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TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No.	1212	Press.
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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

12th February 1877, No. 524.

Municipal—Report.

Read the following paper:—

No. 220. *From J. R. COCKERELL, Esq., President of the Coonoor Municipal Commission, Nilgiris, to the Chief Secretary to Government, dated Ootacamund, 21st October 1876, No. 69:—*

I have the honor to enclose the annual report on the Coonoor Municipal Commission for the official year 1875-76 accompanied by the usual statements.

2. The year's revenue amounted to Rupees 13,048-12-1, and the outlay was Rupees 11,425-7-6. The Vice-President has gone so fully into explanation of the variations under major and minor heads that a repetition seems unnecessary here.

3. The Local Fund Board contributed Rupees 1,815 towards Public Works expenditure on communications. The Municipality have omitted this sum both on the credit and debit sides of their accounts. The money was paid to the District Engineer on the endorsement of the Vice-President of the Coonoor Municipality. It should have been included in the accounts of the year. Notwithstanding this inclusion the actual expenditure on Public Works falls short of the estimate by Rupees 1,400. The Vice-President explains the short outlay on the ground that it was not needed. Attention was paid during the year to conservancy. The construction of the latrines was altered to remedy defects. A night-soil depôt was formed, and the stock of the conservancy department enlarged.

4. The latrine improvements consisted of the "widening the opening, laying down the floor with brick jelly and tar, constructing a row of nine arches in each side wall, and providing seats with dwarf walls over each arch in which a bucket was placed which received the excreta "of both kinds." These alterations admitted light and air and insured privacy and cleanliness."

5. Dr. Andrews' report is so full in respect to the conservancy work undertaken by the Municipality that I feel it unnecessary to enlarge on the subject in a covering letter.

ENCLOSURE No. 1.

From Surgeon-Major C. A. ANDREWS, Vice-President of the Coonoor Municipal Commission, to J. R. COCKERELL, Esq., President of the Coonoor Municipal Commission, Nilgiris, dated Coonoor, 15th August 1876.

I have the honor to enclose statements of receipts and expenditure for the official year 1875-76 made out in the manner prescribed in G.O., No. 409, dated 26th February 1876.

The following explanations are submitted with respect to the variations of the figures of the past and previous years:—

RECEIPTS.

2. *Assignments by Government—(a) Surplus Pound Fund.*—The estimate in budget 1875-76 appears to have been entirely overlooked, nor was any payment made to the Municipality

under this head during the past year. Two applications were made for the money, and in this year a sum of Rupees 20-1-2 was remitted as for two years to 31st March 1876, and was received under protest.

3. *Rates and Taxes*—(a) *Tax on Houses*, (c) *Tax on Vehicles, &c.*, (d) *Registration of Carts*.—The difference between the actuals of 1874-75 and budget 1875-76 is explained by the large sum left uncollected in the former year. The current collections for 1875-76 exhibit a shortfall when compared with the budget of the same year. This is in a great measure the result of the defalcations of the two late Managers, one of whom is now undergoing incarceration. These defalcations and the manner in which they have been disposed of will appear in Statement IV and in a later part of this report.

A portion of the taxes were left uncollected on 31st March last, but since then a portion has been found to be irrecoverable as the houses taxed have fallen down and have in some cases been pulled down by orders of the Magistrates, being in a dilapidated and dangerous condition. The whole of the recoverable portion of the arrears of taxes has been collected.

(f) *The item of Magisterial Fines* is large owing to a great number of convictions on prosecutions by the Municipality of cases of nuisance.

4. *Contributions from Local Funds*—(a) *Public Works*.—In 1874-75 a grant of Rs. 2,065 was made from Local Funds. In 1875-76 it was Rupees 1,820 and budgetted by the Municipality at the same sum. The grant for the later year was, however, paid direct to the Public Works Department and not passed through this office.

5. *Miscellaneous*.—All the items under this head show an improvement with the exception of receipts for sale of standard measures.

