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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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Not to be folded or roughly handled

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Proceedings of the Madras Government, Financial Department,
20th September 1872.

No. 133. Read the following letter from the Commissioner of the Neilgherry Hills, to the Chief Secretary to Government, Fort St. George, dated Ootacamund, 22nd August 1872, No. 50:—

I have the honour to submit the annual report of the Coonoor Municipality for 1871-72 with the prescribed enclosures.

2. The Vice-President has endeavoured to express the opinion of the Commissioners in reference to the working of the Coonoor Municipality, called for in G. O., No. 627, of 4th May last.

3. My opinion on the subject will be communicated in the covering letter to the annual report of the Ootacamund Municipality now under preparation.

From the Vice-President, to the President of the Municipal Commission, Coonoor, dated Coonoor, 16th July 1872, No. 56.

I have the honour to forward the annual report on the work done during the Official year 1871-72 together with an explanation of the various items of income and expenditure passed by the Commissioners, agreeably to Section 34 of Act III. of 1872 (Madras) in order that the same may be laid before the Government in the usual manner.

The receipts during the year amount to Rupees 7,995-8-8 and the expenditure to Rupees 7,660-3-5, leaving a balance on hand of Rupees 335-5-3, which has been carried forward.

During the year 1871-72 the entire money available has been Rupees 8,313-7-10 as compared with Rupees 9,700-11-2 the previous year. During these successive years the actual expenditure has been Rupees 9,382-12-0 and Rupees 7,660-3-5, respectively, showing diminution in expenditure of Rupees 1,722-8-7 during the year 1871-72.

The money raised for the purposes of the Act, as shown above, is the result of the same taxes, &c., &c., as in the previous year.

Statement I., Revenues and Receipts, &c., &c.—On comparing the amounts obtained under the various heads we find a slight increase in the following—the rates on houses and lands; secondly, in trade and professions; thirdly, tax on carriages and animals. The fourth item shows how exceedingly little the cart traffic seems to have altered, only one more Rupee having been obtained this last year.

The fines inflicted last year show the marked increase of 580 per cent. upon the former year, the money yielded from this source being Rupees 109 the previous year and Rupees 634 the last. I think that this result is simply due to more careful inspection of nuisances and not passing over such offences unprosecuted. The Commissioners having gone to great expense in the construction of latrines are quite determined that nothing like a nuisance shall be permitted.

The next item of receipts—the market tolls—is one about which considerable discussion has taken place. At the beginning of the year under review a lease of these tolls was made to a native contractor under the implied condition that all supplies intended for consumption at Wellington and Coonoor would be subjected to the usual tax. Almost directly afterwards, however, opened a free market, which told so disastrously upon the man that he was obliged to relinquish the contract after having lost considerably; the amount raised in 1870-71 under this head Rupees 1,104-8-8, fell to Rupees 956-6-7 last year.

The next item is the proceeds of fees from the Municipal slaughter-houses.

During the year under review the sale of sweepings and night-soil fetched Rupees 411.

The next two items sufficiently explain themselves.

The next and last item, i. e., sundries, are receipts from the following, viz.:—sale of standard measures, Rupees 113-14-0, and license fees for burning bricks, Rupees 68-5-0.

Statement II., Expenditure, &c., &c.—*Grant I. (Public Works), New Works.* Head I. (c), *Sanitary and Miscellaneous.*—The Government will notice that very little has been spent on these, principally because the latrines and sluice gates have both been to a great measure completed during

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the previous year, and very little remained to be done either in respect of providing public accommodation of the former kind or in further distributing the water coming down the public channel.

The latrine referred to is a double one with zinc covering, situated near one of the hotels and affording accommodation much required for servants during the influx of visitors at certain parts of the year. It seems unnecessary here to refer to the faulty construction of the latrines of Coonoor generally, as this matter will be touched upon in the afterpart of the report.

The latrine now referred to has ample accommodation, and has proved a very considerable boon to the native inhabitants around. Bricks and mud with chunam plastering have been used here as in former structures of this kind. The number of latrines is now eighteen.

The only other item amongst new works has been the putting up of sluice gates, which were required to complete the system of conduits for the two water-channels—two, in the north, were respectively intended to divert the water to a cottage belonging to a permanent resident; the other, of a somewhat more extensive character, to convey the water from the upper to a lower line of houses on the face of the main hill.

The sluice gate on the southern side is intended to divert the water to the Police and other public offices, a work of great utility.

