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# MADRAS RECORD OFFICE

## GOVERNMENT OF MADRAS

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*Not to be folded or roughly handled*

*Proceedings of the Madras Government, Financial Department,*
*10th December* 1873.

Read the following papers :—

No. 94. From J. R. COCKERELL, Esq., President of the Municipal Commission, Ootacamund, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Ootacamund, 3rd October 1873, No. 49 :—

I have the honour to submit the report on the Coonoor Municipality for the past official year.

2. A modification of the Bareilly system was partially introduced during the year.

3. There is an item under the head of "Sundries" for the purchase of a tent. It was thought better not to introduce small-pox patients into the Dispensary when the small-pox outbreak occurred, and the patients received at the Dispensary were therefore treated in the tent.

4. A scheme was devised, in 1870, for supplying the Coonoor bazaar with pure water, at a cost of Rupees 6,000. The subject was referred to in the report of the Municipal Commissioners for 1871-72. The Commissioners dwell upon it in the present report. The Municipality has not funds to carry out the scheme, which no doubt would be a boon to the inhabitants of the bazaar.

5. The statement furnished by the Vice-President show the total receipts including the balance brought over from the previous year as Rupees 9,889-13-6. They exhibit the expenditure including the balance as Rupees 9,857-0-6. The difference between these sums is Rupees 32-13-0, for which an explanation will be obtained and submitted to Government. Meanwhile the report is forwarded in order to avoid further delay.

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From Surgeon-Major H. ADAM, Vice-President of the Municipal Commission, Coonoor, to J. R. COCKERELL, Esq., President of the Municipal Commission, Ootacamund, dated Coonoor, —— September 1873, No. 62.

I have the honour to forward the annual report on the work done during the official year 1872-73, together with explanation of the various items of income and expenditure passed by the Commissioners, agreeably to Section 34 of Act III. of 1871 (Madras), in order that the same may be laid before Government in the usual manner.

2. The receipts during the year amount to Rupees 9,889-13-6, and the expenditure to Rupees 8,954-12-2, leaving a balance on hand of Rupees 902-4-4 which has been carried forward.

3. During the year 1872-73 the entire money available has been Rupees 9,203-12-1 as compared with Rupees 7,995-8-8 the previous year. During these successive years the actual expenditure has been Rupees 8,954-12-2 and Rupees 7,660-3-5, respectively, showing an increase in expenditure of Rupees 1,294-8-9 during the year 1872-73.

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

5. STATEMENT I., *Revenues and Receipts, &c.*—On comparing the amounts raised under the different heads we find a slight increase in the following, viz., the rates on houses and lands; secondly, in trade and professions; thirdly, on registration of carts, and there is also a slight decrease in the following, viz., tax on carriages and animals; secondly, in fines.

6. The next item of receipt is the market toll.

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

8. During the official year 1872-73, the night soil and sweepings of the town of Coonoor ere sold for Rupees 2,425.

9. The next two items are the fees from the bandy-stand and the sales of standard measures.

10. The next and last item, *i.e.*, sundries, is as follows:—Sale of unserviceable tools Rupees 4-2-0; sale of trees Rupees 7; and the sale of materials belonging to a latrine Rupees 20.

11. And the remaining items are the advances recovered from the toties and sweepers and the Inspector.

STATEMENT II., *Expenditure, &c.—Grant I.* (*Public Works*)—NEW WORKS.—*Head I.* (*a.*) *Communications.*—During the year under review a brick-and-chunam drain has been built through the churchyard at Coonoor at a cost of Rupees 210.

(*c.*) *Sanitary and Miscellaneous.*—The next work undertaken was the erecting of three new zinc latrines at the most convenient places and also of roofing three of the largest latrines with tiles at a cost of Rupees 678-13-0.

