and in repair

Proceedings of the Madras Government, Public Department,
12th September 1871.

of drains; 4,048 parabs of granite have been broken up and utilized during the year for the different roads in the town.

The salary of a Road Overseer, on Rupees 50 per mensem, for nine months, is included under this head. With a view to reducing expenditure his services were dispensed with in February last, and his duties have since devolved on the Manager.

17. The chief works undertaken were as follow :—

I. *Road leading from the Willow Bund to the bridge below Harrow Lodge.*—This road was noticed in the Report for 1869-70. The expenditure up to the close of last year amounted to Rupees 2,237, the road has now been metalled throughout and finished at an additional cost of Rupees 1,318-14-0.

The expenditure on this road would at first sight appear unduly large, but it was found necessary to raise the road considerably and to revet the side-drain with stone owing to the swampy nature of the locality which had previously rendered the road impassable in wet weather. The Commissioners consider that the outlay is warranted by the importance of the thoroughfare connecting as it does the north and south sides of the station.

II. *Candal Road.*—This road for a distance of sixty-two yards was raised a foot and a half above its former level; 660 running yards were covered with laterite and metal spread throughout at a cost of Rupees 1,200-11-6.

III. *Road leading from Framjee's Hill to the new Library.*—This road was referred to in the report for 1869-70; Rupees 646-5-0 was expended in that year in cutting it down to an uniform gradient and metalling it. During the year under report it has been widened and finished at a cost of Rupees 292-5-0.

IV. *Commercial Road.*—This road has been raised for a distance of 100 yards a foot above its former level, and 324 running yards covered with laterite.

V. *Road from the Willow Bund past St. Bartholemew's Hospital to Library.*—An estimate of Rupees 1,400 was sanctioned for repairing and metalling throughout the above road, which is a much frequented thoroughfare and stood in great need of repair.

The work is now in progress; Rupees 377-1-6 was expended up to the close of the year under report.

IV. *Framjee's Hill.*—A sum of Rupees 291 was expended in repairs; 103 yards metalled.

VII. Road from Municipal storehouse to the Bandy-stand metalled for a distance of about 132 running yards.

VIII. Kelso road, a distance of about 360 running yards covered with laterite.

18. The Commissioners further contributed a sum of Rupees 215 towards the expense of widening the bridge and improving access to the Government gardens. The work was executed by Mr. McIvor, and there can be no doubt a great improvement has been effected.

A sum of Rupees 200 was also contributed from municipal funds towards the enlargement and repair of the bridge under "Stonehouse"—a work which is being executed by the Department of Public Works in connexion with the reclamation of Allambly's marsh.

The other works do not call for special mention.

19. It will be seen that the outlay on roads amounted to more than one-sixth of the total expenditure for the year.

The Commissioners are gradually improving and metalling the principal roads in the station; but, as pointed out in every annual report, their progress must necessarily be slow, owing to the very large number of roads to be attended to, and the paucity of funds at their disposal. It has been found by experience almost useless to employ laterite for the repair of any road over which there is much wheeled traffic. In dry weather the laterite is reduced to dust by the traffic; in wet weather it becomes a quagmire.

Owing to these causes the harder and more expensive material granite must be employed.

Proceedings of the Madras Government, Public Department,
12th September 1871.

20. **CONSERVANCY.**—The actual expenditure under this head amounted to Rupees 8,768-2-7, the sum entered in the estimate being Rupees 9,274. The items of expenditure were—

	RS.	A.	P.
Hire of bullocks	3,282	11	0
Conservancy establishment	4,628	11	5
Purchase and repair of carts	252	8	9
Extra coolies... ..	185	7	8
Sundries... ..	163	11	9
Vaccination	40	0	0
Water-course Inspector	215	0	0
Total	8,768	2	7

21. The average number of carts employed per day throughout the year was nine. The rate of hire of bullocks was raised from 13 Annas to 1 Rupee per pair per diem from July 1870 as the contractor would not agree to supply them at a lower rate. In the previous year the rate had been reduced from Rupees 1-4-0 to 13 Annas, but the Commissioners being satisfied that the contractor could not supply animals at the reduced rate acceded to his terms.

This accounts for the increase in this item as compared with last year.

The increase in the item Conservancy establishment is due to the employment of an extra Overseer to inspect the compounds of Europeans. His services were dispensed with in January with a view to reducing the large outlay on conservancy. The average number of scavengers employed during the year was as follows :—

1st Class	14
2nd „	14
3rd „	6
4th „	5

showing a slight decrease as compared with last year. The item Rupees 252-8-9 for purchase and repair of carts was expended in repairing unserviceable carts (Rupees 180-3-1), and in purchasing materials for a new cart, Rupees 72-5-8.

The sum of Rupees 185-7-8 for extra coolies was expended in digging pits for night-soil. The item sundries, Rupees 349-3-5, comprises cost of brooms, baskets, oil, &c.

The item vaccination is on account of the pay of a Vaccinator for the months of February and March 1871. It was the intention of the Commissioners to share the services of a Vaccinator with the Coonoor Municipality, but the arrangement having proved inadvisable on trial was discontinued, and the services of a Vaccinator have now been secured for this Municipality exclusively.

22. It will be seen that the outlay on conservancy amounts to about one-third of the receipts (exclusive of Government loan and State contribution).

This item must always be a considerable one owing to the very extensive area of the Municipality, and the difficulty which has been experienced in finding suitable places in central positions for the deposit of rubbish and night-soil, which necessitates its removal to a great distance. All night-soil and rubbish has now to be carted to the west end of the lake, no other site being available at a less distance.

In prospect, however, of the withdrawal of the State contribution, and the imposition of additional charges, it was resolved, in February last, to curtail expenditure on conservancy, and accordingly it was decided to dispense with the services of one Inspector, two Maistries, and seven Sweepers, and to reduce the number of carts from five night-soil and six rubbish-carts to four night-soil and four rubbish-carts.

The reductions in the establishment have been carried into effect, a saving of Rupees 131 per mensem resulting therefrom, and the estimate for the current year reduced to Rupees 7,860 (exclusive of the charges for dispensary and registration of births).

*Proceedings of the Madras Government, Public Department,
12th September 1871.*

It is doubtful whether any reduction in the number of carts is feasible owing to the distance to be traversed by them adverted to above; hence this portion of the resolution has not yet been carried into effect.

23. The health of the station, during the year under report, has been very satisfactory.

The following extract from the Annual Inspection Report of the Deputy Inspector-General, Southern Districts, dated 16th March 1871, bears testimony to the endeavours which have been made to improve the sanitary condition of the station. The exuberant growth of acacia, referred to by Dr. Johnston, will, it is feared, defy every effort to cope with it, but every endeavour is made to arrest it and to compel landholders to keep it within bounds:—

“Extract from the Annual Inspection Report of the Civil Dispensary at Ootacamund by the Deputy Inspector-General, Indian Medical Department, Southern Districts, dated 16th March 1871, paragraph 8.

“Since the last annual report of this institution it is satisfactory to have to record the persistent advances which have been made, under municipal direction, in improving the conservancy and sanitary condition of the vicinity of the dispensary, and generally of the station—an influence which it is agreed on all hands must prejudice the public health still exists, and the exuberant growth of a low jungle scrub, springing from the roots of two varieties of Australian Eucalypti, which have become acclimatized here, bid fair to defy all the attempts which may yet have to be made to arrest it. It is not so much that this dense jungle (thick as corn in a field, as it is in many places within the station,) affords a concealment to persons offending against the law by polluting the soil with their excrement, an evil in itself of great magnitude, but its presence necessarily opposes a great impediment to free air perfusion, so essential for the dispersion of mephitic vapours, gases, and miasmatic emanations.”

24. 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:—

	Cases.	Persons prosecuted.	Persons convicted.
Under Bye-law No. 2			
Do. do. „ 4	4	18	18
Do. do. „ 6	8	8	7
Do. do. „ 8	7	10	9
Do. do. „ 22	21	21	20
Do. do. „ 24	2	2	2
Do. do. „ 25	103	104	104
Do. do. „ 26	5	8	6
Do. do. „ 29	2	2	2
Do. do. „ 17	51	51	51
Under Section 89, Act X. of 1865	1	1	1
Do. do. 101 of 1865	12	13	13
Do. do. 88 and 114 of 1865	4	4	4
	3	3	2
Total	223	245	239

25. **POLICE.**—The total sum paid into the Branch Bank on account of Police during the year was Rupees 5,759-14-0. The estimate furnished by the Superintendent of Police amounted to Rupees 7,679-13-7. The Accountant-General's Circular, No. 2221, dated 5th July 1860, escaped attention till the close of the year 1870, but the mistake was then rectified, and as will be seen exactly three-fourths of the estimate was paid into the Bank. Copies of receipts of payments made to the Bank on account of Police, and of the estimate and statement of actual charges for the year, are forwarded herewith. The instalments have been regularly paid. The reason why no payments were made during the months of October and November was that it was then discovered that the

*Proceedings of the Madras Government, Public Department,
12th September 1871.*

Accountant-General's Circular had been overlooked and that excess payments had been made to the Police in the previous months.

