Report of the Committee

for Re-organisation of the

Establishment of the Municipality

of the

Town of Madras

REPORT

OF

THE COMMITTEE

FOR

THE RE-ORGANIZATION OF THE ESTABLISHMENTS OF THE MUNICIPALITY

OF THE

TOWN OF MADRAS.

Madras:

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1875.

The discussion and management of collective interests is the great school of that public spirit, and the great source of that intelligence of public affairs, which are always regarded as the distinctive character of the public of free countries.—JOHN STUART MILL.

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TO

THE PRESIDENT OF THE MUNICIPAL
COMMISSION, MADRAS.

SIR,

GENERAL MEETING 20TH DECEMBER 1872.

That a Committee be appointed to investigate and report upon the present system of Audit and Account of the Municipal expenditure, the points of inquiry among others being the following :—

1. The audit and payment of monthly fixed and contingent charges including the forms of abstracts and registers.

2. The verification of service for pensions and gratuities.

3. The rules regulating the leave and absence of officers and clerks below Rupees 300.

4. The audit of Public Works expenditure in reference to construction and repairs; how the original estimates are prepared and passed, how funds are placed for the execution of the works, and how they are finally accounted for : also the forms of registers and bills and vouchers in connexion with this expenditure.

5. The nature of the annual audit by the Government Auditor especially in reference to the details he looks into.

That the above inquiry being required to be complete and full, both in reference to the present system and the proposed measures, the Committee be allowed the services of an experienced clerk from the establishment to collect and lay before them the requisite information from all Departments.

The Committee will also be authorized (subject to the revising of the Act if necessary) to report upon any changes which they would wish to propose in reference to the present constitution of Departments and their establishments, as tending to promote their efficiency, and also upon any other points in which the Act or the Schedules appended to it might in their opinion require amendment.

GENERAL MEETING 15TH FEBRUARY 1873.

That the Commissioners are satisfied that in order to meet the numerous demands on the Municipal funds, and for the better providing for the wants of the town, it is necessary to husband and improve their resources without materially adding to the burdens of the rate-payers ; and that with this view, they resolve to request the Re-Organization Committee to go carefully and without further delay, into the establishments and other items of Municipal expenditure, and while indicating sources of additional revenue, point out how expenditure may be economized.

With reference to the Resolutions of the Commissioners transcribed in the margin, we have the honor to submit the following report on the result of our investigations into the Municipal establishments and other items of expenditure.

I.—Preliminary Remarks.

Scope of the Report.

2. By the earlier of these Resolutions we are required to report not only (I) upon any changes which we would wish to propose in reference to the present constitution of Departments and their establishments as tending to promote their efficiency, but also (II) upon the present system of Audit and Account of the Municipal expenditure and (III) upon any points in which the Act or the Schedules appended to it might in our opinion require amendment. The Government having, since the date of this Resolution, appointed a Committee composed partly of Municipal Commissioners and partly of others, with yourself as Chairman to examine the present Municipal Act and submit proposals for its amendment, in all those respects in which its provisions are either defective or open to objection, and with special reference to the substitution of an Octroi for the existing professional tax and tolls, we have deemed it unnecessary to go into the question of the revision of the Act, and have determined to limit our inquiries to the other points indicated in the Resolutions. In the present Report, we will deal with the question of establishments, the changes which, in our opinion, may be effected in them compatibly with efficiency, and the manner in which expenditure may, on the whole, be economized. The subject of the system of Audit and Account is a large one in itself; and besides, any recommendations which we may now think fit to submit on this head will probably have to be modified again with reference to the action which may be decided upon by the Commissioners on this report. We have therefore deemed it best not to take up this subject at present, but to reserve it for a separate future report.

3. We commenced our investigation on the 21st of May 1873. As some of us were upon other Committees appointed by Government about the same time, and all had their own ordinary occupations to attend to, we arranged to devote a portion of every Wednesday in the week to this particular work. At our sittings, we had before us and examined almost every servant on the Municipal Establishments, and the books kept in the different departments. We were engaged in this manner throughout the months of June, July, August and September, and brought our investigations to a close in October 1873. We have since purposely delayed submitting our Report, because the revision Committee appointed by Government, which had then commenced to sit, and of which some of us are members, were going into the question of the constitution and powers of the Municipality; the sufficiency or otherwise of the existing sources of Municipal income, and the expediency of introducing Town duties—questions intimately affecting the subject matter of our inquiry. We were unwilling, for obvious reasons, to arrive at a decision on many points until that Committee had concluded their deliberations. The result is not yet before us, but we do not wish to delay the submission of this report any longer.

Cause of delay in the submission of the report.

II.—A sketch of the past history of Municipal Government in Madras.

4. It will be useful to give a short sketch, in this place, of the past history of the Municipal government of the Town of Madras, so far as the limited information at our disposal will enable us to do. We find that so far back as the year 1688—the year of the great revolution in England,—an attempt at self-government in Municipal affairs was made by the institution of a Mayor and corporation for Madras. In a general letter from the Court of Directors dated 28th September 1687, they said.* "But if you could contrive a form of a corporation to be "established, of the Natives mixed with some English freemen, for aught we know "some public use might be made thereof; and we might give the members some "privileges and pre-eminencies by Charter under our seal, that might please them "(as all men are naturally with a little power); and we might make a public ad-"vantage of them, without abating essentially any part of our dominion when we "please to exert it. And it is not unlikely that the heads of the several castes, "being made Aldermen and some others Burgesses, with power to choose out of "themselves yearly their Mayor, and to tax all the inhabitants for a Town Hall, or "any public buildings for themselves to make use of,—your people would more "willingly and liberally disburse five shilling towards the public good, being taxed "by themselves, than six pence imposed by our despotical power (notwithstanding "they shall submit to when we see cause), were Government to manage such a "society, as to make them proud of their honour and preferment, and yet only "ministerial, and subservient to the ends of the Government, which under us is yourselves."

A Mayor and corporation established in 1688, for Municipal purposes.

* For the extracts contained in this and the two following paras, we are indebted to Mr. Talboys Wheeler's Madras in the Olden Time.

"We direct nothing positively in this, but refer it to your consideration, "and, if you think it may redound to the public good, and that you may the better "adapt it to the good of the place, and establishing of our absolute power over it, "and unto some similitude to the forms of such like Corporations in England where "there is always a Governor, a superior power, and a Garrison, we have thought "fit to send you a Copy of the late Charter granted by his Majesty to the Borough "of Portsmouth, where Sir John Biggs (Judge of the new Court of Admiralty at "Madras) was Recorder and understands well not only that constitution, but the "practical way of proceeding in it."

In twelve months from the date of these instructions, the corporation was formed and is said to have been in working order. On Saturday the 29th of September 1688, it appears "the President, Mayor, Recorder, Aldermen, Burgesses "and chief of the inhabitants met at the Fort Hall; before whom the Right Honor-"able Company's Charter was publicly read by the Secretary. After which the "President administered oaths to the Mayor and Recorder for their due performance "of their places; and then the Mayor and Recorder did the like to the Aldermen "and Burgesses, in their several manner and forms. A while after went to dinner, "and about three in the evening the whole Corporation marched in their several "robes—the Aldermen in scarlet serge gowns, and the Burgesses in white China "silk—with the Maces before the Mayor, to the Town Hall."

An entirely English institution was thus bodily transplanted to Indian soil in the troublous times which followed the first establishment of Fort Saint George. What the powers of the Mayor's Court were, we are unable to state, as the original charter of incorporation is not to be found in the records of the time; but in the general letter already referred to, it was stated, "The court of Alder-"men may, by virtue of the powers granted by our intended Charter, assess and "levy a rate upon the inhabitants for the building of one or more free school or "schools for teaching the English tongue to Gentoos, or Moors, or other Indian "children; and for salaries to the Schoolmasters, and by degrees for many other "public good works, their constitution being to be so framed, that our President "and Council shall always influence their debates and resolutions."

It appears that for some time after the establishment of the Corporation no direct Municipal tax was levied owing to the troubles arising from the war with the Mogul and the presence of Aurungazebe in the Deccan. The Mayor and Aldermen therefore in a Petition to the President and Council of Fort Saint George dated 5th August 1689 "seeing that the circumstances of the times were such" that they could not "impose yet any taxes upon the inhabitants, either to support the "Corporation by building a Town Hall, Schools, Sewers, &c. for ornament and health-"fulness of the place" requested "the President and Council would please to grant "and assign over to the Corporation, the petty dues of Banksall Toll, measuring of "grain, and weighing of goods, as is usual in all Corporations in England." This request was granted, but the Corporation does not appear to have prospered; for, two years later or on the 27th March 1691, the President addressed the following letter to "the Worshipful the Mayor and Aldermen":—

"Notice is hereby given that sealed proposals will be received at the Surveyor's Office in Stringer's Street from all persons willing to contract for the "making of drains, repairing of wells, and building of bridges in the town of Madraspatnam at the rate of—per cubic foot, to be laid in chunam."

"Proposals also will be received from all persons willing to contract for "mending and repairing the high ways within the said town, at the rate of—per "square of ten feet."

"Proposals likewise will be received from all persons to contract for the "supply of carts with bullocks or buffaloes, being for the purpose of cleansing the "said town, and the contractor will be entitled to the quantity of manure to be "removed."

How the Justices conducted their work.

8. As to how the Justices conducted their work, we find that at first a member of the local Council presided at their meetings and took part in their deliberations. Subsequently, the Government ordered that the senior Civil servant present should preside. In 1808, the bench of Justices who met in sessions consisted apparently of 5 persons. In 1818, there were sometimes 6 and sometimes 7. In 1821, the number rose to 10, but it subsequently fell off. There appear to have been no rules as to a quorum or other points of procedure, for we find that, in more than one instance, only two members were present to conduct the sessions, while on one occasion in 1825, there was but one member present, and he considered himself competent to dispose of the business of the day as appears from the minutes of proceedings.

The Statute of George modified by Act XXVIII of 1836.

9. The provisions of the statute of George remained in full force till 1836, in which year the Government of India, by a Legislative Act, somewhat modified it, declaring that no assessment made by the Justices of the Peace should be levied until the same had been approved by the Governor-in-Council.

By another clause it was provided that it should be lawful for the said Governor-in-Council to exempt any district or portion of a district from payment of any such assessment.

Modified again by Act XXII of 1841.