*Head II.* (*continued*).—REPAIRS—(*a.*) *Communications.*—Under this head is a cost of Rupees 823-4-0. The expenditure incurred was in the repairs of the several roads and streets about the station of Coonoor at a cost of Rupees 544-9-0. It is to be remarked that in this expenditure is included a moiety of Rupees 75 given to the Department of Public Works for repairing and metalling a portion of the old ghaut road to Ooty, *i.e.*, from the Post Office to Mr. Hunter's stables; and the next expenditure is the repairs of the sluice gates, and the clearing of the two water-channels, at a cost of Rupees 278-11-0.

(*c.*) *Sanitary and Miscellaneous.*—The first repair under this head is the repairing, white and colour washing, and tarring the several latrines, at a cost of Rupees 416-10-6.

The next item refers to the outward and inward of white and colour washing of the chuttrums and the market place at a cost of Rupees 59-2-0.

*Tools and Plant and Contingencies.*—The expense under this head indicates the purchase of tools and plant.

1, *Grant II.* (*Education*).—*4, Results' Grants.*—The item under this head represents the amount paid for Results' Grant to the Rev. L. deGelis' School at Coonoor during the official year 1872-73.

5. The expenditure under this head represents the amount paid to the Honorary Secretary of the Neilgherry Local Fund Board for Educational Inspectorate.

*Grant III., Sanitation and Medical Services.*—1, *Hospitals and Dispensaries.*—This item refers to the contribution paid towards the Civil Dispensary by the Coonoor Municipality for the official year 1872-73.

2. *Vaccination.*—(*a.*) *Establishment.*—This item refers to the pay of the Municipal Vaccinator during the official year 1872-73.

3. *Registration.*—(*a.*) *Establishment.*—This item refers to the pay of a Registrar of Births and Deaths during the official year 1872-73.

*Conservancy.*—(*a*) *Establishment.*—It seems unnecessary to individualize the personnel of the establishment, but it is to be remarked that the Municipal Inspector's pay was increased by Rupees 10.

(*b.*) *Sanitary Services* (*cost of Conservancy Carts*).—This item represents the amount paid for purchasing a pair of bullocks and cart.

(*c.*) *Cleansing Tanks, Wells, and Drains.*—This item refers to the clearing of the above.

(*d.*) *Contingencies.*—The items under this head differ so little from the ones of previous years that no further remark is required.

*Grant IV., Miscellaneous Municipal purposes.*—1, LIGHTING.—(*a.*) *Establishment.*—This item represents the pay of two lamp-lighters.

(*b.*) *Contingencies.*—This item indicates the purchase of kerosine oil, wicks, and chimnies.

5. *Rent of Bandystand.*—This item refers to the annual rent paid by the Municipality for the bandystand.

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*10th December* 1873.

*Grant V., Supervision and Management.*—1, *Office.*—The items included in this head are the pay of the Manager of the office; pay of two collecting peons; and the honorarium paid to the Auditor.

MISCELLANEOUS.—(*a.*) *Office rent.*—This item represents the rent paid for the Municipal Office.

(*b.*) *Sundries.*—The items under this head are as follow, viz., refund on vacant houses Rupees 129-10-0; manufacture of standard measures Rupees 162-8-0; purchase of tar Rupees 105; purchase of a cash-chest Rupees 70; purchase of a tent Rupees 30; purchase of printed forms Rupees 29-9-4; purchase of postage and receipt stamps Rupees 42-2-0; manufacture of tin tickets Rupees 7-8-0; drawing of security bonds Rupees 21; paid for killing dogs Rupees 9-9-0; and advances given Rupees 165.

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

*Sanitation.*—Under this head it cannot but be apparent that there is still need for many modifications and improvements in the system pursued. The dry-earth conservancy has been under consideration, and in a modified form arrangements are being made to apply it. The funds at the disposal of the Municipality are quite inadequate to the carrying out of the system as pursued at Bareilly or Ootacamund. It would be most important, if possible, to remove the liquid as well as solid excrement; at present the latter alone is removed by the Contractors. The former would require a large amount of dry earth to absorb and deodorize it so as to be capable of removal; it is hoped this may be arranged for in giving the Contractors for the ensuing year.