26. From the statement of actual charges furnished by the Superintendent of Police, it appears that the actual cost amounted to Rupees 7,349-2-9, or, after deducting the Government contribution, Rupees 5,511-14-1, so that a sum of Rupees 247-15-11 has been overpaid by the Municipality. This sum has been entered under the head “Advances recoverable,” as directed in the G. O. on the report for 1869.

27. The Commissioners desire to call the attention of Government to the item of Rupees 288-8-0 in the statement of actual charges under the head “Contingencies five per cent. on actual pay and allowances.” On an explanation of this item being called for the Superintendent of Police states that the charge has been made under instructions received from the Superintendent of Police in Circular, No. 1111, 1st July 1868.

The Commissioners are not aware on what grounds this charge is made; but, as they are under the impression that they are only called upon to pay their share of expenditure actually incurred, they are of opinion that the nature of the expenditure should be clearly stated, or that the item should be struck out.

The item, Rupees 1,508, repairs to Police Station, has been fully explained in a letter to Government, dated 15th May, No. 11, in which the Commissioners submitted, for the favourable consideration of Government, their claim to a re-imbursement of their expenditure on that account. It is unnecessary to advert to the subject further here.

28. **ESTABLISHMENT.**—The actual sum expended under this head was Rupees 4,290-1-6, or Rupees 963-14-6 less than the estimate. This sum comprises office and Collectors' establishments Rupees 3,783-1-0 particulars of which are given in Statement A., and office sundries Rupees 507-0-6 which includes purchase of stationery, postage labels, printing expenses, and honorarium to Auditor. From 1st February last, the expenditure under this head was curtailed by reducing the salary of the Vernacular Clerk and dispensing with one peon and one bill collector, a monthly saving of Rupees 35 being effected thereby.

By a reference to the estimates for the current year it will be seen that the provision for office and Collector's establishment has been reduced to the extent noticed above.

29. The Government in paragraph 3 of their Order of the 8th April 1871, No. 1011, express it as their opinion that “the allotment for office expenses is unduly large and ought to be reduced.” With reference to this remark the Commissioners would point out that it is impossible to work with a smaller establishment than that at present entertained. It will be seen that the Manager's salary exceeds half of the whole cost of the establishment, but the Commissioners are averse to any reduction in this direction, and are of opinion that a well-paid Manager is a necessity in a place like Ootacamund where there is a large European community, an efficient Manager could not be secured for a smaller salary, and the Commissioners consider that it is good economy in the long run to maintain a trustworthy Manager at the head of the establishment.

The entertainment of a European Manager is a necessity, and no trustworthy European could be secured for a smaller salary.

30. The item market toll and slaughter-house collectors is explained by the fact that the contracts expired before the close of the year, and it was necessary to entertain collectors temporarily until the tolls could be leased again.

The head “Miscellaneous” comprises office rent and purchase of stock (plant and tools).

From the 1st February a room in the Commissioner's Office has been allotted to the Municipality, and the old office is used as a depot for stores. The change was effected to suit the convenience of all parties, the old office being found not sufficiently central.

31. **FOR PURPOSES NOT SPECIFIED IN SECTION 25.**—The refunds to tax-payers amounted to Rupees 1,163-2-1; of this sum Rupees 1,162-2-1 was refunded to house-owners under Section 44 of the Towns' Improvement Act, and one Rupee was refund of trade-tax. A sum of Rupees 293-2-0 is entered under the head “Measure account;” this item is for the manufacture of correct measures which are stamped and sold to the public.

*Proceedings of the Madras Government, Public Department,
12th September 1871.*

32. The sum of Rupees 3,350 under the head "Water Channel" was allotted from the Loan Fund towards the scheme for the supply of pure drinking water to the bazaar.

In their Order of the 16th November last, No. 2749, the Government declined to sanction an estimate, amounting to Rupees 4,000, for the construction of two cisterns in connexion with the scheme in question, being of opinion that the outlay should be borne by the Municipality; accordingly it was resolved to complete the scheme from the Loan Fund, and an estimate, amounting to Rupees 3,000, drawn up by Captain Morant, was sanctioned.

The estimate provides for the construction of three cisterns, one to be placed near the slaughter-house, one about the centre of the upper bazaar road, and one near the market place. The estimate also provides for piping a portion of the channel where the water would be liable to contamination.

The bricks and pipe tiles have been prepared, and one of the cisterns commenced. The cisterns are calculated to hold 450 gallons of water each and will be provided with four brass taps; each cistern will have a silt trap and filter chamber.

33. The balance of the sum of Rupees 3,350 expended on water-channels was allotted for the repair of a water-course leading from Snowden to Pope's Saddle, 4 miles in length, which had long been disused and allowed to go to ruin. It conveys a good supply of pure water, and its repair was advisable in order to supplement the supply to be derived eventually from the Marlymünd reservoir on the completion of the works connected therewith. The item of Rupees 72-13-1 is on account of clearing silt and petty repairs to existing water-channels. The sum of Rupees 522 was expended in pitting and fencing avenue trees. An avenue of 107 trees (*Cyprinus Macrocarpa* and *Cyprinus toralosa*) was planted on Franjee's Hill, and twenty trees were also planted on a plot of ground near Charing Cross under Shoreham.

34. GOVERNMENT LOAN.—A sum of Rupees 2,384-12-3, being the first instalment by way of payment of the Government loan with interest, was paid into the bank, as shown in the margin.

	Rs.	A.	P.
5th November	2,166	10	0
29th January	218	2	3
Total	2,384	12	3

Through an oversight there is a mistake of eight Pies. The correct sum due to Government was Rupees 2,384-12-11—*vide* paragraph 1, G. O., No. 997, 10th August 1870. The mistake will be rectified on payment of the next instalment.

The balance of the Loan Fund at the disposal of the Commissioners at the commencement of the year was Rupees 8,393-3-4. The expenditure from that fund amounted to Rupees 7,761, leaving a balance of Rupees 1,232-3-4 carried forward to the current year's account.

35. BALANCE.—The balance of funds in hand at the close of the year (exclusive of Loan Fund) amounted to Rupees 733-6-6. Contractor's deposits, amounting to Rupees 200-2-0, are shown in a foot-note to Statement C, as directed by Government, and are not included in the municipal funds.

36. STATE CONTRIBUTION.—The Commissioners have drawn on this account Rupees 5,453-1-3 during the year under report.

The independent current receipts (*minus* refunds which the Government has directed to be set off against the gross yield) amount to Rupees 26,741-4-6 as shown in Statement C.

	Rs.	A.	P.
New Works	3,549	0	8
Repairs	6,552	13	6
Minus miscellaneous recoveries	5	11	6
	6,547	1	11
Conservancy	9,290	2	7
Min. refund contribution money	4	8	0
	9,295	10	7
Repair of Police Station	1,598	0	0
Gross rent of Police lines	91	12	6
	1,689	12	6
Establishment	4,290	1	6
Miscellaneous charges	627	4	6
Total	27,712	6	8

The expenditure under Section 25 amounts to Rupees 27,712-6-8 as shown in the margin. The items which have been set off against expenditure under each head are given in the margin for convenience of reference.

One-fourth of the expenditure amounts to Rupees 6,928-1-8. One-third of the receipts to Rupees 8,913-12-2; consequently the former sum represents the State contribution for the year under report, and Rupees 5,453-1-3 having been already drawn, Rupees 1,475-0-5 is the balance due to the Municipality.

*Proceedings of the Madras Government, Public Department,
12th September 1871.*

37. A copy of the Auditor's report is forwarded herewith. The Auditor's remarks in regard to the use of a ledger will be considered. A Stock Book has already been brought into use from the commencement of the current year.

38. In conclusion the Commissioners would remark that they have kept steadily in view the improvements enumerated in the last paragraph of their report for 1869-70.

Funds have been allotted during the current year for asphaltting the floor of the slaughter-house for sheep and goats.

The scheme of bazaar drainage has been completed and several of the principal roads newly metalled with granite.

The Commissioners trust that at no distant date they will be in a position to commence the construction of a new market place and the formation of a People's Park.

OOTACAMUND, (Signed) J. W. BREEKS,
22nd August 1871. President.

From Mr. W. C. GEDDES, Auditor of the Ootacamund Municipal Accounts, to the President of the Municipal Commission, Ootacamund, dated Ootacamund, 5th July 1871.

I have the honour to state for your information, and that of the Commissioners of the Ootacamund Municipality, that I have audited the accounts to the end of the official year 30th April 1871, and have now the pleasure to report upon the same.

Assessment.—European and Native.—I have ascertained from the registers the assessments fixed on houses (European and Native) and the taxes on trades and professions, vehicles and animals, and market tolls, and find the former have been properly calculated and assessed, and the latter correctly levied, and in every instance I have added up the registers and found them correct.