6. *Advances recovered*.—This item also appears to have been overlooked in budget 1875-76. It is in excess of the previous year, but all the advances have been recovered since except a sum of Rupees 500 remaining as a permanent advance till the market buildings have been completed.

EXPENDITURE.

Grant I., Public Works—1 *New Works*—(a) *Communications*.—The sum expended under this head is not up to estimate as it was not found needful.

2. *Repairs*—(a) *Communications*.—The expenditure for repairs is not as large as the budget provision as the Local Fund allotment is not included, having been paid direct to the Public Works Department.

(b) *Sanitary*.—The sum allotted for this expenditure was only partly availed of as it was found advisable to proceed with works which were chargeable to "Conservancy, Sanitary Services."

3. *Establishment*.—The Commissioners employed an Overseer as a temporary measure.

Grant III, Sanitation and Medical Services—2 (a) *Establishment*—3 (a) *Establishment*.—These items show an increase as salaries for March were paid in March, and not left to go into the present year's expenditure.

4. *Conservancy*—(a) *Establishment*.—The expenditure under this head is also larger than usual for the same reason as well as from the fact that a temporary increase was made in the number of sweepers during the outbreak of cholera in August 1875 and that an addition has been made in the permanent establishment.

(b) *Sanitary Services*.—No provision was made for this expenditure in the budget 1875-76, but during the year it was found urgently necessary to remedy defects in the construction of latrines, to form a night-soil depôt, and to improve the existing conservancy arrangements of the town and to purchase extra carts with iron tanks and to double (and maintain) the previous number of cattle and also to build a cattle-shed, &c.

(c) *Cleansing Tanks and Wells*.—Although a sum was set apart for this expenditure, it was not found necessary to utilize it under the same head.

(d) *Contingencies*.—This item, which was made in previous years to include the feed and keep of cattle and repairs of conservancy carts, which was apparently not intended in G.O., No. 1646, dated 28th October 1871, has now been differently made up of sundry charges connected with sweeping of roads, &c.

Grant IV, Miscellaneous Municipal Purposes—1 (a).—The same explanation as that under Grant III, 2, 3, and 4, applies to this item.

2. *Markets*—3, *Chuttrums*—4, *Water-courses*.—The contingencies under these heads were apparently not contemplated when framing the budget, but were found necessary during the year, particularly the item which relates to water-courses.

Grant V, Supervision, &c.—1, *Office*—(a) *Establishment*.—This item is below the estimate although the same remark as that under Grant III, 2, 3, and 4 (a), applies to this item also. The balances of salary of the two late defaulting Managers have been withheld.

(b) *Contingencies*.—This item shows a large saving from the budget allotment.

2. *Miscellaneous*—(a) *Office-rent*.—The annual rent of the office is Rupees 300. A month's rent paid in arrears in the early part of the year, and the rent for March 1876 having been paid in the same month explains the difference.

(b) *Contingencies*.—This item was not budgetted, but the Auditor's fee is placed under it, as well as the cost of new furniture, &c., for office.

Advances recoverable.—Large advances made on contracts chiefly tend to swell the amount under this head to the dimensions presented in the past year's account.

Refunds.—This item is also absent from the budget, but it forms a regular annual charge. I have noticed just such items as present a notable difference from the Budget Estimate and the actuals of the preceding year.

I have now to explain that the report has been delayed owing to the difficulty in procuring a suitable auditor.

GENERAL OBSERVATIONS.

In order to present a clear idea of the working of this Municipality during the past year, it is necessary to submit, *first*, some observations upon the condition and requirements of the station, and, *secondly*, to show how these have been improved and met.