Head II. (Continued). Repairs. (a.) Communications.—Under this head a great diminution of expenditure has taken place. The sum devoted to repairs, viz., Rupees 916-2-0, is a decrease of Rupees 308-10-9.

The following expenditure comprises five distinct heads. The first item being the repair of sluice gates and clearing water-channel, is, with the exception of road repairs, the largest item under this head being Rupees 207-2-0. As might have been anticipated, much erosion has been occasioned to the brick-work of the sluice gates, not only by the storm-waters which it is difficult to exclude, but also from the naturally rapid descent of the ground in which the channels are cut, and although care has been taken in the brick-work construction still it appears likely that the present item will always be a heavy one. About fifteen sluice gates have been repaired this last year, some of them more than once; it has been decided to repair several others. The constantly-encroaching herbage on the brink of the channel as well as the silting by sudden rainfall has occasioned considerable expense also under this head.

The next item refers to the repairs of much-frequented roads, notably to almost re-construction of a road known as Bridlepath to Gray's; the others, too, are of considerable public utility with a cost of Rupees 232-8-6.

Another sum here entered, viz., Rupees 170-8-6, is the moiety of the expense incurred by the Public Works Department for protecting travellers passing along between the bridges and the market place.

The next item refers to removing some black palings from the situation referred to in the last item and conveying them where they were more wanted for the cost of Rupees 34-6-0.

The last item under this head, Rupees 47-3-0, was expended for cutting and painting the names of several roads, and it may be as well to point out that much difficulty and inconvenience to passengers have thereby been removed.

(c.) Sanitary and Miscellaneous.—The first repair under this head is what will probably be an annual charge to the Municipality—the surface-washing and tile-turning of the chuttrams and market building. The Commissioners have been able to execute these repairs this year at a more moderate cost for Rupees 155-6-0 than on the previous year, although the work done has been rather more than last year.

The next item, viz., Rupees 99, refers to the outward washing and tarring of certain of the latrines as well as repairing and altering the floors thereof. The Medical Officer pointed out to the Commissioners what he considered great errors in the construction of all the latrines within the Municipality, which were as follows—first, there was no exit for the urine; second, there were no separate trough receptacles for the liquid and solid portions of the night-soil; third, there was no provision for the storing of dry earth; fourth, most of the latrines were uncovered; and fifth,

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there were no pits for temporary storage of the soil previous to its removal by the contractor. Part of the sum mentioned in this year's repairs of latrines has been expended on re-flooring two very-much-frequented buildings, also in providing a pit for temporary storage of night-soil. It may be as well to point out that the five above alterations in the latrines are being gradually made, and it is hoped that by the end of the current Official year most of the buildings of this kind will have been put into a state of thorough efficiency.

Grant III., Sanitation and Medical Services—1. Hospitals and Dispensaries, (d.) Sundries and Contingencies.—This item refers to the contribution towards the Civil Dispensary by the Coonoor Municipality for the Official year 1871-72.

2. *Vaccination. (a.) Establishment.*—This item refers to the pay of the Municipal vaccinator during the Official year 1871-72.

3. *Registration of Births and Deaths. (a.) Establishment.*—This item refers to the pay of a Registrar of Births and Deaths during the Official year 1871-72.

4. *Conservancy. (a.) Establishment.*—It seems unnecessary to individualize the personnel; but it is to be remarked that the Inspectorate part thereof has been considerably modified, the present Vice-President, soon after assuming office, found that having two Inspectors divided the responsibility so much that it was impossible to find with whom various faults in carrying out the work lay. During the last two months of the year now reviewed only a European Inspector has been employed, and so far has given considerable satisfaction.

(d.) Contingencies.—The items under this head differ so slightly from similar ones last year as not to call forth any special remarks.

Reverting to vaccination and registration it may be observed that these are performed at a reduced rate by a native under the daily inspection of the Medical Officer.

Grant IV., Lighting.—Lighting the town, as Government are aware, has only been undertaken within the last twelve months. This year's expenditure, including, as it does, the construction and putting up of the lamps themselves, will, of course, not be equalled in any future year; that for the next twelve months will, it is supposed, be about half.

Grant V., Supervision and Management. 1. Office. (a.) Establishment.—Very little difference in the pay of the personnel of the office, as Manager and peons, have taken place.

(b.) Contingencies.—A slight increase has taken place in forms, books, stationery, and stamps.