Balances.—The following balances remain, and are accounted for as follow.

European Houses.—There is a sum of Annas 7 and Pies 10 over-credited.

Lands.—Under this head there is a balance remaining of Rupees 7-8-0 (arrears); this is accounted for by a cancelled bill (Dr. Pope), and in the current-account a balance of Rupees 32-8-0, and this is represented by two bills of Rupees 12-8-0 $\times$ Rupees 20 = Rupees 32-8-0 for land held by Messrs. Gool Mahomed and Mr. McIver, but now both cancelled.

Native Houses.—There is a balance of Rupees 32-10-3 on arrear account for which there are bills, and on the current-account a balance is shown of Rupees 266-1-4 for a portion of which there are bills in hand, and the remainder has been collected since I took up this audit, that is to say, in the months of May and June.

Trades and Professions.—There appears a balance of Rupees 9 in arrear account for which there are bills, and on current-account a balance of Rupees 294-8-0 part of which is in bills and the other part has been collected.

Vehicles and Animals.—The arrear account is closed by cancelled bills, and the balance of current-account, amounting to Rupees 7-8-0, is represented by unpaid bills.

Registration of Carts.—There is a balance due on this account of Rupees 7-1-4.

Market Tolls.—This account is closed.

Receipts.—I have checked the Daily Collection-book with the Cash-book and find the amounts collected, under the heads enumerated in the margin, duly entered with the following exceptions. Under conservancy of private latrines the sum of Rupees 48 was received on the 11th January 1871, this is not entered in the Cash-book till the 16th May, and appears in Cash-book folio 81, and again the amount received for poudrette, on the 6th March 1871, should be Rupees 206-8-0 instead Rupees 204-7-0. The difference, Rupees 2-1-0, is entered on the 23rd March 1871, Cash-book, folio 73. In every instance

License for slaughtering animals.
Collection of fees at bandy-stands.
Fees for removing dead animals.
Amounts recovered from—
Conservancy Police fines—
Do. Private latrines.
Sale of measures.
Sale of poudrette.
Sale of firewood.
Rent from Police.

12th September 1871.

the collections have been carried to the proper head of account shown in the Cash-book, and paid into the local Bank as per vouchers.

Fines.—I examined the Register of fines imposed by the Joint Magistrate and find them duly credited under their proper head.

Warrants.—I inspected the book of warrants and found the amounts levied duly entered.

Bill Collector's Book.—I have seen and initialled these books, and find the various sums carried into the Daily Collection-book.

Office establishment.
Collector's do.
Conservancy do.
Water Conservancy establishment.
Office rent.
Police.
Refunds.
Printing charges.
Materials purchased.
Bazaar drainage.
Measures.
Slaughter-house.
Latrines.
Road repairs.
Digging pits.
Timber.
Sandries.

Disbursements.—I have carefully examined the vouchers with the entries for the various items disbursed as enumerated in the margin, and find them correct with the exception of Vouchers No. 266 (Conservancy Establishment) which should be Rupees 383-9-0 instead of Rupees 483-9-0; this error has been rectified, and the difference, Rupees 100, is carried forward and entered at the end of May—see Cash-book folio 79. I have also compared the vouchers with the Cash-book and find them agree with the exception of the above.

Bank.—I also examined the Bank Pass Books Nos. 1, 2, and 3 account, and found the Bank vouchers agree with the Cash-book, and also the amounts drawn for during the course of the year.

Additions and Extensions.—These are correct with one exception; in folio 51, Cash-book, in the addition of disbursements the total should be Rupees 8,689-9-11, not Rupees 8,589-9-11 as it there appears.

Daily Collection Book.—This book agrees with the cash receipts in Cash-book, every item day by day has been entered into Cash-book and passed to the proper head of accounts.

Separate Account Current Book.—This book I examined and found each item carried from the Cash-book and correct.

Monthly Abstract Book.—This book I also compared with the receipts and disbursements and found correct.

Balance Sheet.—This I carefully examined and found the balance in hand to be Rupees 2,165-11-10.

	RS.	A.	P.
Balance in office	100	0	0
Bank Account, No. 1	633	6	6
Do. „ 2	1,232	3	4
Do. „ 3	200	2	0
Total...	2,165	11	10

Statements A., B., and C.—These I also examined and find correct.

Before concluding my report I am glad to find a marked difference in the keeping of these accounts since my last audit, and that several of my suggestions have been carried out; but I would venture to recommend to you and the Commissioners the use of a ledger opening an account to every source of municipal revenue and disbursement; this would save a great deal of trouble and reduce the immense number of books in use, and also a Stock-book should be kept, and all articles required from stock should be indented for, such indenture being signed by one or two of the Commissioners or the Honorary Secretary, and thus become an authentic voucher, stock being taken every three months.

During my present audit, I found great care and accuracy in all the accounts that passed through my hands.

I must apologize for the delay in furnishing you with this report, but I was unable for some days to secure the co-operation of the Manager of the Office, he being detailed for census and other duties.

12th September 1871.

No. 51. From the President of the Municipal Commission, Ootacamund, to the Chief Secretary to Government, Fort St. George, dated Ootacamund 15th May 1871, No. 11.

I have the honour, with reference to G. O., No. 583, of the 3rd May 1871, to submit, for the favourable consideration of Government, the claim of the Commissioners of Ootacamund to a reimbursement of their expenditure on the repair of the Police station. The accompanying papers sufficiently explain the nature of the repairs, which necessitated an outlay of Rupees 1,508. It will be seen that the repairs in question amounted to the re-building of the centre wall, and an entirely new roof. These repairs were carried out by the Executive Engineer, which fact will be a sufficient guarantee that the work was properly executed. It is true that the Government have intimated, in paragraph 3 of the above Order, that they will not admit any claim on account of money expended on repairs of public buildings, but I would urge that as the repairs were of so extensive a nature, and were only completed at the commencement of the current year, the present claim is fair and reasonable and within the spirit of the Government Order.

No. 52. From the President of the Municipal Commission, Ootacamund, to the Under Secretary to Government, Fort St. George, dated Ootacamund, 8th June 1871, No. 56.

In reply to your Official Memorandum of the 29th May, No. 146, I have the honour to inform you that the Police Station at Ootacamund was built by the Department of Public Works in 1840, and was, I believe, originally used as a Dispensary.

No. 53. ORDER THEREON, 12th September 1871, No. 1392.

The foregoing carefully-prepared report gives a very complete account of

	RS.	A.	P.
Current—			
Rate on Houses and Lands.....	10,844	13	2
Tax on Arts, &c.	2,923	0	0
Taxes on Vehicles, &c.....	2,877	11	4
Registration of Carts	175	0	8
License Fees.....	199	5	0
Fines, &c.....	728	3	0
	17,748	1	2
State contribution.....	5,458	1	2
Arrears—			
Rate on Houses.....	714	15	1
Tax on Arts.....	179	0	0
Tax on Vehicles.....	160	0	0
Registration of Carts.....	10	3	0
	1,064	2	1
Other receipts—			
Loan funds.....	8,993	3	4
Market tolls.....	2,656	15	6
Miscellaneous.....	8,529	15	3
	15,180	2	1
Recoveries.....	1,457	7	1
Balance.....	740	13	5
Total...	41,643	10	1

the operations of the Municipal Commissioners of Ootacamund during the year 1870-71, to which the report relates.

2. The receipts from all sources, including the balance of the previous year, amounted to Rupees 41,643-10-1. The current receipts from taxation were Rupees 17,748-1-2 and arrears Rupees 1,064-2-1. The Commissioners drew loan funds from Government, amounting to Rupees 8,993-3-4, for special works of improvement. The sum of Rupees 1,457-7-1 is wrongly entered by them under the head of State contribution in arrears. It is made up

12th September 1871.

of repayments of an erroneous refund made by them in 1869-70, and of over-payments made for Police. It, therefore, comes under the head "Recoveries."

3. The Commissioners' report treats very fully of the several items of receipt. The Government regret to find that the house and trades taxes are becoming yearly less productive. The Demand, Collection and Balance statement shows that the falling off is not due to any remissness on the part of the Municipality in the process of assessment and collection, but the Government observe that, from paragraph 4, it would seem that the trades tax is assessed for each half year. This is incorrect. The tax is an annual one though payable in half-yearly instalments.