At the commencement of the year the head of the establishment was Mr. Gamble, who had held the post of Manager for about five years and had inspired a confidence of which it ultimately proved he was entirely unworthy as, instead of doing his duty honestly, he was engaged in making a purse for himself out of the funds of the Municipality. The result was that the establishment became disorganized and the sanitary condition of the station neglected. The Inspectors were careless and inefficient, and the sweepers and other workmen lazy. As a consequence of all this the roads fell out of repair, drains were choked and filthy water-courses overgrown and polluted, dense undergrowth was permitted to flourish all about the station, giving cover to nuisances which polluted the air, for which no prosecutions had been undertaken for a long time; the latrines, sufficiently unsavoury from bad ventilation and construction, were left uncleaned and the pits for night-soil uncovered by earth.

Sanitary and Latrines.—The Commissioners set to work to remedy these defects as soon as they were brought to their notice, and decided to begin with the latrines which most urgently needed attention. The existing latrines were simply enclosures formed by dead walls and a roof with a chunam floor. They were narrow at the entrance, almost dark and very imperfectly ventilated; the floor was broken up, and their condition was so filthy that those whose sensibilities were not entirely blunted were unable to enter, and, instead, polluted the ground all round about. A thorough reconstruction of the latrines appeared to be necessary, but the Commissioners could not afford to build them anew entirely, and made the best of the present edifices by widening the openings, laying down the floor with brick jelly and tar, constructing a row of nine arches in each side wall, and providing seats with dwarf walls over each arch in which a bucket was placed which received the excreta of both kinds, proper arrangements being made for directing them thereto. These alterations admitted light and air insured privacy and cleanliness, and the result has been eminently satisfactory.

Pits.—The pits were continued in use till other arrangements for removing the night-soil could be made, but the contents were daily covered with earth, and thus a serious nuisance was obviated.

Night-soil Depôt.—It was felt that the presence of three large pits in the heart of the town which first received the night-soil and were again disturbed at certain intervals by the contractors who carried it away was an intolerable nuisance, so it was resolved to build one place far away from any buildings to which the stuff should be carried direct from the latrines. With some difficulty a site was selected and the work soon put in hand, and the depôt, consisting of a masonry pit lined with chunam and tar with a tiled roof supported by pillars, was finished in March last.

Night-soil Carts.—In the meantime two carts consisting of closed iron tanks on wheels were ordered to be built and put in hand; the first was finished and in use in August and the second in December; when they were finished, two strong pairs of bullocks were purchased to draw them. As soon as the depôt and carts were brought into use the latrine pits were cleaned out and then filled in with earth level with the ground.

Subsequently a cinerator was erected alongside of the depôt, in which all the rubbish collected in the station is burned, and the ashes are spread over the night-soil. The composition is then removed by the contractors at their convenience.

Private Latrines.—Arrangements are in progress for taking charge of private latrines, and it is proposed to make a small charge according to the value of the house or means of the occupants, with their consent, to cover the expense of employing extra sweepers. This will improve the sanitary condition of the town and probably add to the municipal revenue; but, owing to the prevailing sickness, which rendered half the sweepers unfit for duty, the work has not yet been undertaken.

Removal of Undergrowth.—In June the Tahsildar was requested to remove all undergrowth and scrub on Government lands about the station, and a similar request was made to all owners of lands and occupiers of houses. Where these were not complied with, notices were issued, and the whole undergrowth has been removed and kept down since.

Nuisances.—Encouraged by the cover afforded by the scrub jungle and the neglect of the Inspectors, nuisances were committed in all directions, so much so that some of the less-frequented roads were rendered almost impassable. Orders were given to the Inspectors to find out and prosecute the offenders. This was done, and the nuisance soon put down, except in one locality where there was no latrine, in which case the Magistrate refused to convict on the ground that suitable provision had not been made. This neighborhood, the road leading to "Milford Lodge" behind Glenview Hotel, has hitherto been difficult to deal with, as the ground on either side of the road is private property, and the owners declined to sell or permit the erection of a latrine; lately, however, Mr. Davidson has consented to one being placed on his ground, and it is in course of construction.