10. A further but more important modification of the Law took place in 1841. Act XXII of that year sought to give, though prematurely as the event proved, greater latitude of action and something of the reality instead of the semblance of local self-government by enacting that whenever two-thirds in number and value of the rate-payers of any division of the town of Madras should apply to the local Government to undertake themselves the assessment, collection and management of the rates of such division or any or either of these trusts, it should be lawful to the Government to authorize the same accordingly at their discretion; provided always that such majority of rate-payers should present a scheme which should obtain their full approbation for the safe and efficient execution of the trusts; and provided further that in any such arrangement the amount to be levied should not be considered as necessarily limited by the amount expended within such division but should be adjusted by the Governor-in-Council upon reference to all local circumstances. This Act specifically limited the application of the funds raised to lighting and watering the roads and streets, and cleansing and repairing the same and the drains of the Town. No higher rate of assessment than 5 per cent. was to be levied without the sanction of Government, who were further to have the power of appointing such Assessor or Assessors and Collector or Collectors, and to make such union of the offices of Assessor and Collector and to prescribe such rules and take such securities as they should deem expedient.

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It will be seen that the machinery of the bench of Justices was left untouched; and that body accordingly continued to exercise their now far more restricted powers till the year 1856, when the next change took place in the arrangements for the administration of the Municipal affairs of the Town. Advantage does not appear to have been taken in any part of the Town, of the provision of the Law which permitted the transfer of the collection and management of the funds from the Justices to the rate-payers themselves on the application of a majority of the latter.

The Statute of George repealed by Act XXVI of 1856.

11. The experience of half a century seems to have been needed to show that the provisions of statute 33, George III, C 52 Section 158 for making and levying a house assessment in Madras, and for disposing of the money thereby raised for Municipal purposes, were defective and insufficient; for, in 1856 both that statute and the supplementary Acts of the Government of India—XXVIII of 1836 and XXII of 1841 subsequently engrafted upon it, were repealed by Act XXVI of that year. This measure introduced a somewhat radical change. It abolished the bench of Justices and substituted three Commissioners with one of them as President, and all nominees of the Governor-in-Council and removable by him at his pleasure. The three Commissioners were to form a body corporate under the designation of "The Municipal Commissioners for the Town of Madras" and were to look after its "Conservancy and Improvement." They were to receive such allowances out of the funds to be raised, as should be, from time to time, fixed by Government, provided that the salary should not exceed ten thousand Rupees a year if the Commissioner held no other appointment or occupation; and four thousand Rupees if he held any other appointment. The Act further provided that a rate on houses and lands not exceeding seven and a half per cent. should be levied, and also a tax upon all carriages, carts, bandies, horses, ponies, and mules, kept within the Town or used upon the roads of the town and kept at any place not more than three miles distant from its limits. In addition to Act XXVI of 1856 just recited which was of local application, there were two other Acts namely XIV and XXV of 1856 which applied to Madras in common with the other Presidency Towns. The second of these Acts conferred the necessary powers on the Commissioners for the assessment and collection of the Municipal rates and taxes, while the first contained elaborate provisions for the conservancy and improvement of the town.

Passing of Act IX of 1865.

12. Nine years elapsed without any further legislation. The existing laws seemed to work well, and the corporate body, if it was in no sense a representative one, had at

least this great merit that, composed as it was of three paid responsible Commissioners—one a European and two well selected natives—it combined in itself the character of a consultative Board and of a prompt and efficient executive. Accordingly, much useful work was, we believe, done during this period in the way of improving the condition of Madras as to Roads and Sanitation. But the existing state of things was not destined to last long. In 1865 the Government had made up their minds to make the Towns throughout the country pay a portion of the cost of the new Police Force which had then been organized; and accordingly, in pursuance of a general plan, a new Bill was introduced into the Local Legislative Council in that year which eventually became law as Act IX of 1865. It repealed all the existing Acts relating to the Madras Municipality and professed to make "better provision for the Police, conservancy and improvement of the said Town." While retaining the three stipendiary Commissioners appointed under the now repealed Act of 1856, it empowered the Governor-in-Council to add three unpaid Commissioners who were to be selected from the resident inhabitants of the town, each to hold office for three years, subject to removal for misconduct and eligible for re-appointment; the salary of the stipendiary Commissioners was not to exceed twelve thousand Rupees in case they held no other appointments or followed no other occupation, or six thousand Rupees if otherwise. The Commissioners were left free to appoint all such officers as they should think necessary and proper to assist in the execution of the Act, provided that no person was to be appointed to or removed from any office the monthly salary of which exceeded two hundred rupees without the sanction of Government. It also empowered the Commissioners, with the approval of the Governor-in-Council to levy for the purposes of the Act (1) Taxes on Carriages, Carts, Horses and other Animals, (2) fees upon the registration of Carts, (3) tolls on Carriages, Carts and animals entering the Municipal limits, (4) a tax upon arts, professions, trades and callings, and (5) a rate not exceeding ten per cent. on houses, buildings and lands according to their annual value. Thus, this new Act, as regards the constitution of the Municipality and all the essential provisions touching the conservancy of the Town, did little more than re-enact the sections of the Acts which it superseded. The addition of three unpaid Commissioners to the corporate body was apparently intended as a concession to the rate-payers in return for the charge on account of the Police force with which they were saddled for the first time, and for the different taxes and rates which were introduced to furnish the wherewithal to meet the greatly increased burdens of the Municipality. The new law, however, was of short-lived duration.

Further legislation—Act IX of 1867.

13. In less than 12 months from the date of the passing of Act IX of 1865, it was found that some of its provisions were vague and difficult to interpret and difficult to work. A bill was accordingly introduced into the Council early in 1867 whose primary object was to remove the existing defects in the Act of 1865; but opportunity was at the same time taken to introduce a radical alteration in the constitution of the Municipality and to provide for the levy of additional taxes owing to the inadequacy of the existing sources of income to meet even the most pressing wants of the town. The result of this legislation was Act IX of 1867 which is the Act by which the

Municipal corporation is now governed. Under it, the town is divided into eight wards or divisions each of which is represented at the Municipal Board by four persons appointed by Government to be Commissioners from among the inhabitants residing within the limits of that division. The 32 Commissioners thus appointed and who form "the Municipal Commissioners for the town of Madras," are presided over by an Officer in whom the entire executive power and responsibility is vested. It was thought that this arrangement, which was a sort of compromise between the existing constitution and the elective franchise which was advocated, would ensure a wider basis of local knowledge and advice and a more concentrated, and therefore a more vigilant and efficient, executive for the Municipal administration. The Commissioners were empowered, in their discretion, to pass or to reject or to modify all or any of the items entered in the annual Budget of receipts and expenditure submitted to them by the President. To the existing rates and taxes, the new Act added a tax for the registration of all places used for the retail sale of spirituous and intoxicating liquors, and a toll* on every boat-load of goods of every kind exported or imported by sea from or into the Port of Madras. The provisions relating to the tax on trades and callings were modified and amended; provision was made for the future levy of lighting and water rates, and for a systematic registration of births and deaths occurring within the Municipal limits; and the sections relating to the public conservancy and the protection of the public health were amplified and improved. This Act came into force on the 1st of November 1867, but it has since undergone modification in some respects.

Act V of 1871.

14. By a supplementary Act passed in 1871, while the maintenance of the Police was excluded from among the purposes to which the Municipal funds of the Town were theretofore applicable, the diffusion of education, the construction and repair of hospitals and dispensaries, and the payment of the charges connected with the objects for which such buildings have been constructed; the training and employment of vaccinators and other medical practitioners; the application of the Indian Contagious Diseases' Act, and all local works of public utility calculated to promote the public health, comfort or convenience were included among the purposes. Provision is also made by this Act for appointing a certain number of the Municipal Commissioners by election of the rate-payers at any time that such a course may be deemed advisable by Government, and the Sections of Act IX of 1867 relating to the appointment and salaries of the superior Officers of the Municipality are re-enacted with certain modifications.

The tendency of legislation has been to increase the burdens on the community.

15. The Municipal Government of Madras has thus been a subject of legislation from the earliest times, and in all the changes which have taken place, the tendency has been to throw more and more upon the local community the burdens rendered necessary by the growth and development of the town and by the needs of advancing civilization. We have seen how, before any taxes were imposed, the Municipality began in 1689 with certain petty dues made over to them by the Government of the day, and how 40 years later or in 1732, the proceeds of the scavenger's duty which had then commenced to be levied, amounted to

* The sections of the Act relating to this toll having been disapproved by the Government of India have never been put in force.

no more than 473 Star Pagodas. What the 5% house-tax imposed under the Statute of George yielded under the management of the Justices in the early part of the present century, we have not been able to find out, but we have reason to believe that the out-turn was not much short of a lac of rupees. In 1841, it amounted to Rs. 1,16,000. The sale of rubbish having yielded 2,000 Rupees and distraint fees 1,100 Rupees, the total Municipal revenue of that year was nearly 1,20,000 Rupees in round numbers. The expenditure appears to have been kept well within the income, for we find some money invested in Government securities. No contribution of any kind appears to have been made by Government in aid of the Municipal revenues till the year 1852, in which a grant of 5,000 Rupees towards the construction and maintenance of roads appears in the accounts for the first time. Not only was this grant increased in subsequent years, but we find contributions made for the construction of drains, latrines and other objects. In 1856 when the Municipal administration of the town passed from the bench of justices to the Commissioners appointed under Act XXVI of that year, the proceeds of the house-tax amounted to 1,31,000 Rupees; Government contribution for roads, drains, latrines and other purposes to Rupees 66,000; interest on funded capital to Rupees 6,000; sundry receipts to 4,650 Rupees, total 2,07,650 Rupees. Under the Act of 1856, which increased the maximum rate of house assessment from 5 to 7½ per cent. and imposed a tax upon carriages, carts and animals, the revenue ranged from Rupees 2,47,712 in 1857 to 3,78,189 Rupees in 1865. From 1866 to the present time it may be set down at about 5,00,000 Rupees on an average. The income has thus nearly quadrupled within the last 18 years, having been about a lac and forty thousand Rupees (excluding Government grants) in 1856, and rather more than five lacs of Rupees at the present moment. This income, it is true, is small compared with the Municipal revenues of Calcutta and Bombay, but the addition to the burdens of the community has been large, being between three and four hundred per cent. in less than 20 years. Yet the expenditure has so increased that not only has the unexpended balance of 2,60,000 Rupees made over to Municipal Commissioners by the Justices at the beginning of 1857 disappeared, but we are every year in danger of out-running the constable; and, meanwhile, the Municipality is being reproached with letting many works of utility necessary for the public good, remain unperformed.

The Executive Agency Employed at different periods.