4. The expenditure is detailed in the marginal abstract. The Government

	RS.	A.	P.
New Works.....	8,189	14	0
Repairs.....	6,352	13	5
Conservancy.....	8,768	2	7
Police.....	5,357	2	3
Establishment.....	4,917	6	0
	33,985	6	3
Purposes other than those specified in Section 25.....	3,981	14	0
Advances.....	1,710	12	0
Balance.....	1,965	9	10
Total...	41,643	10	1

do not contribute on the expenditure on slaughter-houses. The outlay of Rupees 510 on the temporary jail is entered as incurred on the reclamation scheme at Allamby's marsh. This is a municipal purpose, but not one falling under Section 25. With reference to the remarks regarding the non-utilization of the temporary jail which has been transferred from the bank of

the Marlymund Reservoir and re-erected within the yard of the Native jail, the Governor in Council directs that the Commissioners be informed that the question of the number of convicts to be retained at Ootacamund for employment on municipal works is now under consideration, and that orders will be passed on the subject at an early date. The Government resolve to admit, as a special case, the outlay of the Commissioners from loan funds on the water-supply channel. The project is, in Ootacamund, one specially affecting, and necessary to, the health of the inhabitants. The whole expenditure of loan funds was Rupees 7,761 on the channel and on the bazaar drainage improvements, leaving a balance of Rupees 1,232-3-4. The outlay of Rupees 6,358-0-11, for the repair and maintenance of roads, is probably as much as can be spared for the purpose.

5. The Government regret that the Commissioners have been compelled to reduce the conservancy expenditure. The discharge of the Overseer to inspect the compounds of Europeans was, in the opinion of the Governor in Council, a measure of questionable expediency. These compounds should be kept under constant inspection, for on their proper conservancy depends, in a large degree the health of the European community. The inconvenience, noticed by the Commissioners, of carting the rubbish to such a distance might be obviated by the erection of a few cinerators which have been found to succeed very well in Madras. The sale which the Commissioners have found for poudrette, and the fact that so large a revenue can be collected from private parties for conservancy of their premises, are satisfactory. The health of the station was good.

6. The cost of the Police was Rupees 7,349-2-9. The Commissioners had, therefore, to pay Rupees 5,511-14-1. The Government note a discrepancy of three pies in Statements A. and D. With reference to paragraph 27 of the report,

12th September 1871.

the Commissioners are informed that the Government on a former occasion, and in connexion with another Municipality, made inquiries as to the method of charging for Police contingencies, and were satisfied that the percentage system is the simplest, and that the rate fixed, viz., five per cent., is not unfair to municipal funds. His Excellency in Council has resolved, with reference to the President's letters of the 15th May and 8th June last, Nos. 11 and 56, to admit the Commissioners' claim on account of the repairs of the Police station, and has accordingly entered the amount, less three per cent. for a year's deterioration under advances recoverable. The excess Police payment also comes under this head.

7. The Loan Funds received and expended being included on each side, and the whole cost of the Police on that of expenditure, the current independent receipts amount to Rupees 25,509-1-2, and the expenditure under Section 25 (the conservancy revenue being set off) to Rupees 34,198-15-8. One-third of the former or Rupees 8,503-0-4 is, therefore, the State contribution. The Commissioners have drawn Rupees 5,453-1-3, and have been allowed Police credit to the extent of Rupees 1,897-4-8. Rupees 1,212-10-5 are therefore still due, and, with the other payments above specified, the whole sum to be now disbursed to the Commissioners is Rupees 2,923-6-5.

8. The Auditor's report is, on the whole, satisfactory.

9. The Governor in Council desires, in conclusion, to congratulate the Commissioners on the marked success which has attended their efforts during the last two or three years, and especially during the past year. The improvement of many of the roads, the great improvements which have been effected in the native part of the town and general cleanliness of the compounds contrast most favourably with the state of things which existed a few years ago, and are very creditable to the Municipality.

(True Extract.)

Captain, R.E.,

Under Secretary, P. W. D.,
for Chief Secretary.

To the President of the Municipal Commission, Ootacamund.

- .. Public Works Department.
- .. Board of Revenue.
- .. Acting Accountant-General.
- .. Inspector-General, Indian Medical Department.
- .. Do. do. Police.
- .. Do. do. Jails.
- .. Sanitary Commissioner.

Exd. J. Wright.

N^o. 126

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Obbt. of 118711 31st HORE.

PUBLIC.

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Ottawa.

Dated September 1871.

Recd.

G. O. 12th September 1871. No. 1002

SEPTEMBER.
Nos. 60-63.

Municipal Commission Office
Ottawa 22nd August 1871.

From
The President
Municipal Commission
Ottawa

To
The Chief Secretary
to Government
Fort Saint George

Sir
I have the honor
to forward the Annual
Report of the Ottawa
Municipality for the year

1. Annual Report
2. Statements A, B, C, D
3. Balance Sheet
4. Auditors Report
5. Police Estimate of
expenditure for the year 1870-71
6. Annual Statement of
Actual Receipt & Charges
on account of Police for the
year ending 31st April 1871
noted
7. Copies of receipts of
payments made to the
Bank on account of Police
during the year

1870-71 and papers connected
therewith as marginally

I have the honor to be
Sir
Your most ob^l. Servant
Wm. J. McLeod
President

Willie 1871 Sept.

From

The Freed Men's

Col. 1871

Sept. 12

Sept. 12

Sept. 12

Sept. 12

Sept. 12

Forwarding the

Annual Report of

the Freed Men's

Col. 1871

to the

Revised Annual Statement of the actual receipts and Charges on account of the Municipal Police of the Colabaund Town for the year ending 30 April 1871

Date of Payment	Payment made by the Municipality into the Treasury on account of Police as per Receipt of the Treasury Officer	Amount	Total
June 25 1870	For the Month of May 1870	639 15 5	
July 16	June	639 15 6	
Aug 8	July	639 15 5	
Sept 13	Aug	639 15 9	
Oct 11	Sept	639 15 9	
	Oct	...	
	Nov	...	
Dec 9	December	639 15 11	
Jan 10 1871	January 1871	479 15 10	
Feb 7	February	479 15 10	
March 14	March	479 15 10	
April 20	April	480 . 1	
Total Amount paid by the Municipality into the Treasury			5759 14 .

Actual Expenditure incurred on account of the Municipal Police	Amount	Total
Pay and Allowances for Mar 1870	480 0 0	
June	480 0 0	
July	480 0 0	
August	466 13 5	
September	476 10 5	
October	489 2 2	
November	478 10 2	
December	476 0 0	
January 1871	480 13 11	
February	493 0 0	
March	486 14 6	
April	487 0 0	5770 . 7
Clothing and Accoutrements for Head Constable	26 3 6	
do do for Deputy do	50 6 0	
do do for Constables	752 10 6	
do do for Chief Constable	41 6 2	870 10 2
Contingencies 5 per Cent on Actual Pay & Allowances		288 8 0
House Rent for Supervisor & Constables		420 0
		7349 2 9
Debt one fourth payable by Government		1837 4 8
Total		5511 14 1
Total Net Charge payable to the Municipality		247 15 11

Office of the
Supt. of Police
Coimbatore
20th June 1871

Memo

	Sanctioned strength	Actual strength employed
Inspector	1	1
Superintendent Head Constable	1	1
Native do	1	1
Deputy do	2	2
Constables	30	30
	35	35

Signed / A. M. Davies Majr
Supt. of Police
a true Copy
Witness
Principal M. Coimbatore
M. S. S. S.

Notice

Period. Annual
Statement of the
Actual receipts and
charges on account of
the Municipal Office
of the Ayuntamiento
from for the year ending
30th April 1871

1871. 27/2 Sept 1/71
In A. No. 50.

Accounts 1869-70

	Demand			Collected			Cancelled as			Carried forward as			Totals			Collected up to Date		
	R	u	P	R	u	P	R	u	P	R	u	P	R	u	P	R	u	P
European Houses—	515	17		443	0	0	22	17					515	17				
Native Houses—	243	1	4	240	7	1	3	9	10	2	8	5	243	1	4			
Lands—	19	0	0	11	8	0	7	8	0				19	0	0			
Trades and Professions—	188	0	0	179	0	0	9	0	0				188	0	0			
Vehicles and Animals—	94	8	0	78	8	0	15	0	0	1	0	0	94	8	0	1	0	0
Registration of Carts—	11	4	0	10	3	0	1	1	0				11	4	0			
	1070	14	11	982	10	1	58	4	5	30	0	5	1070	14	11	1	0	0

Remarks

* P. 81.8-0 collected but not entered in
anon demand

Current 1870-71

	Demand			Collected			Cancelled as			Carried forward as			Totals			Collected up to Date		
	R	u	P	R	u	P	R	u	P	R	u	P	R	u	P	R	u	P
European Houses—	10226	4	2	10151	0	0	75	12	0				10226	12	8			
Native Houses—	1870	14	4	1604	13	0	37	12	0	228	5	4	1870	14	4	145	9	4
Lands—	288	10	3	257	2	3	32	8	0				288	10	3			
Trades and Professions—	3218	8	0	2924	0	0	146	15	6	147	8	6	3218	8	0	75	5	6
Vehicles and Animals—	2887	11	4	2877	11	4	7	8	0	2	8	0	2887	11	4	2	8	0
Registration of Carts—	182	2	0	175	0	8	1	0	0	6	1	4	182	2	0	6	1	4
	18669	2	1	1790	11	3	301	7	6	384	7	2	18669	9	11	229	11	2