House Sanitation.—The yards of native houses were found to be in a filthy condition, most of them containing large heaps of manure; these were ordered to be removed, and the owners were allowed only to retain such as could be kept in a covered receptacle.

Roads.—After the sanitary improvements mentioned above had been started, attention was directed to the roads, which were not only much out of repair, but required some radical improvements, e.g., large boulders, slabs or angles of stones cropped up in the roadways, and masses of rock projected here and there at corners rendering the roads dangerous. These were all removed by cutting or blasting; catch-drains which stood out from the banks without protection, leaving holes on the sides of the road large enough for a man to fall into, were retired into the banks, thus rendering them safe and widening the roads at the same time. Banks at sharp corners have been cut back, the levels improved, parapets built, &c. Improvements are still in progress, and in a short time the roads of Coonoor will be in as perfect condition as it is possible to bring them to in a hill station.

Water-supply and Drainage.—An elaborate and well-considered plan for supplying the station with pure water, and at the same time improving the drainage, was laid before Government last year with a request that a grant might be made from Provincial Funds. In a G.O., dated 7th April 1875, No. 780, Government declined to sanction the grant, but suggested that the money might be raised by loan. A loan of Rupees 7,248 for improving the market having been sanctioned by Government this year, the Commissioners felt that they were not in a position to contract another loan for a large amount, and reluctantly abandoned the scheme for the

present, but they have not lost sight of the absolute necessity of its being carried out before this important station can be considered to be placed under the best sanitary conditions of which it is capable, and the favorable state of their finances at the close of the year has given rise to fresh hopes regarding the practicability financially of this project.

The Commissioners were able to make very favorable terms with the contractor for the market buildings through the instrumentality of Mr. Walsh, one of their number, a practised builder, who is kindly supervising the work, and found that about Rupees 5,000 was sufficient for building them in a thoroughly substantial manner; thus a saving of Rupees 2,000 was effected, and the receipts for the year having exceeded the estimate by about Rupees 1,600, that amount is in hand, and, according to the Budget Estimate for 1876-77, there will probably be a surplus of Rupees 3,076; the Municipality will probably then have sufficient funds during the next two years to pay half the cost of the project, about Rupees 6,000, and they might raise the other moiety by loan without finding the repayment of capital and interest too great a burden on their resources. With the prospect of being able to carry out this scheme at an early date, the Commissioners have spent but little on improvements to drains and water-channels, but their conservancy has been carefully looked to. One work has been carried out, however, which has been of considerable benefit to a portion of the town, on the west side of the river, hitherto unsupplied with water. This consisted in taking off a head of water from the river, high up above any source of pollution, and leading it first in a channel on the hill side, and then through a wooden trough supported on piles across a valley to its destination. This was done at a cost of Rupees 306-8-0.

Market.—The existing market building is in the shape of a cross, the southern arm with, and the centre and northern without parapet walls. It was found that the people made no use of the southern portion as the walls prevented the display of their wares, so these were thrown down, and the whole building was repaired, painted, and whitewashed; this building, however, does not give shelter to a tithe of the vendors who gather here on market-days, and it was decided to build eight more sheds for their accommodation. The amount estimated by the Publics Work Department, viz., Rupees 7,218, was sanctioned and paid in November; the work was commenced as soon as arrangements could be made with a trustworthy contractor, and, as before mentioned, by taking the work under their own supervision, and thus saving the 25 per cent. charged by the Public Works Department, the Commissioners expect to finish it for Rupees 2,000 less than the estimate. These sheds will be a great boon to traders and will not unlikely result in the establishment of a permanent market. The market tolls have already increased in consequence of the completion of two of the sheds.

Travellers' Bungalow.—The travellers' bungalow which stands in the market enclosure has long been disused and out of repair. The floor was destroyed by bandicoots, and the verandahs were used by natives for cooking and other purposes. The Commissioners determined to turn it to some account, had it put in thorough repair, added cook-room and bath-rooms, and, with the sanction of the Commissioner of the Nilgiris, permitted their European Inspector to occupy one-half on condition of his keeping the building in good order and having the other half always ready for the reception of travellers.