16. As regards the executive agency employed at different times for the conduct of the Municipal administration, it appears that the Justices had under them an Officer styled the Clerk of the peace who was not only the chief ministerial servant holding direct correspondence with Government under their orders, but who was also Superintendent and Collector of Assessment. A salary of 50 Pagodas was attached to this Office. There was also an Assessor and Civil Engineer; but prior to 1809 this Office was held ex-officio by the Superintending Engineer of the Presidency. In that year, a separate person was appointed on a salary of 80 Pagodas, which was afterwards raised to 100 Pagodas. There were also 2 Deputy Assessors on 50 Pagodas a month each, and 2 Scavengers at first on 40 Pagodas and afterwards on 50 Pagodas each. In 1857, under Act XXVI of the previous year, the bench of justices gave way to three stipendiary Commissioners, two of whom were at first on salaries of 700 Rupees each which was subsequently

reduced to 500 Rupees, and the third, who was the President, had a salary of 250 Rupees assigned to him as he was holding another appointment. Under this regimé, we had a Collector of assessment on 400 Rupees, an Assessor and Civil Engineer, at first on 450 Rupees and afterwards on 500 Rupees, and an Assistant Engineer on 200 Rupees and less. In 1868, the arrangements now subsisting came into force, under which a President on 1,200 Rupees took the place of the paid Commissioners in whom the executive power had been previously vested. The Civil Engineer was divested of the duties of Assessor and had his salary raised in 1871-72 to 700 Rupees. A separate Assessor who was also designated Assistant Collector was appointed on 300 Rupees, which has since been augmented to 500 Rupees, the salary now paid to the Assessor. The Collector had his salary raised to 600 Rupees, but again reduced to 500 Rupees, and a Sanitary Inspector, was for the first time appointed in 1868 on 300 Rupees, which was afterwards raised to 600 and is now fixed at 400 Rupees.

How Expenditure and cost of Establishment have grown

17. Prior to 1841, under the Justices, the total Municipal expenditure appears to have been kept within a lac of Rupees. In the 16 years from 1841 to 1856, it rose from 1,15,204 Rupees to 1,93,233 Rupees. In the subsequent period of 9 years from 1857 to 1865, it rose still further—from Rupees 2,08,147 to Rupees 3,60,070, while in the 6 years which have elapsed since the introduction of Act IX of 1867 it has averaged Rupees 5,40,596. Thus the growth of expenditure has been rapid, and shows a tendency to outstrip income. The cash balance at the credit of the Municipality at the close of each year since 1864 is given in the margin, and shows that we have been more than once on the verge of insolvency; and this, notwithstanding that every available expedient has been had recourse to, to add to the income, within the last 16 years. At the conclusion of this sketch of the history of the Municipal Administration of Madras, it will be useful to note how the cost of establishment which constitutes so important an item of the aggregate Municipal expenditure has grown since 1841, when a 5 per cent. house-tax constituted the sole Municipal income.

	RS.	A.	P.
1868 ...	5,03,567	9	7
1869 ...	6,48,116	14	4
1870 ...	5,39,106	4	1
1871-72 ...	5,44,667	5	6
1872-73 ...	5,07,408	3	5
1873-74 ...	5,00,709	11	11
TOTAL...	32,43,576	0	10
AVERAGE ..	5,40,596	0	0

	RS.	A.	P.
1865 ...	61,692	11	3
1866 ...	31,836	10	7
1867 ...	1,19,073	0	8
1868 ...	1,73,526	10	4
1869 ...	30,819	7	11
1870 ...	20,436	1	2
1871-72 ...	8,072	4	2
1872-73 ...	3,682	8	11
1873-74 ...	51,912	4	6

Year.	Cost of Establishment. Rs.	A.	P.	Year.	Cost of Establishment. Rs.	A.	P.	Year.	Cost of Establishment. Rs.	A.	P.
1841 ...	52,505	2	4	1852 ...	64,920	2	10	1863 ...	1,37,593	8	4
1842 ...	54,875	13	11	1853 ...	66,967	13	4	1864 ...	1,33,612	4	1
1843 ...	57,754	9	0	1854 ...	68,596	1	1	1865 ...	1,34,942	12	2
1844 ...	59,137	0	0	1855 ...	68,872	14	6	1866 ...	1,67,729	6	7
1845 ...	60,351	5	0	1856 ...	69,102	4	6	1867 ...	1,75,582	15	6
1846 ...	62,204	5	6	1857 ...	99,896	2	4	1868 ...	2,57,815	4	7
1847 ...	62,289	6	11	1858 ...	1,08,272	10	7	1869 ...	2,46,682	13	0
1848 ...	60,939	3	5	1859 ...	1,11,621	1	2	1870 ...	2,21,818	12	8
1849 ...	61,167	10	4	1860 ...	1,18,871	11	8	1871-72 ...	2,23,068	9	3
1850 ...	62,900	0	6	1861 ...	1,17,988	3	0	1872-73 ...	2,10,476	3	6
1851 ...	63,196	3	9	1862 ...	1,24,003	10	1	1873-74 ...	2,09,247	11	9

NOTE.—We are not at all sure that the sums entered in the above statement for recent years represent the real cost of establishment.

III.—The Superior Officers of the Municipality.

18. Such is a brief resumé of the past history and present constitution of the Municipality of Madras. We will now proceed to state what Officers and subordinate establishments are maintained for the executive work, what their present cost is and what changes and reductions are in our opinion advisable and practicable. And first, as to the Officers appointed by Government under the Act. These are

Officers appointed by Government under the Act.

1. The President of the Municipal Commmisson,
2. Executive Engineer,
3. Sanitary Inspector,
4. Collector of Municipal Taxes, and
5. Assessor.

The President.

The Act prescribes that the President shall receive such allowances as shall from time to time be fixed by the Government, provided that these allowances shall not exceed 2,000 Rupees a month. The salary at present assigned to him is Rupees 1,200 per mensem. Considering his position and the arduous and important nature of the duties devolving upon him, we do not consider the salary actually paid or the maximum fixed by the Act to be at all too high.

The Executive Engineer.

19. The Executive Engineer draws the maximum pay allowed by Law—namely 700 Rupees. If the work, both of construction and repair, devolving upon this Officer is properly performed; if, in particular, the roads are maintained in their proper condition instead of being allowed to lapse into the state in which we now find them in many parts of the Town, the rate-payers will have no reason to grudge the salary attached to the office of Executive Engineer which, now that the care of the Water Works has been added to his duties, we do not regard as too high.

The Sanitary Inspector.

20. The salary attached to the office of Sanitary Inspector is also 700 Rupees, but that assigned to the present incumbent is Rupees 400. Next to that of the President, the appointment of Health Officer is perhaps the most important in the Municipality. Upon this Officer's fitness and aptitude for his work, and upon his activity, intelligence and devotion must depend, in a great measure, the health of the Town. That this is at present far from satisfactory is abundantly shewn by the mortuary returns, and the remarks of the Army Sanitary Commission to which the Right Honorable the Secretary of State has more than once drawn the attention of this Government. We are aware that this unsatisfactory state of things is attributable in a great measure to the defective drainage of the city, and to our own impecuniosity; and we are also aware that the question of improving the drainage is now engaging attention; but the present defective system of drainage and the want of funds to carry out promptly any expensive improvements are only additional reasons, in our opinion, why the Sanitary Inspector should put forth all the energies and resources at his command, to ensure cleanliness in the more crowded parts of the Town. The following description of Bombay given by Mr. CRAWFORD the Municipal Commissioner

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of that city in the year 1865, though it may sound to many like the language of exaggeration was nevertheless considered so recently as 1867 to be "singularly applicable" to many parts of Madras by the then Sanitary Commissioner Mr. R. S. ELLIS, C. B., who possessed an intimate acquaintance with the Native parts of the Town.

"Go into the Native Town, into its fearful recesses and around you will "see on all sides, filth immeasurable, indescribable, and, at places, almost unfathom-"able; filthy animals, filthy habits, filthy streets and walls, filthy privies, filthy "court-yards round the houses of the rich, masses of filth around the dwellings of "the poor, foul and loathsome trades in crowded houses, foul markets, foul meat "and food, foul wells and tanks and swamps, foul smells at every turn, unventi-"lated drains and sewers choked with animals and human ordure and garbage of an "oriental city, men, women, and children, the rich and the poor, living with animals "of all kinds and vermin, seeing all this, smelling, inhaling the tainted, deadly "atmosphere and dying by the thousand." Without at all affirming that Madras has not improved in a sanitary point of view since the year 1867 we must say that there is a great deal in our midst in the way of filthy and unsavoury drains and foul smells which the Sanitary Inspector can remedy and correct by his activity, without waiting for the millennium which a perfect scheme of drainage is to inaugurate, but which must necessarily cost both time and money. It should be remembered that the Red Hills water now carried into several divisions of the Town must afford facilities, heretofore wanting, for the flushing and cleansing of drains. The inhabitants of a provincial city in England suffering from an epidemic are said to have demanded of Lord PALMERSTON that the angel of pestilence should be stayed by a day of prayer and fasting. "I will fast with you and pray with you" was the Statesman's answer, "but let us also drain, scrub, wash, and be clean." By no one can the wisdom of this advice, so far as the draining and scrubbing are concerned, be demonstrated so well as by the Sanitary Inspector in a country in which prayer and fasting are too exclusively and too often the only remedies directed against pestilence and disease.

Collector.

21. The next office we have to notice is that of Collector of Municipal rates and taxes. The maximum salary of this appointment is 500 Rupees and is drawn by the present incumbent. We consider this allowance to be too high for the duties devolving upon the Collector. A Tahsildar of the highest grade in charge of a taluk yielding seven lacs of Rupees and performing various responsible duties draws only 250 Rupees a month. A third class Deputy Collector on 350 Rupees per mensem is not infrequently in independent charge of a Division and is entrusted with duties at least as important as those of the Municipal Collector. Officers employed in the Madras Municipality are now entitled to the same privileges as to leave and pension as those in the service of Government. And there is nothing to preclude such of them as prove themselves deserving, from obtaining promotion in the ranks of the Public service. On these considerations it seems to us that 400 Rupees per mensem is an adequate salary for the Office of the Collector. But the proposed reduction should not affect the present incumbent whose long connection with the Municipality and the fact that his salary has already been once reduced from 600 to 500 Rupees give him every claim to consideration.