Remarks

* Lands and 10 pice overcredited

Municipal Commission Office

22nd August 1871

Unseely
President

Repo.:

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

	Area	Current	Amount	Total
	R a P	R a P	R a P	R a P
1. Assessment European House	493 0 0	10151 0 0	10644 0 0	
do do Native do	210 7 1	1104 13 0	1315 4 1	
			12459 4 1	
Less refunds			1162 2 1	11297 0 0
Assessment on Land	11 8 0	251 2 3	262 10 3	262 10 3
2. Tax on Cattle, Traded & Professions	19 0 0	2924 0 0	3000 0 0	
Less refunds			1 0 0	3102 0 0
3. Tax on Vehicles and Animals	160 0 0	2877 11 4	3037 11 4	3037 11 4
4. Registration of Laws	10 3 0	175 0 8	185 3 8	185 3 8
5. Licence Fees		199 5 0	199 5 0	199 5 0
6. Fines		728 3 0	728 3 0	728 3 0
			Total	18735 7 3
State contribution for 1869-70				1447 7 1
do do 1870-71				5453 1 3
Government Loan				8993 3 4
Balance from last year				740 12 5
Municipal Sales				2656 15 6
Slaughter House				1570 0 0
Miscellaneous				1959 15 3
			Grand Total	41043 10 1

Expenditure	
1. New works & Improvements	5849 0 8
2. Repairs	6552 12 5
3. Locomotives	5768 2 7
4. Police	7247 14 3
5. Establishment	4290 1 6
6. Miscellaneous	627 4 6
7. For purposes not specified in the 25	6622 11 4
	39678 0 0
Cash in Office	100 0 0
do in Bank No 1 account	633 6 6
do in Bank No 2 account	1232 2 4
	1965 9 10

Balance in hand 1965.9.10 ————
 Current A/c contribution 200.2.0
 To 1965.11.10 ————
 41043 10 1

Approved & signed
 The Municipal Council
 No 3 of the Municipal
 Government for the
 year ending 31st Dec
 1871
 per J. H. H. H.
 Secy. B. H. H.
 1871
 1871

2. The Funds at the disposal
of the Commission for
the year amount to Rupees
41643.10.1 less Rupees 3758.14.7

less than in the year preceding
One annexed Statement D.
drawn up for facility of
reference, shows at a glance
the Demand Collection
and Balance, both current
and current, under each
head of taxation. It will
be seen that the sum of
Rupees 30.0.5 only is
outstanding for 69/70 and
Rupees 3847.2 for the year
under report

3. From the subjoined
Statement it will be seen
that the current collection
is a factor short of the
Estimate by Rs. 361.11.1

From

	Estimate	Current Collection	Annual Collection
224 European Houses	10220.4.9	10151.0.0	493.0.0
1652 Native Houses	185.7.4	1604.13.0	210.7.1
36 Land	294.14.3	251.2.3	4.8.0
	12368.10.4	12006.15.3	714.15.1

From Statement D. it
will be seen that bills to
the amount of Rupees 146.0.0
have been cancelled and
Rupees 228.5.4 brought forward
on the demand for the
current year as recoverable.
The falling off in the net
receipts under this head
for the year 70.71 as compared
with those for 69.70 (Rupees
11297.2.0 against Rupees
12015.3.4) is due mainly
to the increase in the amount
of refunds Rupees 1162.2.1
in the former year against
Rupees 798.8.6 in the latter.

The

The Commissioners are apprehensive that a still greater falling off in the yield of this tax must be expected during the current year.

This is partly to be accounted for by the fact that householders are not realizing the rents for house property which formerly accrued, and this necessitates a reduction of the assessment, based as it is upon the rents which may reasonably be expected to be derived therefrom, and partly from the alteration of the provisions of the act relating to the same, according to which householders are henceforth entitled to a remission proportionate to

31 4
to the total period during which their houses have been vacant. The appeals presented against the rates of assessment fixed by the Commissioners were only 24 in number.

Tax on Trade Professions and Callings—

14. The subjoined statement shows the number of persons assessed under this head for the half year ending 30th October 70, and 30th April 70, as compared with the number assessed during the previous year.

Class	Half year ending 30th Oct 69	Half year ending 30th Oct 70	Half year ending 30th April 69	Half year ending 30th April 70
1st	2	3	2	3
2nd	52	43	47	42
3rd	69	60	66	55
4th	163	144	160	136
5th	276	243	274	233
	562	493	549	469

The

The total collections
amounted to only Purses
3103 (less refund M. 1)
against M. 3571 in the year
1971, and M. 4418 in the
previous year. It will be
seen from Statement D.
that the sum of M. 146.15.6
has been written off as
irrecoverable, and that M.
147.8.6 has been carried
forward to the current
year's demand.

His Commissioners regret
to have to report again so
considerable a falling
off in the yield of this tax
which can only be attributed
to the slackness of trade.
The Statement of the
number of people assessed
during the year under report
as compared with the previous
year

5
year shows a decrease of
about 14 per cent, indeed
there can be no doubt that
a considerable number of
the petty Merchants and
bazaarmen have given up
trade in this town.
It has been found necessary
to send no less than 53 bills
amounting to M. 146.15.6
owing to the migration of
their owners, engaged in
trade here.

Tax on Carriage, Horses and
Other Animals

5. The receipts under this
head amounted to 2037.11.10
a sum largely in excess
of the estimate M. 1567.0.0
and also exceeding the
collections of the previous
year M. 2058.4.0. This
excess is probably due chiefly
to greater diligence in
collecting the tax.

The amount collected amounting
to

to Rupees 160-0-0 whereas it will be seen from statement that the amount demanded only amounted to Rs. 94-8-0. This discrepancy is owing to the omission of Rs. 81-8-0 from the amount in closing the accounts for 69-70. That sum was subsequently brought to account and recovered during the year under report. The subjoined statement shows the number licenses issued during the half years ending 31st October 69 and 30th April 70 as compared with the previous year.

	half year ending 31 st Oct 1869	half year ending 31 st Oct 70	half year ending 30 th April 70	half year ending 30 th April 1971
4 wheeled Carriages etc	17	13	11	13
drawn by horses or bullocks	83	84	56	57
2 wheeled Carriages etc	30	24	20	21
drawn by hand	123	166	62	61
10 or under 10 hands	100	157	126	133
20 or under 11 hands	16	19	14	12
Bullocks	212	281	277	239
Asses	6	18	19	18

There

Registration of Carts

There is an outstanding balance of only Rupees 2-8-0. b. The receipts amounted to Rs. 185-3-8 of which Rs. 143 was arrears. The number of Carts registered during the first half year was 84 and during the second half year 97. There is an outstanding balance of Rs. 6-1-4.

License Fees.

f. The receipts amounted to Rs. 199-5-0 as follows.

Burying dead animals by law 21	Rs. 76-12-0
Bandy Stand	39-15-0
Fees for burning bricks	32-10-0
Fees for woodyards	50-0-0
	199-5-0

The Bandy Stand was not brought into use until the 1st February 70 accordingly the receipts represent the collections of three months only.

From

From the commencement
of the current year the
right to collect fees at the
Bundy stand has been
leased to a contractor

8. The receipts under this Hires and Warrant Fees
head amounted to \$728.30
against \$354.50 in
the year previous

9. The receipt from this Market Fells
source amounted to \$2656.15.6 against \$1775.1.3 in the year previous

The market Fells were
leased to a Contractor at
public Auction for 10 months
at \$231 per acre ann;
during the rest of the year
the collections were made
by the Municipal Corporation
owing to the contract having
expired before the close of
the year

The

Slaughter Houses. 10. The receipts amounted
to \$1570 against \$4805
in the year previous
The right to collect fees on
the Municipal Slaughter
houses was leased to a
contractor, as in the case of
Market Fells. Superannuation
was collected for licensing
private Slaughter Houses.

Miscellaneous

11. The miscellaneous receipts
amounted to \$1959.15.3
against \$688.8.0 in the
year previous.

The several items are
given below

Sale of Manure	\$127.44.0
do of Firewood	" 127.12.0
do of Measures	" 198.12.0
do of Condolence	"
Less Commission to Constables & Inspectors	" 469.12.0
Sale of Art & Byo law	" 0.12.0
do of Water Casks	" 4.0.0
Rent of Police Livery	" 94.12.6
Recovery on Road account	" 5.11.6
Refund from Sweepers for Cumbria	" 4.8.0
Gifts for claims private Estates	" 967.3.8
Total \$1959.15.3	

The

The only item that calls
for special mention is sale
of Pondroes. During the
year 1894 some of this produce
were sold. A commission
of Rupees 1 per Ton is allowed
to the Conservancy Inspector
for supervising the transport.
It is hoped that eventually
the cost of Conservancy
will be considerably reduced
by the sale of Pondroes.
The great obstacle to an
extensive demand for this
article is the distance of
estates from the Station,
which renders the cost of
conveyance excessively high.
The price has been reduced
from Rs 10 to Rs 3 per ton,
as the demand increases
it will be possible to
to raise the price again.
12. The expenditure under
this

New Works & Improvements

This head amounted to Rs.
5549.0.8 as shown in Statement
A. The sum entered in
the estimate for new works
and improvements was
Rs. 8993.3.14 which was the
balance of the loan fund.
The reason that the
expenditure under this head
falls so far short of the
estimate is that a sum of
Rs. 4000.0.0 was provided
in the Estimates for such
purposes as may be approved
for preventing the pollution of
water and supply of pure
water to the bazaar as per
G.O. No. 1627 30th November
but the expenditure on this
account amounting to Rs.
3380.0.0 has now been entered
under the head "Purposes
Other

"Other than those specified
in Section 25," with reference
to the accounts of the
Government on the reports
of the Coccomaco and
other Municipalities for the
year 69/70.