Cattle Shed.—In consequence of the increase of cattle necessary for carrying on the municipal works; a shed has been erected for housing them alongside the office at a cost of Rupees 210-14-0.

Working of Dispensary.—The following figures show the working of the dispensary for the past year:—

Europeans.

	Retained.	Admitted.	Total.	Discharged.	Died.	Remaining.
In-patients...	1	15	16	12	4	...
Out-patients...	...	214	214	212	2	...

Natives.						
	Remained.	Admitted.	Total.	Discharged.	Died.	Remaining.
In-patients...	10	147	157	134	21	2
Out-patients...	13	2,515	2,528	2,514	1	13

There were fifty-eight Europeans and East Indians and 700 Natives in excess of those treated in the previous year. The number of cases treated appear to increase year by year owing principally no doubt to a steady increase in the population, but I trust in some measure to better faith in European medicines and treatment, which is gradually spreading among the natives. In any case the usefulness of the institution is extending.

There would probably be a much larger number of pauper in-patients if the hospital were devoted, as it should be, to their use, but it is often so crowded with Sappers and Policemen that there is little room for paupers.

Europeans and East Indians are also treated in the same building. Lady Hobart proposed last year to erect a separate building for this class of patients at her own cost, but was deterred from doing so by an intimation that Government considered it their province to make the provision required. I believe the matter came before Government, but was deferred to the following year for want of funds.

Cholera.—There was a slight epidemic outbreak of cholera in the month of August 1875. There were six cases and three deaths. A detailed narrative was forwarded immediately after it ceased to the Commissioner of the Nilgiris.

As tents were not procurable, a shed was erected, consisting of a frame-work of wood to support a corrugated iron roof which could be procured at an hour's notice, and the walls were formed by an inner and outer skin of mats, with a space of one foot between, which was filled in with ferns. The shed was never required, so the roofing was not purchased, and the total expense was only Rupees 18-9-0.

The funds of the hospital were just sufficient to cover the current expenses.

Vaccination.—The following is a table of operations performed in 1875-76 :—

	Vaccinated.	Successful.	Unsuccessful.	Unknown.
Children under one year of age...	62	56	5	1
Do. over one year of age...	365	318	28	19
Total...	427	374	33	20

In the previous year there were 436 operations, of which 384 were successful, showing a very slight decrease, which was owing to the vaccinator being sick for twenty days in the month of February.

Birth and Deaths.—In 1875-76 the following births and deaths were registered :—

	Born.	Died.
Europeans and East Indians	14	16
Natives...	92	109
Total...	106	125

This return is far from satisfactory, but there are explanations forthcoming which cause me to believe that it is correct. Many of the estate coolies when very ill come into Coonoor either to be nursed by relatives or to get medical treatment. Europeans and East Indians also come sick from other stations. Thus out of 125 deaths I have ascertained that 34 occurred among non-residents. Deducting these gives 91 deaths to 106 births. The proportion of the latter would be still greater, but I am informed that many natives send their wives to the low country for their confinement under the impression that children are unable to bear the cold immediately after birth. However this may be, there is every evidence that the population of the town is rapidly increasing.

Education.—A sum of Rupees 200 was allotted in the budget for the past year to provide for the payment of result grants, and in March 1876 the following sums were paid upon certifying memoranda submitted by the Deputy Inspector of Schools :—

	Rs.	A.	P.
To the Roman Catholic Mission School ...	85	8	0
„ American Mission School ...	57	8	0
„ Coonoor Day School ...	20	8	0

A sum of Rupees 50 was set apart for contribution to educational inspection, and has been duly paid to the Local Fund Board.