22. There is one other Officer appointed by Government under the Act—namely the Assessor of the Municipal taxes. His salary is the same as that of the Collector—500 Rupees. His duty is to assist the President in determining the classes under which every person pursuing any trade, profession or calling, and every liquor shop liable to be taxed should be registered, and in settling the assessment to be levied on houses, buildings and lands. It appears to us that the work which this duty entails is not such as to require the exclusive time and attention of an Officer on 500 Rupees. When the first valuation and measurement of buildings and lands and the assessment thereon are once fixed and settled, all that the Assessor has then to do is to revise annually such valuation and assessment with reference to improvements or deteriorations in the value of particular buildings. The number of cases requiring such revision cannot in the nature of things be ordinarily numerous; and indeed we find that in the last 5 years it was only 6·4 per cent. on an average on the total number of Assessments. So also with the License tax, the demand on each individual having been once carefully fixed, the changes rendered necessary by fluctuations in Trade and the circumstances of individuals must be few and far between. The assessment of the liquor Shops is a work of even less difficulty, for the rates to be levied on the Pattai and Colombo Arrack shops are regulated by the dowle of each shop which is fixed and known, while as regards the retail dealers in Wines, Beer and Spirits, we presume that the first classification needs little alteration from year to year. The work of the Assessor being thus light and not such as to tax the time and attention of a special officer on 500 Rupees, we question whether the office, as such, should be maintained any longer. We cannot lay too much stress upon the importance of relieving the President as much as possible from the details of his Office work. We conceive that the satisfactory working of the whole Municipality depends almost entirely upon the amount of personal inspection and supervision which he is able to bring to bear on the out-door work of his Assistants, and upon the degree in which he makes himself thoroughly conversant with the condition and wants of the different parts of the Town. At present we fear he is too much overburdened with his Office work, and devotes too little time to his out-door duties. The conversion of the office of Assessor into that of an Assistant to the President would probably remedy this evil. If the change indicated in the order of Government dated 12th July 1873 No. 975—namely the abandonment of the trades' tax and the substitution of an octroi or Town duties take place, the work of the Assessor will be still further reduced and the probability is that the Office will be abolished, while the necessity for giving the President an efficient Office Assistant will at the same time probably make itself strongly felt. If meanwhile the Assessor must be kept up, his services should be utilized far more than they are at present and have been for sometime past, or his salary should be reduced to say 350 Rupees per mensem.

Assessor.

	Total Number of Assessments.	Number of cases in which the original Assessment was revised.	Per centage.
1969	31,215	2,153	7
1870	31,516	839	2·6
1871	31,427	4,523	14
1872	31,479	1,640	5
1873	31,459	975	3
	1,57,096	10,130	6·4

23. In offering the foregoing remarks we have proceeded on the assumption that in the contemplated revision of the Act, the present constitution of the Municipality will not undergo any material alteration. We ourselves, however, entertain grave doubts as to whether the existing arrangement under which the entire executive power and responsibility are vested in one Officer has answered the expectations of the framers of the present Act. The experience of the last seven years tends, in our opinion, to show that one man, however capable and energetic, is not able to grapple successfully with the executive work of the Municipality over the wide and scattered area of this straggling Town, or, at all events, that it is not always practicable to secure the services of an Officer with the requisite energy, administrative ability and power of organization. The President has at present to depend a good deal on his Sanitary Inspector and Executive Engineer for the efficient conservancy of the Town and for the condition of the Roads and other Public Works; and however diligent and zealous these subordinates may be, we must say that their position is not such as to command the confidence of the Public. Under Act XXVI of 1856 which was in force for nine years, there were three paid Commissioners with one of them as President who shared the executive work of the Municipality; and this period is remembered by the rate-payers as one of great activity and improvement. The division of the Town into wards and the appointment of Commissioners to represent each ward under the present Act, we regard as a decided improvement on the arrangements which subsisted previous to 1867 in so far as the local knowledge and influence of men of weight and position are brought to bear on the affairs of the Municipality, but while thus securing a wider basis for discussion and advice to the Municipal administration, it would probably have been better to have left the executive on its former footing. On this point indeed—namely on the advisability or otherwise of concentrating the executive functions in the hands of one single Officer the opinion of the Council by whom the present Act was passed was divided as will be seen from the debates on the Bill. One of the members Mr. (now Sir ALEXANDER) ARBUTHNOT said that "he did not think that the present Municipal Commission had been sufficiently long at work to warrant the conclusion that its constitution was radically defective, nor had the Commission been worked under circumstances which enabled them to discharge their duties as satisfactorily as they might otherwise have done. * * * The Honorable Mr. ELLIS had not explained, and the Select Committee in their report had not shown, in what particular respect the present constitution of the body, under which there were three paid Commissioners instead of one, had tended to delay business." He added "with regard to the principle of the present Bill, it seemed to him that the abolition of the two paid Members and the restricting themselves to a single Commissioner for the performance of all the executive functions of the Municipality was a measure of very doubtful policy." And he thought the more expedient course would be to go on with the present system of a Board of paid Commissioners and make it as effective as possible by adding to the number of unpaid Commissioners. The President, too, Sir WILLIAM DENISON, though he supported the measure then before the Council, said "He did not think the present constitution of the Municipality could fairly be condemned on the nature of its constitution." After the experience gained of the practical working of the present arrange-

The present constitution of the Municipality.

nent, the majority of us certainly feel that that the executive part of the machinery ıas been weakened by the substitution of one officer for the board of three paid Com- nissioners which formerly existed. With three paid and responsible men of position ıvailable for the executive duties of the Municipality, one would take the Sanitary Department under his immediate superintendence. Another would be in charge of he roads and other Municipal works, while the third would attend to the assess- nent and collection of the rates and taxes and to the work of the office. Such a Board with the 32 Municipal representatives of the community to criticize and omment and to make known the wishes and interests of the rate-payers, would eem calculated to ensure a more efficient administration than seems to us possible ınder the present constitution, with one officer charged with all the executive func- ions in so large a town, and who, weighted as he is with heavy office work, can carcely command the requisite leisure to supervise the work of his subordinates ›utside the office, and attend sufficiently to the many pressing needs of the city in he important matters of Sanitation and Roads. Entertaining these views, we have leemed it proper to state them in this place, not with any object of pressing for an mendment, but simply to provoke discussion when the subject of the revision f the present Act comes under the consideration of Government and the Legis- ature. Under the scheme we have indicated above it would not be necessary to retain ny of the superior Officers—we mean the Engineer, the Sanitary Inspector, Assessor, r Collector on their present footing. The additional expense which would be en- ailed by the creation of two paid Commissioners to share the executive work could e met by reductions effected in the salaries of the upper subordinates we have re- erred to. The only other points on which it occurs to us to suggest any improve- ıent in the present arrangements in view to popularizing and strengthening the Iunicipality are the introduction of the elective principle to a limited extent in the omination of the Commissioners, and the enlisting of the interest and co-operation f these representatives of the Community to a larger degree than at present by onferring on them some limited power of supervision and control in matters affect- ıg the well-being of their respective wards. In bringing this about, it will of ourse be necessary to guard carefully against any clashing with or trenching on he functions of the executive.

IV.—The Subordinate Establishments.

The constitution of the President's Office, ıd how the work is apportioned.

24. We now proceed to notice the strength and cost of the subordinate establishments maintained, their sufficiency or otherwise for the duties devolving upon them, and the changes which have commended themselves to us as esirable. It will have been gathered from what has already been stated that the xecutive work of the Municipality resolves itself into five different branches; and ıe Office of the President accordingly consists of five different departments, amely 1st the Engineer's which deals with the construction, repair and mainte- ance of Roads and communications, drains, markets, slaughter houses, and in fact ll Municipal buildings and works; 2ndly the Sanitary department, which is imme- iately responsible for the conservancy and sanitation of the Town; 3rdly the Assess- r's department which settles the yearly demand of the assessed taxes; 4thly the 'ollector's department whose duty it is to collect and bring to account all rates and ıxes according to the settled demand; and lastly the General department which is

under the immediate orders of the President and constitutes his office or ministerial establishment through which the work of the other departments passes, and in which his orders and proceedings are issued and recorded. The first four departments are under the immediate orders of their respective heads, but subject to the general control and supervision of the President. The different establishments will be noticed in the order in which they have been referred to above.

Establishment of the Executive Engineer. Assistant Engineer.

25. The establishment of the Executive Engineer is partly in-door and partly out-door. An Assistant Engineer on a salary of 200 Rupees was sanctioned in March 1868 as a temporary measure, to conduct the ordinary work of the department while the Engineer was engaged in maturing a scheme for the water-supply of the Town under the Water Works Committee. His salary was subsequently raised to 300 Rupees. We presume the Assistant will be dispensed with without delay, as we understand the Executive Engineer has reverted to his proper duties.

The in-door or Office Establishment.

26. The in-door or office establishment comprises the following servants:—

	Salary per mensem.			Total Amount per annum.		
	RS.	A.	P.	RS.	A.	P.
Manager	85	0	0	1,020	0	0
Examiner	75	0	0	900	0	0
Second or Current Writer	20	0	0	240	0	0
Third or Bill do.	16	0	0	192	0	0
Fourth or Report do.	15	0	0	180	0	0
Estimate do.	12	0	0	144	0	0
Draftsman	60	0	0	720	0	0
Head Peon	7	0	0	84	0	0
Peon	7	0	0	84	0	0
2 Lascars at 6 Rupees each	12	0	0	144	0	0
Sweeper and Waterman	2	0	0	24	0	0
* Total...	311	0	0	3,732	0	0

Thus the office establishment consists of 12 persons costing Rupees 311 per mensem or 3,732 Rupees a year. We consider this to be unnecessarily large. It is difficult perhaps to institute a correct comparison between the work of the Municipal Engineer and that of an Officer of the corresponding grade in the Public Works Department; but it is equally difficult to imagine that the former can, under any circumstances, require a larger or more costly office establishment than a District Engineer of an average District in the Presidency; yet, as a matter of fact, we find that his establishment is actually both larger and more costly than that allowed to most of the District Engineers. The District Engineer of Ganjam has an establishment costing only 180 Rupees a month; those of Vizagapatam, North Arcot, Salem, Trichinopoly, South Canara, and Madura, Rupees 185; Wynaad 195 Rupees; and Nellore, Cuddapah, Kurnool, Chingleput, South Arcot, Coimbatore, Malabar and Tinnevelly Rupees 240. The only District Engineers who have a

* We find from the Budget estimate for 1874-75 that since the date of our investigation, some partial alterations and reductions have been effected in the Municipal Establishments in anticipation of our proposals; but throughout this Report we have taken the Establishments as they stood at the date of the commencement of our inquiry or according to the Budget of 1873-74.

larger establishment than that allowed to our Municipal Engineer are those of the exceptionally important and river-irrigated Districts of Godavery, Kristna and Tanjore, of the extensive District of Bellary, and of the Presidency Division with its Fort and Barracks and its numerous Public Buildings.

Proposed Establishment.

27. After careful consideration, we are of opinion that it will be sufficient to allow the Municipal Executive Engineer the following office establishment:—

1 Head Clerk on	60	Rupees
1 Draftsman and Estimator on	50	,,
1 Clerk on	35	,,
1 Do. on	25	,,
2 Attenders on 7 Rs. each	14	,,
Total...	184	

The proposed establishment would thus consist of 6 servants and cost 184 Rupees per mensem, instead of 311 Rupees as at present. The head clerk would be responsible for the general work of the office; and all accounts, statements and correspondence would pass through his hands and be initialled by him in token of his having examined them. The draftsman and estimator should prepare all Estimates, plans and drawings entrusted to him. The clerk on 35 Rupees should have charge of the Estimate Book, and as at present, of all communications sent and received and the Registers connected with them. The clerk on 25 Rupees would docket all bills, copy all letters and statements sent out of the office and attend to their despatch. He would also prepare the pay abstract at the end of each month. At present there is a sweeper and waterman on 2 Rupees a month, attached to the Engineer's department; but as his office is under the same roof with that of the President and the other Assistants, we do not see the need for a separate sweeper and waterman and have accordingly struck out this item. The agency of this kind required for the entire Municipal Office should be provided in the general department.