Hence the Estimate for
new works if properly framed
should have amounted to
M. 14993.3.14 only.

13. The item M. 144.14.2
under the head Latrines
represents the cost of erecting
and resurfacing the floor
of two new Latrines; 37
Latrines were erected last
year the total number is
now 39.

The Beef Slaughter house
alluded to in the last report
(para 16) was completed
during the year at a cost
of M. 179.2.8 the total outlay
amounting

New Works

amounting to M. 2872.14.8.
The entry under Pondwara
Shed is cost of erection of a
corrugated iron shed before
by 15 feet for the manufacture
of Pondwara. The shed
is situated at the west
end of the Lake on the
road to Governor's School.
The item of M. 112.8.0
represents the cost of erecting
a cooking shed of corrugated
iron and fencing the boundary
stone.
14. The sum of M. 4400.0
was allotted from the Loan
Fund and handed over
to the Executive Engineer
for the completion of the
Barga Drainage scheme
alluded to in para 14 of
the last report. Towards
this

This work a sum of \$4000
was allotted in the previous
year making a total of
\$11,341 allotted to the
work.

The scheme has now been
completed. The Bazaar
roads have been cut down
and the backyards of the
adjacent houses sloped so
as to admit of the storm
water being readily carried
off; a road at the west
end of the Bazaar, just
a mile in length, has
been cut down to an
uniform gradient of
1 in 19 and another road
at the East end near
the Market place is now
being cut down and
improved.

63 10
improved by the previous
employed on the Reclamation
Scheme, the earth being
utilized on that work.
The roads alluded to are
those by which access to
the Bazaar is gained from
the East and West ends.
There were formerly three
roads traversing the Bazaar
from end to end. The
upper Bazaar road was
almost impassable, and
as there was no advantage
in keeping up three roads
about $\frac{1}{2}$ a mile long running
parallel to each other it
was determined to close
the upper road to wheeled
traffic and to divert the
traffic to the centre or
main

main Bayan road, and
with this view the approaches
to the main Bayan road
were improved. The lower
Bayan road has been
reconstructed by convict
labor, so that there are two
good roads traversing the
Bayan from end to end.
The upper Bayan road
was converted from a
branch track into a
pathway; 300 running
feet of a dangerous wall
were pulled down, and
120 running yards of
the high earthen bank on
which it was built was
ditched, and the road above
it 620 yards in length
was levelled, drained,
and converted into a
proper pathway.

The

¹⁰³
The whole of the Bayan
covering an area of 20 acres
has been so levelled that
the surface water flows
readily into the lake.
The scheme involved the
levelling and gravelling
of 1500 running yards
of side and cross streets,
the cutting down, repairing
and gravelling of $\frac{3}{4}$ of
a mile of main road
and the construction of
24 road drains, besides
a very considerable amount
of earth work. It was also
found necessary to supply
with brick and mortar
batteries the walls of
several houses the foundations
of which were exposed by
cutting down and sloping
their back yards. This
besides giving increased
security

security has added to
the clean and tidy
appearance of the Bazaar.

The Commissioners are
sanguine that the large
outlay on the Bazaar
will result in an improvement
in the health of the inhabitants.

15. The sum of Rupees
510.0.0 was handed over
to the Executive Engineer

for the removal of the Temporary
Lail at Maury mound to
a site adjoining the Native
Lail in this station.

After the completion of the
Maury mound Reservoir it
was feared that the emigrants
employed on that work
would be transferred to the
low country unless
accommodation could be
provided for them here
and as the Commissioners were

desirous

Reclamation Scheme

desirous that the emigrants
should be retained here
with a view to their employment
on the reclamation of a
swamp adjoining M. Maury
premises (vide G.O. No. 1201
dated 23rd September 1870)
the cost of transferring and
re-erecting the temporary Lail
was allotted from Municipal
Funds.

The Commissioners regret
to find that the building
in question is not at present
occupied, owing probably to
a diminution in the number
of emigrants from reclamation
other causes. The building
will hold 50 emigrants and
the Commissioners trust
that the accommodation
which has been provided will
shortly be utilized.

The Reclamation of "Allamby
marsh"

work has been carried
out by convict labor and
a vast improvement to
the locality. In G. O. of
the 23^d September 1870
No. 1201 the Government
sanctioned the work on
condition that all other
charges should be borne
by the Municipality.

Provision was made for
payment of the cost of
supervision from Municipal
Funds, but Mr. Williams
whose property will be
materially improved by
the Reclamation of the
Swamp, offered his services
gratuitously.

The Executive Engineer
having consented to the
arrangement, Mr. Williams'
offer was accepted.

Hence a saving was effected
which

Repairs

13
which enabled the Commission
to pay the cost of removing
and erecting the Mark, under
temporary Lail -

16. Under this head a sum
of Rupees 7474.9.8 was
entered in the Estimate.

The actual expenditure
amounted to Rs. 6582.13.5

The bulk of this sum
namely Rs. 6258.0.11 was
laid out on roads, the
balance being expended
on whitewashing the
Market place and in
repair of drains. 4048
yards of granite have been
broken up, and utilized
during the year for the
different roads in the town.
* The salary of a road
overseer or Rs. 50 per mensem
for 9 months is included

under this head, with a
view to reducing expenditure.
His services were dispensed
with in February last and
his duties have since
devolved on the Manager.

The chief works undertaken
were as follows

Road leading from the Willm
bund to the bridge below
Harrow Lodge.

This road was noticed
in the report for 69/70.

The expenditure up to
the close of last year
amounted to Rs 2237. The
road has now been metalled
throughout and finished
at an additional cost of
Rs 1318.14.0.

The expenditure on this
road would at first sight
appear

51 14
+
appear unduly large, but
it was found necessary to
raise the road considerably,
and to revet the side drain
with stone owing to the
swampy nature of the
locality which had previously
rendered the road impassable
in wet weather. The
Commissioners consider that
the outlay is warranted
by the importance of the
thoroughfare, connecting
as it does the north and
south sides of the Station.

II. Landal Road

This road for a distance
of 62 yards was raised
a foot and a half above
its former level. - 660 running
yards were covered with
laterite and metal spread

throughout at a cost of
Rupees 1200.11.6.

~~III~~ Road leading from
Francis's Hill to the new
Library.

This road was referred to
in the report for 69/70
Rupees 646.5.0 was expended
in that year in cutting
it down to an uniform
gradient and metalling
it. During the year under
report it has been widened
and finished at a cost
of Rs. 292.5.0.

IV. Commercial Road.
This road has been raised
for a distance of 100 yards
a foot above its former
level and 324 running
yards covered with latite.

V. Road from the Willow
bund past St. Bartholomew's
Hospital

95 15
Hospital to Library
An estimate of Rupees
1400.0.0 was sanctioned
for repairing and metalling
throughout the above road
which is a much frequented
thoroughfare and stood in
great need of repair.

The work is now in progress
Rs. 377.1.6 was expended
up to the close of the year
under report.

VI. Francis's Hill

A sum of Rs. 291 was
expended in repairs 103
yards metalled.

VII. Road from Municipal
Storehouse to the Bandstand
metalled for a distance

of about 132 running yards.

VIII. Nelson road a distance
of about 360 running yards
covered with latite.

18. The Commissioners further contributed a sum of Rupees 215 towards the expense of widening the bridge and improving access to the Government Gardens. The work was executed by Mr. M. S. Doo and there can be no doubt a great improvement has been effected.

A sum of Rupees 200 was also contributed from Municipal Funds towards the enlargement and repair of the bridge under "Stonemore", a work which is being executed by the D. P. W. in connection with the Reclamation of Allamby's Marsh.

The other works do not call

call for special mention.
19. It will be seen that the outlay on roads amounts to more than one sixth of the Total expenditure for the year.

The Commissioners are gradually improving and metalling the principal roads in the Station, but as pointed out in every Annual report their progress must necessarily be slow, owing to the very large number of roads to be attended to and the paucity of funds at their disposal. It has been found by experience almost useless to employ bullocks for the repair of any road over which there is much wheel traffic.

In ~~the~~ dry weather
the latente is reduced to
dust by the traffic. In ~~the~~
wet weather it becomes a
quagmire.

owing to these causes
the harder and more expensive
material granite must
be employed.