A private night school has been in existence in Coonoor a few months past; the proprietor and teacher is a Native Christian, who charges his pupils, of whom there are ten, a fee of Rupees 1-4-0 to two of them, whom he is preparing for the General Test Examination, and a fee of one Rupee to the remaining eight pupils.

Accounts.—The audit for the year 1874-75, which should have taken place immediately after the close of the official year, was not undertaken till June probably owing to a change of Vice-Presidents, and the Auditor's report was not submitted till July 7th; it appeared to be satisfactory, but, soon after my suspicions were aroused by the conduct of Mr. Gamble, the Manager, who presented the account books at the hospital when I was busy with professional matters and requested me to sign them; this I declined to do, and ordered him to produce them for examination at the next meeting. When this took place on July 21st the books were called for, but Mr. Gamble made some excuse for not producing them. My suspicions being strengthened by his conduct, I insisted upon their production, and, after much delay and hesitation, they were laid on the table. One glance was sufficient to show that Mr. Gamble had failed to bring to account large sums of money for which he had given receipts, and the money was not found in the cash-chest. His procedure was to balance the accounts for the previous month after he had received the rents of markets, &c., amounting to about Rupees 600 for the current month. In this way the accounts for the past year were correctly balanced as far as those rents were concerned, and thus the auditor was hoodwinked, but it was subsequently found that Mr. Gamble had misappropriated other sums by granting receipts for taxes and failing to enter the amounts as paid in the register. Whether the auditor was to blame for not discovering this, or whether the system of keeping accounts prevented his doing so, I will not undertake to say, but Mr. Mullaly, the Auditor for the present year, has discovered further defalcations of Mr. Gamble's amounting to Rupees 307-4-10, which have to be written off.

The accounts were examined by the Commissioners to the best of their ability, and they believed at the time when Mr. Gamble paid up the ascertained deficit that the whole had been discovered. They also invited the Auditor to go over the accounts for the past year again; he examined them twice, and then reported that he was sick and unable to attend, and, as it was necessary to settle with Mr. Gamble, his further services were dispensed with, and a balance sheet was prepared by the Commissioners showing the deficiencies which Mr. Gamble was called upon to pay; this he did, and was then dismissed, and has not since been heard of.

Mr. Gamble's ascertained deficiency was	Rs.	619	8	0
And, besides this, sums of cash were left by him of Rs. 20+12-2-6,,		32	2	6
Total Rs.		651	10	6

Which sum has been apportioned as receipts under the following heads:—

3. Rates and Taxes—	RS.	A.	P.
(a). Rates on houses, current	351	10	6
Do. arrears	177	0	0
(c). Tax on vehicles, current	73	4	0
Do. arrears	39	12	0
(d) Registration of carts, current	10	0	0
Total	651	10	6

In the Auditor's statement hereto appended the sum of Rupees 247-4-10 is stated to further deficiency by Mr. Gamble. The Auditor deducts a month's salary of Rupees 60 due, that was forfeited and ought not to be included.

A foot-note to Statement IV explains how the Commissioners have dealt with this further deficiency of Rupees 307-4-10.

On the 5th August Mr. Luxa, an East Indian with good testimonials and recommended Clergyman, was appointed on probation to the vacant post. On the 15th idem I found him in the office, and, on comparing his accounts with the money in the cash chest, I discovered a deficiency of about Rupees 20. The leniency shown to Mr. Gamble had evidently produced no good effect. I determined to prosecute this case, and the offender was sentenced to twelve months' hard labour at the Ootacamund Jail. Mr. Darling, one of the Commissioners, acted as Manager from this time till September 1st, when Mr. Wallace, the present Manager, was appointed.