2. *Miscellaneous (Police pay for April 1871).*—As the Police are no longer chargeable upon the Municipality it is merely to be noticed that the Rupees 93-1-0 here referred to was payment for that body for the month of April 1871.

(a.)—No increase has taken place in the office rent (Rupees 275) neither in Bandypettah rent (Rupees 100). The miscellaneous items are as follow:—Refund on vacant houses, Rupees 124-15-7; refund on account of trade-tax, Rupees 12-8-0; expenses incurred in Census, Rupees 99-5-0; manufacture of standard measures, Rupees 112-4-0; for auditing the Municipal accounts, Rupees 50; and purchase of tar, Rupees 71.

General Observations with reference to the working of the Towns' Improvement Act as called for in the Government Order dated 4th May 1872, No. 627.

Act III of 1871 (Madras) has now been in force within the Municipality for eleven months, and, although its provisions are more numerous and comprehensive than its predecessor of 1865, still it has been found unnecessary to carry out many of these. Schools have up to the present had no assistance, either as support for teachers or for their inspection; but aid has been afforded to the sick poor by a contribution of Rupees 400 towards the Civil Dispensary. The Act, I think, may be considered to have worked exceedingly well. The money from the various sources has been easily raised, and it is generally admitted that the natives of the place are satisfied with it. Complaints as to the infliction of any hardship, either generally or individually, have not in a single case been made to the Commissioners. The march of material prosperity in Coonoor is perhaps best proved by the number of tiled houses which have been raised within the last six months, and while I write the ground is already being prepared for several others. Petitions have been sent in in

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many instances for permission to thatch houses, and the Commissioners have in almost every instance steadily refused such applications. There is not unfrequently a difficulty in ascertaining who can, and who cannot, tile their houses; and, with the exception of tenements within the crowded portion of the town and in the proximity of bazaars and stores, no unnecessary pressure to compel tiling is brought to bear.

It is under consideration as to whether some assistance in the way of advances might not be made in particular cases amongst the deserving poor; but the Commissioners dread such advances as dangerous precedents.

Sanitation, &c.—The sanitary arrangements have been much the same this as last year. The cleansing of the roads is carried out in the same way by eighteen sweepers; but at present they are all available for cleansing latrines and similar work which was formerly the employment of only a few of their number. The improvements in the latrines themselves, as previously referred to, are being gradually carried out, and will no doubt form the subject of comment next year; it may here be merely observed that the dry-earth system cannot be carried out in the buildings as they now exist. The suggested improvement, however, will not entail any increase in taxation, and, considering the large sum recently offered for the privilege of cleansing those places (viz., nearly a thousand Rupees), they may be said to be self-supporting this year at least.

The supply of water, &c.—The supply of water to Coonoor is still brought along the original tracing; but from the soft nature of the soil it has become only too apparent that great alterations will have to be made, and these at no distant date. In many parts the channel is worn to the extent of five to six feet, giving rise to stagnation and formation of pools. This is especially the case with the north channel. The south channel was originally constructed with greater care at increased cost. In this instance the following plan was adopted—a partially macadamized road was first constructed, in the middle of which the channel was cut. The advantage has been apparent. Little or no choking from vegetation on the sides has taken place, and the wearing away has been in most places slight. The quality of water as brought to the houses first supplied is perfectly pure, not a trace of salt or organic matter being discoverable. In its downward course to the town, however, being, as it is, perfectly exposed, impurities do get into it, which all the vigilance of the Municipal authorities is unable to prevent, either during the day or night. It is proposed to strengthen the sides of the north channel in the same way as the south channel was originally constructed. Another improvement suggested is the protection of the watercourse against much of the storm-water which ought to be drained down the public road.

Lighting, &c.—The lamps are lit, as a rule, fifteen nights a month. The kerosene oil is found to answer well, though the expense of conveying it from Madras is considerable. This supply of lights on dark nights is undoubtedly of great advantage, and is much appreciated by the natives in the town. The distribution of the lamp posts was made after careful consideration. A few were at first retained in the office in order that they might be applied for by those who were most in need of them, and they have, with the exception of two, all been given out.