20. The actual expenditure Cowernanay
under this head amounted
to Rs. 8768.2.7 the sum entered
in the estimate being Rs.
9274. The items of expenditure
were:

Hire of Bullocks	3232.11.0
Cowernanay Establishment	4628.11.5
Purchase and repair of Carts	252.8.9
Extra Coolies	185.7.8
Sundries	163.11.9
Vaccination	40.0.0
Water Course Inspector	215.0.0
	8768.2.7

The

21. The average number
of Lants employed per day
throughout the year was
nine. The rate of hire of
Bullocks was raised from
13 annas to 1 rupee per pair
per diem from July/90 as
the contractor would not agree
to supply them at a lower
rate. In the previous year
the rate had been reduced
from Rs. 1.4.0 to 13 annas
but the Commissioner being
satisfied that the contractor
could not supply animals
at the reduced rate acceded
to his terms.

This accounts for the increase
in this item as compared
with last year.

The increase in the item
Cowernanay Establishment
is due to the employment

of an extra Overseer to inspect
the compounds of Europeans.
His services were dispensed
with in January with a view
to reducing the large outlay
on Conservancy. The average
number of scavenger employed
during the year was as
follows

The 2nd hospital is kept
very much cleaner than
the 1st under similar
circumstances. The result
proves conservancy is a
matter of health. The health of the
community.

1st Dec — 14.

2nd Dec — 14

3rd Dec — 6

4th Dec — 5

showing a slight decrease
as compared with last year.

The item M. 252. 8.9 for
purchase and repair of
Carts was expended in
repairing unserviceable Carts
(M. 180. 3.1) and in purchasing
materials for a new Cart
M. 72. 5. 8.

The sum of M. 185. 7. 8
for

for extra Coolies was expended
in digging pits for night soil.

The item Sanitary M. 349. 2. 5
comprises cost of Brooms,
Baskets, Oil etc.

The item vaccination is on
account of the pay of a
vaccinator for the months
of February and March 1871.

It was the intention of the
Commissioners to share the
services of a vaccinator with
the Coroner's Municipality,
but the arrangement having
proved inadvisable on trial,
was discontinued, and the
services of a vaccinator have
now been secured for this
Municipality exclusively
22. It will be seen that the
outlay on Conservancy &
amounts to about one third

Of the receipts (exclusive
of Government loan and
State Contribution.)

This item must always
be a considerable one owing
to the very extensive area
of the Municipality and
the difficulty which has
been experienced in finding
suitable places in central
positions for the deposit
of rubbish and night soil,
which necessitates its removal
to a great distance. All

night soil and rubbish
has now to be carried to the
West end of the Lake, no
other site being available
at a less distance.

In prospect however of the
withdrawal of the State
Contribution and the
incorporation of additional
charges

Why not put the Generators
they would need very little
in kindness.

64 19
Changes it was resolved
in February last to curtail
expenditure on Conservancy
and accordingly it was
decided to dispense with
the services of 1 Inspector
2 Maistries and seven
Sweepers and to reduce
the number of carts from
5 Night Soil and 6 Rubbish
Carts to 4 Night Soil and
4 Rubbish Carts.

The reductions in the
establishment have been
carried into effect saving
of Rs 131 per mensem
resulting therefrom and the
estimate for the current year
reduced to Rs 1360 (exclusive
of the charges for Dispensary
and Registration of births.)

It is doubtful whether

any

any reduction in the number
of carts is feasible owing
to the distance to be
traversed by them adverted
to above, hence this portion
of the resolution has not
yet been carried into effect.
23. The health of the
station during the year
under report has been very
satisfactory.

The following extract from
the Annual Inspection Report
of the Deputy Inspector
General Southern Districts
dated 16th March 1871
bears testimony to the endeavours
which have been made to
improve the sanitary
condition of the station.
The exuberant growth
of Acacia referred to by
Doct^r Johnston will it is
feared

63
x 20
feared defy every effort
to cope with it, but every
endeavour is made to arrest
it, and to compel landholders
to keep it within bounds.
" Extract from the Annual
Inspection Report of the
Civil Dispensary at
Potlucumund by the Deputy
Inspector General S.D.S.
Southern Districts. dated
16th March 1871, Para 8.
" Since the last Annual
Report of this Institution
it is satisfactory to have to
record the persistent advances
which have been made,
under Municipal direction,
in improving the sanitary
and sanitary condition
of the vicinity of the
Dispensary, and generally
of

of the station, an influence
 which it is agreed on all
 hands must prejudice the
 public health, still exists,
 and the exuberant growth
 of a low jungle scrub,
 springing from the roots of
 two varieties of Australian
 Eucalypti, which have
 become acclimated here,
 bid fair to defy all the
 attempts which may yet
 have to be made to arrest
 it. — It is not so much
 that this dense jungle
 (thick as corn in a field,
 as it is in many places
 within the station) affords
 a concealment to persons
 offending against the law
 by polluting the soil with
 their excrement, an evil
 in itself of great magnitude,
 but

69 71
 but its presence necessarily
 opposes a great impediment
 to free air circulation, so
 essential for the dispersion
 of mephitic vapors, gases
 and miasmatic emanations.
 The following list
 shows the number of cases
 against Act 2 of 1865
 and the Municipal By-
 laws disposed of by the
 Magistrate during the
 year under report and the
 number of persons convicted

		Cases	Persons Prosecuted	Persons Convicted
Under By-laws No. 2	14	14	14	14
Under Act 2 of 1865	4	8	8	7
Under Act 2 of 1865	6	7	10	9
Under Act 2 of 1865	8	21	21	20
Under Act 2 of 1865	22	2	2	2
Under Act 2 of 1865	24	103	104	104
Under Act 2 of 1865	25	6	8	6
Under Act 2 of 1865	26	2	2	2
Under Act 2 of 1865	29	57	57	57
Under Act 2 of 1865	37	1	1	1
Under Act 2 of 1865	65	12	13	12
Under Act 2 of 1865	77	4	4	4
Under Act 2 of 1865	87	6	2	2
		223	225	235

The

25. The total sum paid
into the Branch Bank
in account of Police during
the year was Rs. 5769.14.0

The estimate provided
by the Superintendent of Police
amounted to Rs. 7679.13.7.

The Accountant General's
Circular No. 2221 dated
3rd July 1869 escaped collection
till the close of the year 70
but the mistake was then
rectified and as will be

seen exactly three fourths
of the Estimate was paid
into the Bank. Copies
of receipts of payments
made to the Bank on
account of Police and of
the Estimate and statement
of actual charges for the
year are forwarded herewith

The

Police

67 22
The instalments have been
regularly paid. The
reason why no payments
were made during the months
of October and November
was that it was then
discovered that the Accountant
General's Circular had
been overlooked and that
excess payments had been
made to the Police in the
previous months.

26. From the statement
of actual charges furnished
by the Superintendent of
Police it appears that the
actual cost amounted to
Rs. 7349.2.9 or after deducting
the Government contribution
Rs. 5011.4.1 so that a sum

7

of M. 247.15.11 has been
received by the Municipality.
This sum has been entered
under the head "Advances
recoverable" as directed in
the G. O. on the report for 69.
27. The Commissioners
desire to call the attention
of Government to the item
of M. 288.8.0 in the
Statement of actual
charges under the head
"Contingencies 5 per cent
on actual pay and allowances"
for an explanation of this
item being called for.
The Superintendent of Police
states that the charge
has been made under
instructions received from
the Superintendent of Police

in

in Circular No. $\frac{3080}{1208}$ 1st
July 1868.

The Commissioners are not
aware on what grounds
this charge is made, but
as they are under the
impression that they are
only called upon to pay
their share of expenditure
actually incurred they
are of opinion that the
nature of the expenditure
should be clearly stated
or that the item should
be struck out.

The item M. 1508. Repairs
to Police Station has been
fully explained in a letter
to Government dated
15th May 1868 in which
the Commissioners submit
for the favorable consideration
of Government their claim

to

to a reimbursement of
their expenditure on that
account. It is unnecessary
to advert to the subject further
here.

28. The actual sum expended Establishment
under this head was
Rs. 4240.1.6 or Rs. 963.14.6
less than the estimate.

This sum comprises Office
and Collectors Establishments
Rs. 3783.1.0 particulars of
which are given in Statement
"A and Office Sundries
or Rs. 507.0.6 which includes
purchase of Stationery, Postage
Labels, Printing expenses
and Honorarium to Auditor.
From Rs. February last
the expenditure under this
head was curtailed by
reducing the salary of
the Vernacular Clerk

And

and dispensing with one
Peon and one Bill Collector,
a monthly saving of Rs. 25
being effected thereby.
By a reference to the
estimates for the current
year it will be seen that
the provision for Office and
Collectors Establishment
has been reduced to the
extent noticed above
29. The Government in para
3 of their Order of the 8th
April 71 No. 1011 express
it as their opinion that
"The allotment for Office
expenses is unduly large
and ought to be reduced"
With reference to this remark
the Commission would
point out that it is
impossible to work with
a smaller establishment
than

than that at present
entertained. It will be
seen that the Manager's
salary exceeds half of the
whole cost of the Establishment,
but the Commissioners are
averse to any reduction
in this direction and
are of opinion that a well
paid Manager is a
necessity in a place like
Ootacamund where there
is a large European
Community, an efficient
Manager could not be
secured for a smaller salary
and the Commissioners
consider that it is good
economy in the long run
to maintain a trustworthy
Manager at the head of
the Establishment.