*Water-supply.*—Nothing has been done to regulate, improve, or free from liability to pollution the water supplied to Coonoor for the well-being of the town and residents in private houses. The matter calls for urgent attention. The Municipality have obtained from Captain Mirlees a plan for supplying the bazaar with pure water at a cost of Rupees 6,000, and that officer has expressed himself as ready to carry out the scheme. The funds of the Municipality as stated under the former head being quite inadequate, it is earnestly hoped that Government will see fit to give a special grant and so inaugurate a system to be ultimately extended to the other branch which supplies private residences and which equally needs to be kept from defilement, so that pure and wholesome water may be likewise obtainable.

*Dispensary.*—The fall of rain this year has been above the average, an unusual amount having fallen in October and November 1872, viz., 29 inches, and in February of the present year 16 inches and 65 cents. The total amount of rain from April 1872 up to the present time was 62 inches and 10 cents. The public health on the whole has been good.

II. There has been no rise in the prices of food, and grain of all descriptions has been cheap and abundant.

III. The principal diseases were as follow: ague, bronchitis, dysentery, diarrhœa, dyspepsia, ascarides, and ulcers.

IV. Small-pox was introduced into Coonoor, in the commencement of February 1873, by some people from the low country; stringent measures were taken to stamp out the disease by segregating the sick and burning their clothes which were happily successful. There were in all ten cases, four of which proved fatal.

V. The number of in and out patients in the dispensary during the past year were European in-patients five, out-patients 136, which number very nearly approximates that admitted in 1871-72. No deaths among the in-patients; one out-patient died of general dropsy. Native in-patients 140, out 1363 against 145, out 2136 in 1871-72, showing a decrease of five in the former and 773 in the latter. I think this is attributable to the past season having been a healthy one.

Fifteen in-patients and five out-patients died. The large mortality among the in-patients is due to the fact that patients are brought to the hospital in such an advanced state of disease as to render recovery very doubtful. Of the fifteen whose death are recorded eleven died within a week

and four within a fortnight after admission into hospital. The causes of deaths were as follow:—

In-patients.—Small-pox one, puerperal fever one, pneumonia two, dysentery two, self-inflicted one, general dropsy three, diarrhœa two, apoplexy one, burns one, tetanus one.

Out-patients.—Croup one, concussion of the brain one, measles one, anœmia one, general dropsy one.

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From Surgeon-Major H. ADAM, Vice-President of the Municipal Commission, Coonoor, to J. R. COCKERELL, Esq., President of the Municipal Commission, Ootacamund, dated Coonoor, 27th September 1873, No. 68.

With reference to your letter, No. 22, dated 23rd September 1873, I have the honour to re-transmit the annual report for the year 1872-73 duly corrected.

With regard to the extra expenditure, viz., Rupees 1,104-12-2 were expended as follows: under New Works Rupees 258-13-0, under Rqpairs Rupees 699-0-6, under Registration Rupees 5, under Supervision and Management and Sundries Rupees 841-14-4, under rent of bandy-pettah Rupees 100, making a total of Rupees 1,904-11-10; savings under tools and plant Rupees 46-5-8, under Education Rupees 127-5-0, under Conservancy Rupees 621-9-3, and under Lighting Rupees 4-5-9, making a total of Rupees 799-15-8, leaving a balance of Rupees 1,104-12-2 over-expended.

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From Mr. W. MULLALY, Auditor of the Coonoor Municipal Accounts, to Surgeon-Major H. ADAM, Vice-President of the Municipal Commission, Coonoor, dated Ibex Lodge, 25th June 1873.

I have the honour to inform you that I have audited the accounts of the Coonoor Municipality for the year 1872-73, and beg to report thereon.

The following registers have been examined:—

European houses, trade-tax, animals and vehicles, registered carts, and native houses.

*European Houses.*

| | RS | A. | P. |
|---|---|---|---|
| Assessment ... ... ... ... ... ... ... ... ... ... ... | 2,151 | 6 | 10 |
| Actual collections... ... ... ... ... ... ... ... ... ... | 2,088 | 6 | 10 |
| | 63 | 0 | 0 |

outstanding on 31st March 1873.