Working of the Dispensary, &c.—The general health of the town of Coonoor has been good during the eleven months now reviewed. This has been ascertained chiefly in the following ways—first, the number of sick poor treated at the Civil Dispensary, nearly all of whom are inhabitants of Coonoor; secondly, the presence or absence of disease of a contagious character (this is closely watched for both on account of the people of the town and to guard against the invasion of the neighbouring military station of Wellington); thirdly, sickness amongst those who are attended by the Medical Officer at their own houses, chiefly the upper classes; and, lastly, the registration of deaths occurring within the Municipal limits. In order to prove the utility of the dispensary I herewith append a table showing the number treated both as in and out-patients for the eleven months ending 31st March 1872:—

Patients treated during the year 1871-72.

	Europeans	Natives.
In-patients	8	185
Out-patients	133	1,964

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The population of Coonoor according to last year's Census has not yet been furnished to the Commissioners. It is, therefore, impossible to state, with anything like accuracy, whether the health, as evidenced by the death-rate, is excessive or otherwise. The following facts have been ascertained. Eighty-one persons are known to have died within Municipal limits in eleven months, an annual mortality apparently of eighty-eight. In the absence during this period of any exceptional mortality from epidemic disease we may assume twenty-five per mille to have been about the proportion of deaths to the population. This would make the latter from 3500 to 4000, which seems to bear out the correctness of the popular opinion as to the number living in Coonoor. The usefulness of the Civil Dispensary can scarcely be doubted, and the above statistics would seem to show that quite a third of the population have received relief within the eleven months now reviewed. With regard to preventive measures which must always be considered the most important matter with respect to public health, I may mention, first, that vaccination has been much attended to (the numbers operated upon has been 283, almost all of which have been successful); secondly, wherever disease of an epidemic character or supposed to be contagious has arisen the house and neighbourhood are ordered to be cleansed and the former to be whitewashed within and without; thirdly, every means is taken to induce persons suffering from contagious disease to repair to the ward at the dispensary set apart for the purpose of treating such cases.

From the Vice-President, to the President of the Coonoor Municipality, dated Coonoor,
6th August 1872, No. 61.

I have the honour to forward a complete list of Commissioners of the Coonoor Municipality as called for in the official memorandum No. 207, Financial Department.

2. I am in doubt as to the exact meaning of the terms "official" and "non-official" members. There are at present no "ex-officio" members; but as you will observe the Civil Surgeon of Coonoor and the Commissariat Officer at Wellington are both on the Board.

This is to certify that I have examined the accounts of the Coonoor Municipal Commissioners for 1871-72 and have found them to be correct.

(Signed) W. MALLALY,
Auditor.

22nd June 1872.

From W. MALLALY, Esq., Auditor, to the Vice-President of the Coonoor Municipal Commission, dated ———.

I have the honour to inform you that I have audited the accounts of the Coonoor Municipality for the year 1871-72 and beg to report thereon.

The following registers have been examined and found in fair order:—

European Houses, Native Houses, Trade-tax, Animals, and Registered Carts.

The actual collections under the different heads are as follow:—

	RS.	A.	P.
European houses (assessment)	2,065	11	8
Actual collections (1871-72)	2,034	3	8
	31	8	0

of only one bill for Rupees 9 is recoverable.

Native houses (assessment)	505	7	2
Actual collections (1871-72)	485	0	3

plus Rupees 13-13-1 arrears for 1870-71 collected and brought to account. Outstanding—there were thirty-three bills amounting to Rupees 20-6-11, many of which have since been recovered—

Trade-tax (assessment)	1,504	0	0
Actually collected	1,277	8	0 plus

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Outstandings—there are 138 bills aggregating Rupees 226-8-0, of which forty-five bills = Rupees 75 have since been collected. Arrears of 1870-71—there are still eighty-two bills for Rupees 113 uncollected, which I think had better be cancelled as there appears no hope of collecting the amount.

	RS.	A.	P.
Animals (assessment)	821	13	4
Actual collections	778	1	4 plus

Rupees 10 arrears for 1870-71 collected of outstandings. There were seventy-two bills for a total of Rupees 43-12-0—

	RS.	A.	P.
Carts (assessment)	53	0	0
Actual collections	34	0	0 plus

Rupees 3 arrears for 1870-71 collected. Outstandings—nineteen bills for Rupees 19.

DISBURSEMENTS.—The vouchers have been carefully filed, and each entry is supported by proper vouchers.

In the month of June, under the head of "Salaries," the sum of Rupees 23 has been overdebited. This is the only error in the disbursements for the year; but it affects the balance standing to the credit of the Municipality on 31st March 1872, which should be Rupees 709-1-5 and not Rupees 686-1-5 as now shown.