Certain Books now kept are unnecessary.

28. In the course of our examination of the Books kept in this department, it struck us that some of them were hardly necessary. We would dispense with what is called the "Remittance sent Book" as it is only a repetition of the "remittance Book" in which all sums sent to the Collector are entered in sufficient detail and the Collector's signature obtained in token of the receipt of the money by him. The "Bill Book" might also in our opinion be given up, the information it contains being introduced in a separate column in the book in which the estimates are entered. We would further suggest the use, in all practicable cases, of printed forms of memoranda, letters and statements which are so extensively used in all offices, but which here are conspicuous by their absence. The labor of transcription would thus be materially abridged, and time and stationery economized. With these improvements, we are satisfied that the establishment we have assigned for the in-door work of the Executive Engineer's department will be quite ample for its efficient performance.

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The out-door Establishment.

29. The out-door establishment under the Executive Engineer next demands notice. This consists of:—

	Salary per mensem. Rs.	A.	P.	Total Amount per annum. Rs.	A.	P.
1 Building Overseer	65	0	0	730	0	0
1 Overseer	55	0	0	660	0	0
1 Do.	50	0	0	600	0	0
2 Do. at 45 Rupees each	90	0	0	1,080	0	0
1 Do.	43	0	0	516	0	0
1 Do.	36	0	0	432	0	0
1 Do.	33	0	0	396	0	0
1 Store-keeper	30	0	0	360	0	0
3 Concapillays at 12 Rupees each... ...	36	0	0	432	0	0
6 Head Coolies at 7 do. each	42	0	0	504	0	0
2 Lascars at 6 do. each	12	0	0	144	0	0
Total...	492	0	0	5,904	0	0
Rent of Engineer's store-room...	25	0	0	300	0	0
Grand Total...	517	0	0	6,204	0	0

20 men costing 492 Rs. per mensem or 5,904 Rs. per annum.

Building Overseer.

30. The appointment of Building Overseer on a salary of 65 Rs. is one of recent creation, having been first made in October 1871. From that time to March 1872, the salary seems to have been paid from savings in the Engineer's department. It appears as a fixed charge for the first time in the Budget of 1872-73, and the following remark is entered in that Budget in explanation of the necessity for this new appointment:—"The number of applications to build new, and re-build and make extensive repairs to old houses is so numerous that it is essential to have one Overseer to attend specially to and report on them. He will also be useful in attending to other special matters." We are hardly satisfied that this new officer on 65 Rupees is indispensable. Had we no record before us of the work actually done by the Building Overseer since his appointment in 1871, we should still have concluded from the simple fact of his having already attained, if not exceeded, the limit of three score years and ten that his duties could not be of a very onerous character; but we have the direct evidence of the Building Overseer's own diary and of the registers in the office on this point. In 1871-72 it appears that 390 applications were received, under the conservancy clauses of the Act, for

permission to repair or build houses. Permits were granted in 270 cases, and the remaining 120 applications were transferred to the Sanitary department for disposal. In the next two years 1872-73 and 1873-74, 391 and 727 applications respectively were received; 125 and 142 out of these were remitted for disposal to the Sanitary Inspector, while in the remaining 266 and 585 cases, the required permission was given. The number of applications in 1873-74 was, it will be observed, abnormally large. We are informed that this was owing to many small native huts having been more or less destroyed by the heavy rains of 1872. But even in these exceptional circumstances, the number of inspections which had to be made by the Building Overseer fell short of 50 in a month. In the other 2 years, it was only 22 per mensem. Such work, in our opinion does not justify the retention of the appointment and the charge which it entails on the Municipal revenues; and we must therefore recommend its abolition. The duties devolving upon this Overseer may, it appears to us, be apportioned without the slightest inconvenience on the seven divisional Overseers. We are aware that the present incumbent, though old and unfit for much active service, was entertained specially on account of his possessing an intimate acquaintance with the Town and its buildings. We are quite willing to allow that he may be useful as a dictionary for occasional reference, but as a permanent appendage to the Engineer's department we are satisfied he is not needed.

Divisional Overseers.

31. Regarding the divisional Overseers we have not many remarks to offer. The present number—namely seven—is probably not more than is required for the proper supervision of the Roads and other Municipal works in the different divisions, and should therefore be retained. But we would slightly modify the salaries now assigned. The present scale, it will be seen, is

1 Overseer on 55 Rupees
1 do. „ 50 „
2 do. „ 45 „
1 do. „ 43 „
1 do. „ 36 „
1 do. „ 33 „

costing 307 Rupees a Month. We would fix the future scale at

1 Overseer on 55 Rupees
1 do. „ 50 „
2 do. „ 45 „
1 do. „ 40 „
2 do. „ 35 „

or seven men as at present at an aggregate cost of 305 Rupees.

Store-keeper

32. We find that a store-keeper on 30 Rupees is attached to the Engineer's department, and that a charge of 25 Rupees is incurred monthly as rent for the use of the place in which the Engineer's stores are kept. It is not desirable that the Municipal stores should be scattered in the manner they now are; that the Engineer should have a separate store and store-keeper for himself; that the water-works establishment should have the same; that the Sanitary Inspector should have a separate work-shop

for the use of his department, and that all these should be in different places apart from the stores at the back of Municipal Office itself. Such an arrangement must necessarily entail waste of power, useless expenditure and inefficient supervision. We are aware that this has been unavoidable from want of room in the premises occupied by the Municipal Office, and that you are already impressed with the necessity of bringing together the scattered stores under one supervision. We need therefore scarcely urge upon you the importance of securing at once by renting or otherwise, the necessary accommodation, in the vicinity of your own Office for a general Municipal store-room. This would enable you to dispense at once with the Engineer's separate store-keeper, to say nothing of the gain in more efficient supervision and consequent immunity from risk of loss from pilfering-&c. which the concentration of all the stores under one management would secure.

Concapillays and head Coolies.

33. Besides the divisional overseers, it will be seen that there are 3 concapillays and 6 head coolies employed under the Engineer. And it is said that the duty of these men is to look after the coolies employed in emergent repairs when such repairs are in progress; to send in reports of the number of coolies and quantities of materials used; and to give information of any holes or ruts in roads. If concapillays and head coolies are really required for such duties, we are at a loss to understand what the divisional overseers are for. As it is, they have very light work, as almost all road work is now done on contract. We do not therefore see the slightest necessity for any additional agency. Petty, inferior servants on small salaries are not an unmixed good in any department, and are least so in the Public and Municipal services, where the self-interest and keen eye of a private employer of labor are wanting. We therefore recommend that the concapillays and head coolies be at once dispensed with.

Financial result of the reductions proposed.

34. The reductions and changes we have proposed would leave the out-door establishment of the Engineer's department as shown in Appendix A., costing Rs. 317 per mensem instead of Rupees 517 as at present.

The Water-works Establishment—in-door.

35. Besides the establishment above noticed, the Executive Engineer has a separate establishment allowed him for the business connected with the Water-works which is also partly in-door and partly out-door. The former is of the following strength and cost :—

	Salary per mensem.			Total per annum.		
	RS.	A.	P.	RS.	A.	P.
1 Head Writer...	40	0	0	480	0	0
1 Assistant Writer	15	0	0	180	0	0
1 Peon	6	0	0	72	0	0
1 Store-keeper	35	0	0	420	0	0
Total...	96	0	0	1,152	0	0

It is said that it is the duty of the Head Writer to check all bills for work done in the way of fountains, house-service-pipes, &c.; to prepare copies of these bills for transmission to the President's Office; to make all payments to the Overseers, and to examine the estimates received.

Certain Books kept in the Office unnecessary.

36. We have carefully scrutinized this writer's work. All bills for works other than house-service connections are received in the first instance from the Overseers in charge. They are examined and passed and carefully filed, copies of them being made and sent weekly for the President's information. A big bound book with printed columns is also kept in which the bills are again copied, as if the original bills which, as already stated, are filed were not enough for all purposes of record. We would at once dispense with this book.

Again a separate book is kept in which all bills for work done in connection with house-service-pipes are entered. This also is quite redundant as the original bills themselves are filed and ought to be forthcoming whenever required for reference.

A third book, which is also useless and should be given up, contains copies of memoranda sent to the Collector of Municipal rates and taxes whenever money recovered from house-owners on account of private fountains or house-service-pipes is sent to that Office. Each such remittance is accompanied by what is called a "remittance book" in which the amount remitted and full particulars connected with it are duly entered. The book is signed by the Collector and his shroff in token of the money having been received, and returned to the Water Works Office. Why a separate memorandum and a separate book containing copy of that memorandum are considered necessary we are at a loss to understand. We would do away with both.

Changes proposed.

37. When these three books are dispensed with, the work of the writer will be considerably reduced and he will then be equal to the entire clerical work of the Office which is now shared between him and a clerk on 15 Rupees who keeps the "receive" and "sent" letter books. We consider that one Clerk on 30 Rupees will be quite ample for all purposes hereafter.

The Peon we would retain, but would fix his pay at 7 instead of 6 Rupees and designate him attender according to the nomenclature we propose to adopt throughout. The separate store-keeper we would dispense with, and transfer the stores to the charge of the general Store-keeper whom we propose to attach to the General department under the President.

The proposed establishment.

38. The proposed office establishment for the Water Works would thus consist of one clerk and one attender and cost 37 Rupees a month, instead of 96 Rupees as at present. These men though paid from the Water Works Budget need not be kept distinct from the Executive Engineer's other office establishment. The two should be incorporated and be regarded as one office to prevent waste of power and secure efficiency.

The Water Works establishment—out door.

39. The out-door establishment for the Water Works next demands notice. Under this head we have the following:—

	Salary per mensem. RS.	A.	P.	Tatal per annum. RS.	A.	P.
1 Supervisor	300	0	0	3,600	0	0
1 Foreman Rs. 100 / Horse allowance „ 15 }	115	0	0	1,380	0	0
1 Overseer „ 25 / Horse allowance „ 15 }	40	0	0	480	0	0
2 Lascars at 7 Rs. each	14	0	0	168	0	0
DELIVERY CHANNEL.						
1 Head Walkman	15	0	0	180	0	0
2 Walkmen at 13 Rs. each	26	0	0	312	0	0
2 Do. at 10 „ each	20	0	0	240	0	0
2 Head Coolies at 6 „ each	12	0	0	144	0	0
7 Mile do. at 5 „ each	35	0	0	420	0	0
DISTRIBUTION WORKS.						
1 Head Turnkey	20	0	0	240	0	0
3 Turnkeys at 15 Rs. each	45	0	0	540	0	0
10 Assistant Turnkeys at 7 Rs. each	70	0	0	840	0	0
Tatal...	712	0	0	8,544	0	0

or a staff of 33 men on an aggregate salary amounting to Rupees 712 a month c
8,544 Rupees a year.