Arrears of 1871-72, one bill of Rupees 9 has been collected and brought to account.

*Trade-tax.*

| | RS. | A. | P. |
|---|---|---|---|
| Assessment ... ... ... ... ... ... ... ... ... ... ... | 1,457 | 0 | 0 |
| Actual collections ... ... ... ... ... ... ... ... ... ... | 1,212 | 0 | 0 |
| | 245 | 0 | 0 |

which is accounted for by no less than 127 bills outstanding. The outstanding bills for 1871-72 numbered 138, aggregating Rupees 226-8-0, out of which only fifty-three bills for Rupees 88-8-0 have been collected and brought to account in 1872-73, leaving eighty-five bills for Rupees 138 still outstanding. This sum, together with the arrears of 1872-73, amounting to Rupees 245, should receive the attention of the Commissioners. In the year 1870-71 there were arrears,



amounting to Rupees 113, which, I presume, have been written off, and I think that some steps should be taken to prevent the large annual arrears under this heading.

*Animals and Vehicles.*

| | RS. | A. | P. |
|---|---|---|---|
| Assessment... ... ... ... ... ... ... ... ... ... ... ... | 631 | 8 | 0 |
| Actual collections ... ... ... ... ... ... ... ... ... ... ... | 610 | 4 | 0 |
| | 21 | 4 | 0 |

the outstandings for 1871-72 were seventy-two bills, amounting to Rupees 43-12-0, of which forty bills for Rupees 25-8-0 were collected.

*Carts.*

| | RS. | A. | P. |
|---|---|---|---|
| Assessment ... ... ... ... ... ... ... ... ... ... ... ... | 47 | 0 | 0 |
| Actual collections ... ... ... ... ... ... ... ... ... ... ... | 46 | 0 | 0 |
| | 1 | 0 | 0 |

the arrears of 1871-72, nineteen bills for Rupees 19, thirteen of which were written off, and six amounting to Rupees 6 collected. The one bill outstanding for 1872-73 for Rupee 1 is not likely to be recovered on account of the death of the owner of the cart.

*Native Houses.*

| | RS. | A. | P. |
|---|---|---|---|
| Assessment ... ... ... ... ... ... ... ... ... ... ... ... | 607 | 5 | 4 |
| Actual collections ... ... ... ... ... ... ... ... ... ... ... | 561 | 1 | 4 |
| | 46 | 4 | 0 |

The outstandings for 1871-72 were thirty-three bills, amounting to Rupees 20-6-11, of which fourteen bills for Rupees 11-11-0 were collected. Arrears of 1870-71, two bills for Rupee 0-9-7 each were also collected.

Under this heading in the day-book the entries for eight months out of the twelve show errors in number of bills and amount collected.

The following are the discrepancies between actual collections and the daily cash-book in the different months of the year:—

| | Collections. RS. | A. | P. | Credited. RS. | A. | P. |
|---|---|---|---|---|---|---|
| April ... ... ... ... ... ... ... ... ... ... | 28 | 13 | 5 | 28 | 13 | 5 |
| May ... ... ... ... ... ... ... ... ... ... | 57 | 6 | 1 | 57 | 6 | 1 |
| June ... ... ... ... ... ... ... ... ... ... | 75 | 6 | 5 | 76 | 6 | 2 |
| July ... ... ... ... ... ... ... ... ... ... | 56 | 12 | 5 | 57 | 12 | 5 |
| August ... ... ... ... ... ... ... ... ... ... | 57 | 5 | 5 | 57 | 6 | 3 |
| September ... ... ... ... ... ... ... ... ... ... | 11 | 6 | 8 | 11 | 6 | 8 |
| October ... ... ... ... ... ... ... ... ... ... | 73 | 14 | 10 | 74 | 2 | 7 |
| November ... ... ... ... ... ... ... ... ... ... | 54 | 10 | 11 | 54 | 4 | 4 |
| December ... ... ... ... ... ... ... ... ... ... | 23 | 6 | 9 | 23 | 6 | 9 |
| January ... ... ... ... ... ... ... ... ... ... | 38 | 2 | 1 | 38 | 4 | 11 |
| February ... ... ... ... ... ... ... ... ... ... | 37 | 3 | 8 | 38 | 0 | 1 |
| March ... ... ... ... ... ... ... ... ... ... | 58 | 13 | 8 | 60 | 11 | 8 |
| Total ... | 573 | 6 | 4 | 578 | 1 | 4 |

a difference of Rupees 4-11-0.