It is necessary to mention these changes to elucidate some portions of the Auditor's report. The accounts for the year under report were quite ready for audit a few days after the close of the official year, but there was a difficulty in finding an Auditor in whom the Commissioners could feel confidence. At last Mr. Mullaly, a gentleman residing in the neighborhood, undertook the task, and the result is submitted herewith. Mr. Mullaly deserves credit for having elucidated Mr. Gamble's accounts, for which he received an extra fee, and he seems to have made a thorough examination of the accounts for the whole year, and offered some good suggestions which were adopted; but he has unfortunately marred his report by a statement which is untrue and from which the Commissioners consider were uncalled for and beyond Mr. Mullaly's province as Auditor. I refer to the last paragraph of his report. The following extract from the minutes of the meeting of September 1875 refutes the statement:—

"Examined the accounts, checked them with the vouchers, and found them correct." Being satisfied with this, I can state from my own knowledge that the accounts have been examined from time to time, and since the above minute was penned, and in accordance with orders given, the accounts are put on the table at every alternate meeting. I quite agree with the Auditor that it is desirable that accounts should be examined at every meeting, but consider his recommendation might have been put in a less objectionable form. He was informed that he was in error in his statement, and that the Commissioners considered his remarks objectionable, but he declined to withdraw them.

Establishment.—At the opening of the year the establishment consisted of a Manager, European Inspector, Native Inspector, Collecting Peon, Water-course Peons, fifteen Sweepers, two Drivers, and two Lamplighters; subsequently a Native Overseer of Works was appointed, and the salary of Rupees 20. In November this appointment was abolished, and in his stead a peon was appointed at Rupees 10 per mensem as an Assistant to the European Inspector; the Native Inspector, who was worthless, was also dismissed, and, from the saving thus effected, Rupees 10 per mensem, pony allowance, was given to the European Inspector, who was unable to perform his duties on foot.

The establishment now consists of the Manager, European Inspector, three Peons, two Lamp-lighters, eighteen Sweepers, and four Drivers. The Municipality also pays a Vaccinator and a Registrar of Births and Deaths as in the previous year.

The Manager, Mr. H. Wallace, has given every satisfaction, and the Commissioners have recommended that the pay of the post should be increased from Rupees 60 to Rupees 85 both on account of the increase of revenue and the work to be done. The Manager has free quarters valued at Rupees 15 per mensem. The Inspector, Gunner McCarthy, is a hardworking man, and has performed his duties well.

The native employes, especially the lamp-lighters and sweepers, having learnt to take life easy under the late Manager, were with great difficulty brought into order and made to do a fair amount of work, but do now, under constant supervision, perform their duties fairly well.

ENCLOSURE No. 2.
INCIDENCE of the various RATES and TAXES in the Municipality of Coonoor for the Official Year 1875-76.

District or Place in which levied.	Popu-lation of Place.	Description and Object of Tax.	Class from and Property upon which levied.	Number of Tax-payers.	Amount of Tax.	INCIDENCE OF TAX.		Act or Order under which and Date from which levied.
						Per Head of Population.	Per Head of Taxpayers.	
1	2	3	4	5	6	7	8	9
Coonoor.	3041	1. Rates on Houses and Buildings, (except Houses of Chucklers and Brickmakers).	Houses at 5 per cent.	294	RS. A. P. 2,946 0 8	RS. A. P. 0 15 6	RS. A. P. 10 0 3	Act III of 1871 (Madras) levied from 1st April 1871.
		2. Tax on Carriages, Horses, &c., (without exception of classes).	Schedule Rates B.	142	970 10 0	0 5 1	6 13 4	
		3. Fees on Registration of Carts ...	Do. C.	39	52 0 0	0 0 3	1 5 0	

(Signed) C. A. ANDREWS,
Vice-President.

Coonoor,
15th September 1876.

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No. 221. ORDER THEREON, 12th February 1877, No. 524.