Supervisor.

40. The office of supervisor is at present vacant and has been so sinc the 5th of December 1873. It was created only i June of that year, and a man of the name of Carpent was appointed to it on a salary of 150 Rupees. As he failed to give satisfaction the performance of his duties, he was dispensed with in the beginning of Decemb following. Although the salary fixed at first was only 150 Rupees, we find that the Budget of 1874-75 it is entered at twice that sum or 300 Rupees. Why it h been so raised, we have not been able to ascertain. But we shall refer to th appointment again further on.

Foreman.

41. Next, we have a Foreman on 100 Rupees plus 15 Rupees hor allowance. It is the duty of this person to look aft the system of pipes and taps, to carry out extensio and to prepare estimates for pipe-laying in connection therewith. As these dut require special knowledge, we do not propose to disturb this appointment.

42. The next officer on the list is an Overseer on a salary of 25 Rupees plus 15 Rupees horse allowance. He is said to be in charge of all masonry works under construction in connection with the Water Works, and to attend to their repair in all the Municipal divisions into which the Water Works have been carried. We question the necessity for keeping up this Overseer. If one man on 25 Rupees can attend to the work just particularized in all the divisions, the different divisional Overseers of the Engineer's department can surely attend to the work better, as what is now done by one will be divided among seven. Masonry works once constructed will need only occasional repairs, and with an expensive staff of Overseers under the Engineer, a separate person is clearly uncalled for.

Overseer.

43. The two lascars should also in our opinion be dispensed with. They are said to be "engaged in taking measurements out of door and generally in office duties during the day." What office duties they can have we do not understand. We have allowed an attender for the office and two lascars on the Engineer's out-door establishment, and they will be found sufficient for all purposes.

Lascars.

44. Next there is a special establishment kept up for the conservancy of the "Delivery Channel" and to attend to the "Distribution works." For the former, we have five "walkmen," one on 15 Rupees, two on 13 Rupees each and two on 10 Rupees each. Three of them are in charge of 2 miles each, of the main channel, while the other two are in charge of a mile each and also of the masonry shaft and head-sluice and telegraphic apparatus at either end of the channel. There are, besides, 2 head coolies on 6 Rupees each, and 7 "mile coolies" on 5 Rupees each. One of the head coolies is placed at the water-tower to regulate the water, and the other is employed in carrying messages and letters along the channel, while the "mile coolies" are in charge each of a mile of the channel, and are responsible for its preservation from injury from cattle tresspass, growth of weeds, &c. and for the prevention of nuisances which are apt to be committed on either side of the channel. So far as we are able to judge, this establishment seems indispensable and we propose that it should be left untouched.

Conservancy of the Delivery Channel.

45. So also with the establishment of turnkeys employed in looking after the "distribution works," and of whom there are 14 altogether, we have no wish to interfere. We understand, however, that although 10 assistant turnkeys are provided for, only 8 are actually employed. If this number is found sufficient, no more should be provided for in the budget.

The Distribution Works.

46. The preservation of the Water Works from all risk of accident or injury, and their maintenance in due working order at all times is now a matter of vital importance to the Town. The value of good pure water being brought home to the people, the old sources of supply are being gradually abandoned and neglected, and a sudden stoppage of the water from the Red Hills hereafter, for any length of time, may prove a real calamity. No necessary expense or precaution ought therefore to be sp[are]d or neglected in the conservancy of the works. We are of opinion that the Municipal Executive Engineer should have an assistant under him who should be immediately responsible, under his orders, for the Water Works, but be available also for general duties in the Engineer's department. We would assign a salary of 200 Rupees to the Assistant and dispense with the appointment of supervisor on 300 Rupees to which we have already referred.

An Assistant to the Engineer should be appointed to be in immediate charge of the Water Works.

47. The only other suggestion we wish to make in connection with the Water Works establishment is that the walkmen and turnkeys, who are paid fixed monthly salaries, and who differ in no respect from the rest of the out-door establishment under the Municipal Engineer, should not be kept back as they are at present from the general list of Municipal establishments and paid from the grant for "maintenance" in the Water Works Budget. They should be borne on the general pay abstract the same as other servants, and their salaries debited to "Salaries and Establishments," the grant for "maintenance" being proportionately curtailed and confined to what may be required to meet the expenditure on any necessary repairs, &c., to the works.

The walkmen and turnkeys should be borne on the regular establishment.

48. The financial result of the foregoing proposals in respect of the Water Works establishment is a saving of Rupees 154 per mensem or $12 \times 154 = 1{,}848$ Rupees per annum as shown in appendix A.

Financial result of the changes proposed in the Water Works Establishment.

49. There are certain other establishments which, though perhaps not strictly appertaining to him, are under the Engineer's immediate control, and consequently merge in his department. Such are the establishments kept up for the charge and maintenance of Fire-engines and for the care and conservancy of the People's and Napier Parks. A Superintendent on a salary of 20 Rupees and four lascars on 6 Rupees each per mensem are employed for the former and appear indispensable. Five Engines are kept up; one is left at the Kistnampettah conservancy Cart depôt, one at the Choolay depôt; another at the Trevelyan Water Works, and the remaining two at the Municipal Head Office. Beyond occasionally inspecting the Engines so as to ensure their being kept in working order, the Superintendent has nothing to do, and we therefore propose in another part of this report to utilize his services in another department.

Fire Engines.

50. Of the two Parks under the Municipality, one—the People's Park is maintained at a cost of upwards of 11,000 Rupees, and the other—the Napier Park, at an expense of 1,120 Rupees a year. We have carefully scrutinized the establishment of servants kept up for each, and are unable to suggest any reduction, except that it seems to us to be quite feasible to place the Napier Park, for the present at all events, under the superintendent of the People's Park, and dispense with the separate superintendent em[p]loyed at the former. The two Parks are within easy distance of each other. The man [at] the People's Park gets a handsome remuneration—100* Rupees. He has nothing to engage his attention beyond the work of general supervision, a

The People's and Napier Parks.

* Note.—Besides the 80 Rupees appearing in the budget, the Superintendent gets 20 Rupees out of the Government grant for the Zoological Collections.

separate writer being employed under him who relieves him of all clerical work. The Napier Park in its present state scarcely requires the undivided time and attention of a special superintendent and it would be far better, in our opinion, to entrust it to the well paid superintendent of the other Park than place it in charge of a man on 20 Rupees. The money saved might perhaps be better employed in increasing the number of gardeners if necessary and in improving the Park. At present against 15,850 Rupees on the expenditure side, we have yet had only 2,444 Rupees under "receipts."

An establishment of bullocks and drivers kept up at the Park.

51. This seems the proper place for referring to one item of Municipal expenditure which has come only casually to our notice. At the People's Park, 8 pairs of bullocks are maintained, ostensibly for the use of the Engineer's department. A duffadar on 7 Rupees, one driver on 6 Rupees, seven more drivers on 5 Rupees each, and a "gram-woman" on 3 Rupees are employed for the care and feed of these bullocks. The cost of this establishment amounts to 51 Rupees monthly or to 612 Rupees yearly. The feed of the bullocks entails a further charge averaging Rupees 136 a month or Rupees 1,632 per annum, so that the total expense to the Municipality of the up-keep of the animals amounts to Rupees 187 per mensem or Rupees 2,244 a year. If we add to this the interest on the first outlay on the bullocks which we understand amounted to 1,116, the aggregate annual cost of this establishment of bullocks, duffadar and drivers is Rupees 2,378. We are informed that this money comes out of the road maintenance grant which for 1873-74 was Rupees 1,25,000, and for 1874-75 stands at 45,000 Rupees in the Budget. Now, as to the work on which these bullocks are employed, we have examined a book kept by the Superintendent's writer in the People's Park on information furnished to him by the "bullock duffadar" in which such entries as "conveying dogs to People's Park," "ploughing in the People's Park," "removing earth from the Band-stand at the South Beach," "removing earth" from such a street to such a street recur with wonderful regularity. The bullocks appear to have been originally provided chiefly for work connected with road repairs,—for dragging the iron roller and for carting road-materials from one place to another. But as the roads are now maintained on contract, the bullocks have ceased or nearly ceased to be employed in this manner; and carting the dogs killed during the hot season from the Police stations to the Park, ploughing the park grounds, removing blown down avenue trees and clippings, carting manure and occasionally hiring out the bullocks for the work of private individuals seem to be the only jobs now found. We need scarcely point out how utterly unnecessary and wasteful it is to keep a special and expensive establishment of bullocks and servants for such purposes. They should have been dispensed with before this and the money now spent upon them saved to the rate-payers. Any legitimate demand for carriage for the Municipal service such as carting materials or ploughing the Park grounds, &c., would be most economically met, when the single pair of bullocks already kept at the Park may prove unequal to such work, by the hiring of carriage for the

		Rs.	A.	P.
4	Pairs purchased at 114 Rs. the pair	456	0	0
2	Pairs purchased at 180 Rs. the pair	360	0	0
2	Pairs purchased at 150 Rs. the pair	300	0	0
	Rupees...	1,116	0	0

on which interest at 12 o/o =Rs. 134

occasion and the inclusion of the charge so incurred in the contingent bill of the department concerned; or what would be still better, by arranging with the bullock contractor for the Conservancy department to supply the necessary bullocks when required. In our judgment some four pairs on an average will probably be sufficient taking one year with another, and the cost of these at 15 Rupees a pair will be $4 \times 15 \times 12 = 720$ Rupees a year instead of Rupees 2,378 the sum now spent on the bullocks.

Vide Appendix B.

Salaries paid to Park establishment from Zoological grant should be incorporated with the salaries proper.

52. One more suggestion we wish to make in connection with the Park is that the salaries given to the superintendent and writer from the Government grant on account of the Zoological Collections, apart from the salaries proper attached to their offices as appearing in the list of establishments, should be incorporated with the latter, and the entire salaries shown in the accounts. As it is, the arrangement is mis-leading. The grant from Government is a grant to the Municipality and is credited on the receipt side. The salaries paid to the establishment is a municipal charge and should appear in its entirety on the debit side, no matter from what source incurred.

Petty establishments kept up out of special grants.

53. Besides the establishments which we have already noticed, we observe that there are certain others under the Executive Engineer which are not borne on the list of Municipal establishments and debited to the proper head in the Budget, but which, like the bullocks in the Park, are maintained out of special grants. Such are the items "watering Mount Road, &c." "Planting avenues from grazing and avenue Fund" and "Planting esplanades and maintaining wire fences" which are provided for under the head of repairs in the Public Works section of the Municipal Budget. The whole arrangement under which petty, special, separate establishments are thus kept up and maintained out of lump grants without being debited to "Salaries and Establishments," and consequently kept out of view is open to objection. It is misleading, as what is shown as the cost of the Municipal establishments in the Budget does not in reality represent the entire charge under that head; and it places in the hands of the immediate head of the department the power of dealing with the establishment as he likes and of getting the grant increased and varied annually at his pleasure.