*Disbursements.*

The vouchers have been carefully filed and each entry is supported by a voucher, and I have compared item by item with the vouchers.

I have to observe that many of the vouchers have not been initialed; nor, so far as I can see, have some of the monthly accounts by any member of the Commission.

*Bank account.*

I also examined the Bank receipts with the cash-book and found a discrepancy of Annas 2. The total receipts under all headings as per cash-book are Rupees 9,203-14-1, while the Bank account shows the payments into the Bank to have been Rupees 9,203-12-1.

*Balance on 31st March* 1873.

According to municipal account balance in Bank shows Rupees 902-4-4, according to Bank book it is Rupees 1,025-4-4, a difference of Rupees 123. This is accounted for by two cheques of Rupees 50 and Rupees 75 being debited by the Bank to the private accounts of the Vice-President's instead of to the Municipality. This has since been adjusted.

In the register of native houses one bill for the last half-year of 1872-73 for Rupees 1-8-0 has written opposite to it as collected on 30th August 1872 (apparently not in the Manager's handwriting); it has not been brought to account, and is, therefore, included in outstandings.

I have again to draw the attention of the Commissioners to the necessity of adopting some simpler form for keeping the different registers. Under the present system it is very difficult for the Manager to check his monthly accounts, and entails *unnecessary* labour on the Auditor.

This is to certify that I have examined the accounts of the Coonoor Municipal Commissioners for 1872-73, and have found them to be correct.

(Signed) W. MULLALY,
*Auditor.*

1st *August* 1873.

No. 95. From J. R. COCKERELL, Esq., President of the Municipal Commission, Coonoor, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Ootacamund, 10th October 1873, No. 52.

In continuation of my letter, No. 49, dated 3rd instant, submitting the report of the Coonoor Municipality for the past official year, I have the honour to forward, herewith, copy of a letter from the Vice-President, accounting for the difference of Rupees 32-13-0, referred to in paragraph 5 of the letter above alluded to.

From Surgeon-Major H. ADAM, Vice-President of the Municipal Commission, Coonoor, to J. R. COCKERELL, Esq., President of the Municipal Commission, Coonoor, dated Coonoor, 8th October 1873, No. 75.

With reference to your letter, No. 24, dated 4th October 1873, I have the honour to state that the difference of Rupees 32-13-0 between the statement of receipts and expenditure is thus accounted for, viz., a cheque was drawn for Rupees 32-13-0 on the 1st of April 1872, and cashed on the 4th of April 1872, on account of contingent bill for the month of March 1872, which amount was entered in that official year's account.

*Proceedings of the Madras Government, Financial Department,*
*10th December* 1873.

No. 96. ORDER THEREON, 10th December 1873, No. 1799.

With his letter above recorded, the President of the Coonoor Municipality submits the report on the working of the Act during the year 1872-73. The estimates and actuals are compared below:—

| RECEIPTS. | Estimates. | Actuals. |
|---|---|---|
| | RS. | RS. |
| Balance brought forward... ... | 400 | 686 |
| Assignments by Government ... | ... | ... |
| Rate on Houses ... ... ... | 2,625 | 2,676 |
| Tax on Arts ... ... ... ... | 1,550 | 1,300 |
| Tax on Vehicles ... ... ... | 1,025 | 633 |
| Registration of Carts ... ... | 50 | 52 |
| Fees ... ... ... ... ... ... | 50 | 68 |
| Fines... ... ... ... ... ... | 250 | 255 |
| Endowments, &c. ... ... ... | ... | ... |
| Contribution from Local Funds | ... | ... |
| Miscellaneous ... ... ... ... | 1,900 | 4,095 |
| Advances recovered... ... ... | ... | 125 |
| Total ... | 7,850 | 9,890 |