BANK ACCOUNT.—I also examined and found the Bank receipts agree with the cash book; but I found that the balance to the credit of the Municipality as shown by the Bank was Rupees 734-0-5, whereas that shown in the Municipal books was Rupees 686-1-5, a difference of Rupees 47-15-0. This (as far as the accounts under audit are concerned) is accounted for as follows—a difference of Rupees 48 at the end of the Official year 1870-71, probably owing to some cheque for that amount given by the Municipality not having been cashed at the Bank, and an item of 1 Anna expended by the Bank on 20th July 1871 for receipt stamps on account of Assistant Commissioner's cheque dated 27th May 1871 not entered in the Municipal accounts.

I enclose a new form for the different registers, which I recommend being adopted, as I feel sure it will simplify the audit of the account in future years.

No. 134. ORDER THEREON, 20th September 1872, No. 1255.

The statement in the margin is an abstract of the receipts and expenditure,

RECEIPTS—	
C.R. on	RS.
Rate on houses	2,515
Tax on arts	1,278
Tax on vehicles	778
Registration of carts	84
Fines	631
	5,239

ARREARS—	
Taxes, &c.	65
Government contribution	857
Police refund	303
Market	956
Miscellaneous	1,076
Balance brought forward	318
	5,239

EXPENDITURE—	
New works	345
Repairs	916
Dispensary	400
Vaccination	165
Registration of births and deaths	95
Conservancy	2,369
Miscellaneous	1,420
Supervision and management	1,930
	7,660
Balance in hand	653
	8,313

of the Coonoor Municipality for the year 1871-72. The balance in hand at the end of the year amounted to Rupees 653 according to the accounts submitted; but the Auditor, although certifying to the correctness of the accounts, remarks, after pointing out an over-debit of Rupees 23, that the balance should be Rupees 709-1-5 and not Rupees 686-1-5 as now shown. This discrepancy should be explained.

2. The total demand—current and arrears—as shown in Statement IV. amounted to Rupees 4,252, of which an uncollected balance of Rupees 456 remained at the close of the year. Explanation should, however, be given of the difference between the collections shown in Statement I. and those entered in

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Statement IV., as well as of the entry of Rupees 2,691-4-0 in the special return called for in G. O. dated 4th May 1872, No. 627, as assessment on houses, while the amount shown in Statement IV. is only Rupees 2,566-10-10. There is also nothing in Statement I. in any way corresponding to the entry in the special return of Rupees 1,482-0-3 as license fees under the Act and Bye-laws. The last columns of Statements I. and II. should have been filled up as prescribed in G. O. dated 28th October 1871, No. 1646, and the charge for Police payment should have been entered under Grant IV. instead of under Grant V.

3. The expenditure on New Works amounted to only Rupees 345, of which Rupees 330 were spent on latrines. Amongst repairs an item of Rupees 207-2-0 appears for sluice gates and clearing the water-channel, and it is expected that there will always be a somewhat heavy annual outlay under this head. The charges for conservancy amount to Rupees 2,369, the Commissioners having paid particular attention to that important object of the Act. A commencement has been made in lighting, vaccination, and registration of births and deaths. A contribution of Rupees 400 was made to the Coonoor Dispensary, and, although nothing appears as yet to have been done towards promoting education, the Municipality must be considered to have progressed very satisfactorily.

4. With reference to G. O. dated 4th May 1872, No. 627, the Commissioners give a very favourable picture of the improvements which have been effected by the Act.

(True Extract.)

W. C. M.
Acting Under Secy. to Govt.

To the Commissioner of the Neilgherry Hills.

- .. Board of Revenue.
- .. Revenue Department.
- .. Public Works do.
- .. Inspector-General of Police.
- .. Indian Medical Department.
- .. Sanitary Commissioner.
- .. Director of Public Instruction.
- .. Accountant-General.
- .. President of the Local Fund Boards, Neilgherries.

Exd. A. S. Rodgers.

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N: 3225

Govt. of 1872 Madras

FINANCIAL.

To
THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
McClurey Street,
Ac, Co.,

Dated September, 20th.
Recd. Oct 4th

G. O., 20th September 1872, No. 1235.

SEPTEMBER.
Nos. 133-134.

Reviewing the report on the working of the
Coonor Municipality for 1871-72.

1872
1872

5th Oct 1872