Establishment for watering roads.

54. The Budget grant for watering Roads amounted to Rupees 2,300 for the year 1873-74. We understand that a permanent establishment consisting of,

	Salary per mensem.		Total per annum.	
	RS.	A.	RS.	A.
1 Superintendent	25	0	300	0
1 Peon	9	0	108	0
21 Watermen at 6 Rupees each ...	126	0	1,512	0
6 Boys at 3 Rupees each...	18	0	216	0
29 Total...	178	0	2,136	0

is kept up out of this grant. The length of roads watered has been stated to us as follows :—

	Miles.	Furlongs.	Yards.
South Beach road around the band-stand and up to Victoria Bridge	0	4	187
Mount Road from East foot of Wallajah bridge to Patellocs Road ...	1	7	180
Club road from Neill's statue to the Club gate	0	0	173
Popham's Broadway from China Bazaar to the Athenæum and Daily News Office	0	1	176
Total...	2	7	56

A grant-in-aid paid by the Municipality for watering the North Beach Road.

MONTHLY PRIVATE CONTRIBUTIONS FOR WATERING THE NORTH BEACH ROAD.

	Rs.
Messrs. Arbuthnot and Co. ...	6
„ Byard, Gair and Co. ...	6
Oriental Bank	6
Messrs. Dymes and Co.	6
„ C. Shand and Co.	6
„ Parry and Co.	6
„ Gordon, Woodroffe and Co. ...	6
Court House	12
P. and O. Office	3
Superintendent of Marine... ...	3
Sea Custom House	3
Stamp Office	3
French Steamer Office	3
Messrs. T. H. Allan and Co. ...	3
„ C. Grant and Co.	1
„ D'Rozario and Co.	1
„ Neroutsos Fastnedge and Co. ...	1
Rupees...	75

In addition to the establishment kept up as above shown for watering these roads, we observe that a monthly grant of 75 Rupees or $12 \times 75 = 900$ Rupees per annum is given from the Municipal funds for watering the portion of the North Beach road from Dymes' Office to the China Bazaar road. This grant, supplemented by an equal sum of 75 Rupees, contributed, as shown in the margin, by the different offices on the North Beach road, and making a total of 150 Rupees, is paid, under arrangements made by the Collector of Sea Customs, to a contractor who attends to the watering of the road.

Saddling the Municipality with the entire cost of watering the other roads not justifiable

55. Now the first remark which it occurs to us to offer on the present system of watering the roads as above described is that we are at a loss to understand why, when a grant from Municipal funds of half the sum actually spent is thought sufficient in the case of what is perhaps the busiest and most important thoroughfare in Madras—namely the North Beach road, a special establishment costing upwards of 2,000 Rupees a year should be maintained for watering the other roads; that is in other words, why the Municipality should be saddled with the entire cost of watering them. With the exception of the Post Office and the General Market, there is nothing but shops on either side of Popham's Broadway from the China Bazaar road to the Athenæum and Daily News office. A similar remark applies to the Mount road from the Government House bridge to Neill's Statue. The piece of road leading from the latter to the Madras Club House is used almost entirely by those frequenting the Club, which is a private establishment. When the Houses of Agency on the North Beach road contribute towards watering that road, when Government pays for the same object on behalf of the offices of the High Court, the Collector of Sea Customs and the Superintendents of Marine and Stamps, and when the sum thus raised is only supplemented by the grant of an equal amount from the Municipal revenues, we can conceive no reason why the

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owners of shops in Popham's Broadway and on the Mount Road should not be required to enter into a similar arrangement for keeping those thoroughfares watered. The piece of road leading to the Madras Club gate should, in our opinion, be left to be watered, if necessary, entirely at the expense of the Club. We understand from the Superintendent in charge that the watering establishment is employed every Sunday in watering, both morning and evening, the portions of the Mount Road and Elliot's road which adjoin St. George's Cathedral. This charge on the Municipality we also consider to be unwarranted.

Our proposals as to the future.

56. We give below the budget grants and actual expenditure for watering roads during the last 5 years, from which it will be seen that we spend on an average 3,250 Rupees a year in watering the small bits of roads already specified :—

	Budget grant.	Actual expenditure.
	RS.	RS.
1869	3,100	3,523
1870	3,000	3,079
1871-72	3,250	3,170
1872-73	3,250	3,108
1873-74	2,300	3,362
Total...	14,900	16,242
Average...	2,980	3,248

It will also be observed how in three out of the five years, the grant was exceeded. Our recommendation in regard to the watering of roads is that it should be left entirely to those residents or occupants of buildings on any particular road whose more immediate interest it is to keep the road watered, to enter into the necessary arrangements, and that the efforts of such residents or occupants should be aided by the Municipality by a grant equal to the sum raised by them for the purpose. This would enable us to dispense with the establishment of 29 men (and more seem to be employed on particular occasions) now kept up, and steps should be taken by those interested to supply their place by contract as in the case of the North Beach road. We calculate that under this plan the expense to the Municipality will be little over 1,600 Rupees.

We find, indeed, from entries in the Ledger kept in the President's Office, and some few of which we have transcribed in the margin, that some such arrangement as that we now urge was in actual operation till ten or twelve years ago. Why or when it was abandoned, and under what circumstances the Municipality came to be saddled with the work and the entire charge which it entails, we have not been able to ascertain. We are informed that notwithstanding careful search, no correspondence on the subject can be traced on the records.

			Dr. Rs.	A.	P.	Cr. Rs.	A.	P.
1857. February	28	Paid moiety of expenses incurred for watering the Mount road for October and November 1856 ...	171	9	0			
1858. February	28	Received from Ashton, Richardson and Co., on account of watering the Mount road	...	...	...	106	8	6
April ...	30	Do. do. do.	...	...	...	80	0	0
May ...	31	Received from Ashton, Richardson and Co., on account of watering the Mount road	...	...	...	158	14	6
June ...	30	Paid Ashton, Richardson and Co., balance of cash remaining for watering the Mount road... ...	142	6	8			
July ...	31	Received from Ashton, Richardson and Co., being amount over paid on account of the Mount road watering Fund	...	...	...	2	7	4
August...	31	Paid Ashton, Richardson and Co., for watering the Mount road ...	163	0	0			
1859. February	28	For amount contributed for watering the Mount road	495	0	0			
1860. Decr. ...	31	Paid Ashton, Richardson and Co's. contribution for watering the Mount road	1,276	0	0			
1861. May ...	31	Received from Ashton, Richardson and Co., collections from the Public for watering Mount road ...				55	0	0
		Paid Ashton, Richardson and Co., for watering the Mount road ...	649	0	0			
June ...	30	Received from the Public through Ashton, Richardson and Co. ...				85	12	9
1862. March ..	31	Wages of a Concapillay for February 1862 ... 7 0 0 Hire of carts for February 1862 ... ... 152 8 0 Charges for repairing watering carts for February 1862 ... 36 15 6 Vurtharajooloo wages for December 1861 as collecting peon under Ashton, Richardson and Co. 5 4 0	201	11	6			

57. For the planting and care of Avenues we are informed the Engineer is allowed the following special establishment:—

Planting and care of Avenues.

	Salary per mensem. RS.	A.	Total per annum. RS.	A.
1 Superintendent on 35 Rupees plus 15 Rupees Horse allowance.	50	0	600	0
1 Maistry	9	0	108	0
2 do. on 8 Rupees each... ...	16	0	192	0
21 Gardeners at 5 Rupees each ...	105	0	1,260	0
25 TOTAL...	180	0	2,160	0

The Superintendent of the watering establishment holds the appointment of Superintendent of the avenues also and gets the combined salaries amounting

to 75 Rupees. The cost of the establishment however does not represent the entire cost of the avenues to the Municipality. The latter is shown by the annual Budget grants and the actual expenditure given below:—

	Budget grant for planting avenues. RS.	A.	P.	Actual expenditure. RS.	A.	P.
1869	4,400	0	0	3,037	11	11
1870	3,250	0	0	4,703	9	2
1871-72	4,000	0	0	5,624	8	9
1872-73	4,000	0	0	4,646	4	10
1873-74	4,000	0	0	3,677	6	5
Total...	19,650	0	0	21,689	9	1
Average...	3,930	0	0	4,338	0	0

so that on an average little short of 4,400 Rupees is annually spent in providing the city of Madras with avenues and in looking after them. In other words, 22,000 Rupees in round numbers have been expended under this head in the last 5 years. Looking through the accounts of expenditure to see how this sum has been spent, we find that the cost of establishment though given at Rupees 2,160 at present has varied every year. In 1869, it is given at Rupees 2,117-5-5, in 1870 at Rupees 2,456-0-3, in 1871-72 at Rupees 3,583-0-5, in 1872-73 at Rupees 3,354-8-1, and in 1873-74 at Rupees 2,396-9-1. These figures afford a striking illustration of the remark already made by us that the system of allowing petty special establishments to be employed out of lump grants, besides having the effect of keeping out of view the total actual charge on account of "salaries and establishments," places in the hands of the immediate head of the department the power of dealing with those establishments as he likes, and of getting the grants varied at his pleasure. In the accounts of 1869, we find, in addition to the cost of establishment viz. Rupees 2,117-5-5 as already stated, such items as the following which we are at a loss to understand:—

	RS.	A.	P.
Carriage hire to visit avenues	150	0	0
Salary of Overseer in the Mount road avenue department	29	0	6
Wages of gardeners in the Napier Avenue ...	3	11	4
Coolies employed in January	35	1	6
Purchasing a pony for Mr. Jordon ...	50	0	0
Sundries	21	12	6

And then "plants purchased," "articles purchased," "trees planted," "fencing and manuring," "constructing cisterns and pot wells" &c. &c. go to make up the aggregate expenditure of that year—Rupees 3,037-11-11. In the next year 1870, we find that a good deal of the expenditure, though ostensibly for "planting avenues" was in reality on account of the Napier Park. The unusually large expenditure, in 1871-72 is accounted for by the extraordinarily large sum of 3,583 Rupees having been spent on establishments, by about 1,300 Rupees having been laid out on "Fences" and "Tree protectors," and 500 Rupees having been paid to

" Mr. Arathoon for 2,000 casuarina posts supplied"—supplied, we imagine, also
for " fences." The expenditure of 1872-73 is made up of establishment Rupees
3,354-8-1, of the cost of " Fences" and " Tree protectors" Rupees 777, or
" cutting down trees" Rupees 280, and sundries consisting of " repairs to carts
and tools" and " articles purchased." In the last year 1873-74, besides establish-
ment Rupees 2,396-9-1, we have 48 Rupees on account of a " watching Peon,"
Rupees 175 for " feed of bullocks," 600 Rupees for " casuarina tree Protectors,"
20 Rupees for " painting* a Notice in English, Tamil and Telugu about horses"
and 199 Rupees, for " banian and fig trees supplied." One at least of these items—
namely the cost of a notice about horses is incomprehensible to us, and we have
not been able to ascertain how the horses or the painted notice about them helped
the avenues. 199 Rupees for " banian and fig seedlings" seems at least exorbitant,
and we understand that very few, if any, of these seedlings have been planted. We
have entered into these particulars to show how little amenable to control is
expenditure from lump sums voted away and placed at the disposal of departments;
how great the temptation to spend that money upon any and every thing for which
funds cannot be otherwise found, and how money is frittered away. Economy is
completely out of the question when a corporation like the Madras Municipality,
utterly ignoring the principle of the division of labor, attempts to do every thing
for itself from the buying of a broomstick or basket to the perfecting of its Water
Works or the City drainage.