The receipts and expenditure of the Coonoor Municipality during 1875-76 are compared below with those of 1874-75 and with the estimates for the former year:—

	RECEIPTS		
	Actuals, 1874-75.	Estimate, 1875-76.	Actuals, 1875-76.
	RS.	RS.	RS.
Balance brought forward	465	500	1,450
Assignments by Government	55	..	..
Rates on Houses	2,382	2,930	2,946
Taxes on Arts	198	50	..
Taxes on Vehicles	647	700	971
Registration of Carts	56	60	52
Fees	40	100	76
Fines	31	250	396
Contribution from Local Funds	2,065	1,820	1,815
Miscellaneous	4,880	5,025	7,006
Advances Recoverable	85	..	152
Total	10,904	11,435	14,864
	CHARGES		
	Actuals, 1874-75.	Estimate, 1875-76.	Actuals, 1875-76.
	RS.	RS.	RS.
GRANT I.			
New Works—			
Communications	..	250	..
Repairs—			
Communications	2,255	2,070	2,400
Sanitary and Miscellaneous	..	2,000	295
Establishment	32	100	183
Tools and Plant	..	..	..
GRANT II.	78	200	164
Results Grants	..	..	..
Contribution to Local Funds for Educational Inspection	50	50	50
GRANT III.			
Hospitals and Dispensaries	400	400	400
Vaccination	180	180	195
Registration of Births and Deaths	60	60	65
Conservancy	2,929	2,804	4,900
GRANT IV.	705	750	619
Lighting	331	..	280
Markets	..	..	81
Choultries	..	60	21
Avenues, &c.	68	..	610
Miscellaneous	605	..	..
GRANT V.			
Supervision and Management	1,371	2,354	1,710
Advances Recoverable	85	..	805
Refunds	305	..	274
Balances	1,450	167	1,623
Total	10,904	11,435	14,864

2. Including the Local Fund contribution of Rupees 1,815 for Road repairs, which has been omitted from the accounts, the receipts for the year exceeded the estimate by Rupees 3,429, in consequence chiefly of the increased collections under "Miscellaneous." The President of the Local Fund Board will explain why the contribution was made over to the Public Works Department for expenditure instead of being paid to the Municipality.

3. The following figures show the amounts expended under the different Grants:—

	RS.	Per-centage.
Public Works	3,058	or 20.6
Education	214	or 1.4
Sanitation	5,560	or 37.4
Miscellaneous	1,620	or 10.9
Establishments	1,710	or 11.5
Advances	805	or 5.4
Refunds	274	or 1.9
Balance	1,623	or 10.9

4. Misplaced confidence in an untrustworthy Manager seems to have resulted in great disorganization in administration, but it is satisfactory to learn that vigorous efforts, which reflect much credit on the Vice-President and Commissioners, were made within the year to remedy the evils which had resulted from past neglect.

5. Out of an allotment of Rupees 250, Rupees 214, or 1.4 per cent. of the income, was spent on Education. Only three schools earned grants aggregating Rupees 164, and the rest was expended in payment of contribution to Local Funds on account of Inspection. No report has been made of the educational requirements of the place and the means adopted for supplying them as required in G.O., No. 1337, dated 27th July 1876. This omission should now be supplied.

6. The Government are glad to find from the steady increase in the attendance that the Dispensary has become a popular institution. Vaccination received a fair share of attention, 427 operations having been performed against 436 in the preceding year. Notwithstanding the many sanitary improvements carried out, it is reported that there was a slight outbreak of cholera in August 1875, when there were six attacks and three deaths.

7. The Government trust that the Auditor's report for the current year will be more satisfactory than that for the year under review.

(True Extract.)

Chief Secretary.

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

Exd. A. S. Rodgers.

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Wm. Deft

Cost of 1877-78
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FINANCIAL

To THE PRESIDENT OF THE
MUNICIPAL COMMISSION

cc, cc, cc,
County, &c

Date February, 1878.

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of 1877-78

G.O. 1221 February 1877, N. 221.

FEBRUARY.
No. 220 221.

Manuel - Report and Report on
Municipality for 1876-77, printed

Wm. Deft
March 7