| CHARGES. | Estimates. | Actuals. |
|---|---|---|
| | RS. | RS. |
| Grant I.— | | |
| New Works ... ... ... ... | 630 | 889 |
| Repairs... ... ... ... ... | 600 | 1,299 |
| Tools and Plant, &c. ... ... | 100 | 53 |
| Grant II.— | | |
| Training School ... ... ... | ... | ... |
| Salary Grants ... ... ... | ... | ... |
| Results Grants ... ... ... | 200 | 68 |
| Contribution for Inspection... | 70 | 75 |
| Grant III.— | | |
| Hospitals ... ... ... ... | 400 | 400 |
| Vaccination ... ... ... ... | 180 | 180 |
| Registration of Births and Deaths ... ... ... ... | 60 | 65 |
| Conservancy... ... ... ... | 3,520 | 2,898 |
| Grant IV.— | | |
| Lighting ... ... ... ... | 740 | 736 |
| Other purposes | | 100 |
| Grant V.— | | |
| Office ... ... ... ... ... | 1,050 | 1,153 |
| Miscellaneous ... ... ... | 300 | 1,072 |
| Balance ... ... ... ... ... | ... | 902 |
| Total ... | 7,850 | 9,890 |

2. The receipts under "Tax on Arts" fell short of the estimate by Rupees 250, but the Government observe that there was an outstanding balance of Rupees 455. The amount shown as balance in Statement IV., "Current," is incorrect, as the entry in column 2 evidently includes the arrear collections. The Government also observe that the entries in the first column of Statement IV., "Arrears," do not correspond with the balance shown in the last year's account, but with that shown in Statement IV., "Current," for the year under review. The President will submit a revised statement with such explanation as may be necessary. The total collections under "Tax on Vehicles, &c.," were Rupees 392, or thirty-eight per cent. below the estimate, and the current collections fell short of those for the previous year of eleven months by Rupees 170. Some explanation of the decrease should have been submitted. The increase under "Miscellaneous" is chiefly due to the high price realized by the sale of the sweepings, viz., Rupees 2,425, against an estimate of Rupees 400.

3. As remarked by the Vice-President, the expenditure showed an increase of Rupees 1,294-8-9 over the financial year 1871-72. It should, however, be borne in mind that the latter consisted of eleven months only. The outlay on Public Works exceeded the estimate by Rupees 911. The increase is explained in detail

in the Vice-President's letter, dated 27th September 1873, No. 68. The objects of expenditure seem to have been well selected, and due attention appears to have been paid to the remarks in the order reviewing the budget regarding the absence of provision for repairs to roads.

4. Some information should have been supplied regarding the results obtained from the expenditure under "Vaccination" and "Registration of Births and Deaths." The Government note that the falling off in the attendance at the Dispensary is attributed to the season having been a healthy one.

5. The Government have recently instructed the District Engineer to report on the best means of providing Coonoor with a good supply of wholesome water, and of properly draining the town, and will await the result of his investigations before passing orders on the Vice-President's application for a grant from Provincial Funds.

(True Extract.)

*Chief Secretary.*

To the President of the Municipal Commission, Coonoor.
,, Revenue Department.
,, Public Works Department.
,, Board of Revenue.
,, Surgeon-General, Indian Medical Department.
,, Sanitary Commissioner for Madras.
,, Director of Public Instruction.
,, Accountant-General.
,, President of the Local Fund Boards, Nilgiris.

Exd. J. Wright.

Rev. 1873. Dec.
No 3978

Govt. of 1873 Madras.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
*Coonoor,*
&c., &c., &c.

*Dated December, 10th.*

*Recd.* —u- 13th *Encl.*

*G.O., 10th December 1873, No. 1799.*

DECEMBER.
**Nos. 94—96.**

*Coonoor Municipality.*—Report on this Municipality for 1872-73, reviewed

No 89

LODGED

13: Dec/73.