The entertainment of a
European

43 25
European Manager is a
necessity and in trustworthy
European could be secured
for a smaller salary.

30. The item Market Toll
and Slaughter house
Collectors is explained by the
fact that the Contracts
expired before the close of
the year and it was
necessary to entertain collectors
temporarily until the Tolls
could be leased again.

The Head Miscellaneous
Comprises Office rent
and purchase of stock
(Plant and tools)
From the 1st February
a room in the Commission
Office has been allotted to
the Municipality and the
old Office is used as a
Depot for stores. The

Orange

Order was issued to
quit the convenience of
all parties, The old Office
being found not sufficiently
Central.

31. The refunds to taxpayers For purposes not specified in Sec 26
amounted to Rs. 1163.2.1
of this sum 1162.2.1 was
refunded to house owners under
Sec 44 of the House Improvement
Act, and Rs. 1 was refund
of Trade Tax. A sum of
Rs. 293.2.0 is entered
under the head Measure
Account. This item is for
the manufacture of cement
measures which are stamped
and sold to the public.

32. The sum of Rs. 3350
under the head Water Channel
was allotted from the Loan
Fund towards the scheme
for the supply of pure
drinking water to the
Bazaar

In their Order of the 10
November last No. 2749
Government decided to sanction
an estimate amounting to
4000 for the construction of
two Cisterns in connection
with the scheme in question
being of opinion that the
outlay should be borne by
the Municipality. Accordingly
it was resolved to complete
the scheme from the Loan
Fund and an estimate
amounting to Rs. 3000 drawn
up by Captain Elliot was
sanctioned.

The estimate provides for the
construction of three Cisterns
one to be placed near the
Shangha House, one
about the centre of the
Mpei Bazaar road and

near the Market place
The estimate also provides
for piping a portion of the
Channel where the water
will be liable to
contamination.

The bricks and pipe tiles
have been prepared and
one of the Cisterns commenced.

The Cisterns are calculated
to hold 450 Gallons of water
each and will be provided
with 14 brass taps; each
cistern will have a silt
trap and filter chamber.

33. The balance of the sum
of M. 3380 4 provided for
water channels was
allotted for the repair of
a water course leading from
Lunden to Pope's Sack
1 1/2 miles in length, which
had long been disused

and

47 77
and allowed to go to ruin.
It conveys a good supply
of pure water and its
repair was advisable in
order to supplement the
supply to be derived
eventually from the Mitham
Reservoir on the completion
of the works connected therewith.
The item of M. 72.13.1 is
on account of clearing
silt and petty repairs to
existing water channels.
The sum of M. 522 was
expended in felling and
fencing Avenue trees, the
Avenue of 107 trees (*Cypripedium*
Maurocarpa and *Cypripedium*
torulosa) was planted on
Francis Hill and 20 trees
were also planted on a plot
of ground near Chaining Cross.

Lunden

under Shroham.

34. A sum of N. 2384.12.3 Government Loan
being the 1st instalment by
way of repayment of the
Government Loan with
interest was paid into the
Bank as shown in the
margin.

8th. March N. 2166.10.0

20th. January 1871 N. 218.2.

2384.12.3

Through an oversight there
is a mistake of eight pence.
The correct sum due to
Government was N. 2384.12.11
Vide para 4 G.O. No 987
10th August 1870. The
mistake will be rectified
on payment of the next
instalment.

The balance of the loan fund
at the disposal of the
Commissioners at the
commencement of the year
was N. 8993.3.4. The
expenditure

Balance

4th. Distribution

49
expenditure from that fund
amounted to N. 7761 leaving
a balance of 123 3.4
carried forward to the current
year's account

35. The balance of funds
in hand at the close of the
year (exclusive of loan fund)
amounted to N. 733.6.6.

Contractors Deposits
amounting to N. 200.2.0
are shown in a foot note
to Statement C as directed
by Government and are
not included in the
Municipal Funds.

36. The Commissioners have
drawn on this account
N. 5453.1.3 during the
year under report.

The independent current
receipts (minus refunds
which the Government has

deduct to be set off against
the gross yield / amount
Rs 0 741.4.6 as shown
in Sta. Tent Q.

The expenditure under Sec. 11 amounts to Rs. 27702.6.8

as shown in the margin
The items which have been

set off against expenditure
under each head are given
in the margin for convenience
of reference

One fourth of the expenditure
amounts to Rs. 6928.1.8

One third of the receipts to Rs. 8913.12.2

Consequently the former sum represents

the State contribution for the year under report and

Rs. 6453.1.3 having been already established

the balance due to the Municipality

37. A copy of the Auditor's report is forwarded herewith

Sec 11 5847.0.8
Repairs 6552.13.5
Miscellaneous 5.11.6
Total 6547.1.11

Consequently Rs. 9280.2.7
Rs. 6928.1.8
Rs. 8913.12.2
Rs. 4.8.0
Rs. 9285.10.7

Rs. 1213.3.6
Rs. 4290.1.6
Rs. 627.4.6
Rs. 2771.1.1

our enclosure of this year.

38 In conclusion The Commission would remark that they have kept steady in view the improvements enumerated in the last para of their report for 69.70.

Funds have been allotted during the current year for asphaltting the floor of the Slaughter House for sheep and goats

The Scheme of Bazaar drainage has been completed several of the principal is newly metalled with granite

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letters from the President of the Municipal Commission, Coimbatore, dated 15th May, 8th June, and 22nd August 1871, Nos 11, 56, and 126.

Order thereon Coimbatore. ¹² Sept 1871. No 1392

The foregoing carefully prepared report gives a very complete account of the operations of the Municipal Commissioners of Coimbatore during the year 1870-1 to which the report relates.

2. The receipts from all sources, including the balance of the previous year, amounted to Rs 4,643-10-1.

The current receipts from taxation were Rs 17,748-1-2 and arrears, Rs 1,064-2-1.

The

Current

Rate on houses & lands	Rs. as L.
Tax on carts	2,923-0-0
Taxes on vehicles	2,877-11-4
Registration of carts	175-0-8
License fees	199-5-0
Fines	728-3-0
	17,748-1-2
State contribution	5,453-1-3

Arrears.

Rate on houses	Rs. as L.
Tax on carts	179-0-0
Tax on vehicles	180-0-0
Regn. of carts	10-3-0
	1,064-2-1

Other receipts

Loan funds	8,993-3-4
Market tolls	2,656-15-6
Miscellaneous	3,529-15-3
	15,180-2-1
Recoveries	1,457-7-1
Balance	740-12-5
	Rs. 4,643-10-1

M. S. S. S.
President

Municipal Commⁿ Office
Coimbatore 22nd Aug^r 1871

current independent re-
 cepts amount to Rs
 25,509-1-2, and the ex-
 penditure under Section
 25 to Rs 34,198-15-8. One
 third of the former or Rs
 8,503-0-4 is therefore the
 State contribution. The
 Commissioners have drawn
 Rs 5,453-1-3 and been
 allowed police credit to
 the extent of Rs 1837-4-8.
 Rs 1,212-10-5 are therefore
 still due, and, with the
 other payments above
 specified, the whole sum
 to be now disbursed to
 the Commissioners
 there is Rs 2,923-6-5.

8. The Auditor's Report
 is, on the whole, satisfactory.

9. Mr [Name] desires
 in conclusion to emphasize

- The Secy of the Municipal Comm.
 C. P. [Name]
 Director of Public Works
 Auxiliary Commissioners
 Super. Genl. & M. Dept.
 do do Police
 do do Jail
 do do Public
 Accountant General
 Public Works Dept.
 Board of Revenue
 Secy of the [Name]
 [Name] for information

The Commission on the
 marked success which
 has attended their
 efforts during the last
 two or three years &
 especially during the
 past year. The improve-
 ment of many of the
 roads, the great improvement
 which have been effected
 in the water supply of
 the town and general
 standing of the municipality
 without most favorably
 with the state of things
 which existed a few
 years ago, and are
 very creditable to the
 municipality.

A. A. [Signature]

100- [Number]

Bot. of 1871 **EM** adds

Willis

To

The Acad. of Nat. Sciences
Philadelphia

Dated Sept. 12 } 1871, No. 189.
Recd.

Nos. 37-53.

Received orders on the
1st of Oct. of the year 1870-71.
of the ~~Acad.~~
University during
the year 1870-71.