The return obtained for the expenditure on the Avenues, and our proposals.

58. It will naturally be asked what return has been obtained for the twenty-two thousand Rupees laid out on avenues within the last five years. We have looked through the Administration reports of past years and other records to obtain some idea upon this point, and we are able to present the following figures :—

		No. of trees remaining.	No. of trees planted.
According to the Accounts for 1869.			
Number of trees planted in 1867 ...	1,181		
" 1868 ...	1,370	2,5[illegible]	
[illegible] 1869 ...	977		2,143
Do. replanted ...	1,166		
According to the Accounts for 1870.			
Number of trees remaining out of those planted in 1867 ...	388		
" 1868 ..	622		
" 1869 ...	717	1,727	
Number of trees planted in 1870 ...	...		2,450
According to the Accounts for 1871-72.			
Number of trees remaining at the beginning of 1871-72.	...	3,035	
Do. planted in 1871-72.	...		628
According to the Accounts for 1872-73.			
Number of trees remaining at the beginning 1872-73.	...	3,663	
Do. planted in 1872-73.	...		511
According to the Accounts for 1873-74.			
Number of trees remaining at the beginning of 1873-74	...	3,920	
Do. planted in 1873-74.	...		630

NOTE.—*We understand on inquiry that the sum was paid for painting a Notice on a board, prohibiting unbroken horses from being led or driven along the road frequented by Ladies and Gentlemen on the Island.

It will be seen that of 1,181 and 1,370 seedlings, planted in 1867 and 1868 respectively, only 388 of the former and 622 of the latter remained in 1870 and that out of the 977 trees newly planted and 1,166 replanted in 1869, only 717 survived that year. 2,450 fresh seedlings being put down in 1870, we had at the beginning of 1871-72

	388 trees out of those planted in	...	... 1867
	622 do.	...	... 1868
	717 do.	...	... 1869
and	1,308 do.	...	... 1870
	or 3,035 altogether.		

Add to this the seedlings newly planted in 1871-72 namely 628, and we had at the commencement of 1872-73, 3,663, trees. 511 more were put down during 1872-73, but 254 of those already in existence are said to have died and we had at the beginning of 1873-74, a total of 3,920, trees. 630 additions appear to have been made during that year which left the number on the first of April of this year at 4,550 trees. Many of these are necessarily young, and may not survive the present hot weather. And further, nearly 1,800 trees out of the total number belong to the years of 1867, 1868 and 1869. Still, as they have since been watered and taken care of, we are willing to look upon the entire number as the out-come of the operations of the Avenue establishment during the last five years, and as 21,689 Rupees are shown in the accounts to have been spent during that period upon the planting and rearing of trees, we have as the result of that expenditure 4,550 trees—many of them still young and tender and all in various stages of growth—or Rupees 4-12-3, to each tree. We confess we cannot congratulate the rate-payers on this result. No private individual, however enthusiastic in tree-planting would spend any thing like 4¾ Rupees for every seedling put down and reared, and we see no reason whatever why the Municipality should do so. Arrangements can be easily made with contractors to have the required trees planted in such localities as we select, on payment of so much for every tree successfully planted. This would be cheaper in the long run than the present system which we unhesitatingly condemn as wasteful in the extreme. We therefore recommend that the establishment be dispensed with, and that arrangements be entered into with a contractor or contractors for the planting and extension of Avenues. An Overseer under the immediate orders of the President might still be needed to go about and inspect the avenues and see that the contractor did his duty. We would assign to the Overseer a salary of 35 Rupees plus 15 Rupees horse allowance. A steady expenditure of some 2,000 Rupees a year in this way, in the place of the 4,000 Rupees and upwards now lavished ostensibly on the same object, ought to suffice to cover Madras in a few years with good shady avenues wherever the town is now bare and treeless.

Receipts from sale of clippings.

	Rs.	A.	P.
* 1869	91	15	3
1870	306	8	6
1871-72	751	9	7
1872-73	940	13	1
1873-74	1,345	10	2

59. We should state that a small revenue is obtained from the clippings of trees sold as shown in the margin.*

The expenditure on avenues should be debited to general Municipal revenue.

60. The expenditure on the avenues should hereafter be debited to the general Municipal revenues, instead of being paid out of the "Grazing and Avenue Fund," which

we consider to be objectionable both in principle and practice. The receipts from the latter source should likewise be treated as part of and credited to the Municipal revenue, instead of being regarded as a separate Fund.

Planting esplanades and maintaining wire fences.

61. It remains to notice the budget grant for planting the Town esplanades and maintaining wire fences, and the work done under that head. We observe that these esplanades, with the privilege of leasing out the grass thereon, were made over to the charge of the Municipality by Government at the close of 1863. The following figures show the allotments and actual expenditure for the conservancy of the esplanades during the last 5 years :—

Government Order, dated 24th December 1863, No. 4,117.

	Budget grant.	Actual Expenditure.		
	RS.	RS.	A.	P.
1869	4,700	1,727	8	6
1870	2,900	3,239	13	2
1871-72	1,000	1,550	7	5
1872-73	1,000	887	15	2
1873-74	1,000	863	7	3
Total...	10,600	8,269	3	6
Average...	2,120	1,653	13	6

A Superintendent on a salary of 10 Rupees and a Peon on 5 Rupees are employed permanently to look after the esplanades, coolies being hired from time to time for the work connected with hay growing. While the annual average expenditure since 1869 has been 1,654 Rupees as above shown, the receipts from the sale of hay grown and sold have averaged only 1,144 Rupees—so that we have sustained a clear loss at the rate of 500 Rupees a year or of 5 × 500 = 2,500 Rupees in the last 5 years, although the area of the esplanades made over to the Municipality amounts to 169 acres, which, under proper management, ought to be made to yield a great deal more than the money spent upon them.

	RS.	A.	P.
1869	912	3	0
1870	1,190	15	1
1871-72	1,290	14	8
1872-73	1,952	7	4
1873-74	373	5	9
Total...	5,719	13	10
Average...	1,144	0	0

The grass contract of the Fort Glacis and esplanades.

62. The grass contract too of the esplanades and Fort Glacis which, as already stated, was made over to the Municipality by Government has apparently not prospered under Municipal management. The receipts from this source since 1869 have been as follows :—

saving under this and other similar items is separately shown in appendix B.

Cost of Engineer's establishment in former years.

66. We find that prior to the passing of Act IX of 1865, the Executive Engineer's establishment cost only Rupees 461-8-0 a month. Under that Act the charge was increased to Rupees 532-8-0. On the introduction of Act IX of 1867, the establishment was fixed at Rupees 600-8-0, and in the seven years which have since elapsed it has been raised to Rupees 828, which was the amount entered in the Budget for 1873-74. We must of course look, with expanding operations, for a corresponding increase in the strength and cost of the agency maintained, but after making every allowance for this, the figures above given forcibly illustrate in our opinion the tendency of establishments to increase unless vigilantly watched and checked. The future cost of the establishment according to our proposals will be Rupees 501 per mensem.

The Conservancy Department.

67. We now pass on to the conservancy department. The Sanitary Inspector has at present the following office establishment :—

1 Manager on	...	... 70	Rupees.
1 Clerk on	...	... 25	,,
1 do. on	...	... 20	,,
1 do. on	...	... 15	,,
1 Record-keeper on		... 10	,,
3 Peons on 7 Rupees each		21	,,
1 Scavenger on	...	... 5	,,
	Total...	166	

9 men costing 166 Rupees per mensem or 12 × 166=1,992 Rupees per annum. We find that the Manager's duties are (1) to keep a register of applications for licenses for offensive trades, (2) to keep a register of applications for permission to make temporary erections, (3) to examine all monthly bills and statements and the fair copies of all letters &c. despatched from the office, and (4) to visit occasionally the store godown of the sanitary department and examine and check the books of the store-keeper. The number of applications registered in the first of the two registers above named was no more than 310, and in the second only 124 during the year 1872. Neither the examining of the routine letters and memoranda going out of the Inspector's office, nor the occasional visit to the stores can entail very laborious duties on the Manager. So that altogether we are of opinion that the work devolving on this servant is quite disproportionate to the pay and rank of the office.

The Clerk on 25 Rupees copies all letters going out of the office into a book, and we find that about 1,900 letters are sent out in a year—almost all of them short routine ones for most of which printed forms might be used. He also keeps a book in which all bills for money due are entered—the bills themselves being passed on to the general department where they are cashed. He lastly keeps a register in which all memoranda sent to the Engineer's department are entered.

It is the duty of the third Clerk on 20 Rupees (1) to prepare the monthly Pay Abstract which is long, as it contains the names of about 900 men—that being the present number of employés, out-door and in-door, in the conservancy depart-

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ent ; (2) to keep a register in which the daily remittances from the Rubbish epôts and Slaughter Houses are entered before the money is handed over to the ollector ; (3) to keep another register in which the fees received for Licenses are ntered for transmission to the same officer, and (4) to have charge of the stationery hich is obtained once a year from the general department for the use of the Saniry Inspector's department.

The fourth Clerk on 15 Rupees keeps (1) a register of the permits given for he erection of pandals on occasions of public festivals, marriages and the like, and 2) a book in which the work done daily in the way of removing and carting rubish, sewage, night soil &c. is recorded.

The so-called Record-keeper on 10 Rupees keeps (1) a register of letters eceived in the office, (2) a book called the charge book in which all prosecutions of parties before the Magistrates for breach of the conservancy sections of the Act are entered, and (3) has charge of the records.

Proposed office establishment for the Sanitary Inspector.

68. After due consideration, we are of opinion that the following office establishment for the Sanitary Inspector will be sufficient for all the work devolving upon it :—

1 Head Clerk	on	45	Rupees
1 Clerk	on	25	,,
1 do.	on	20	,,
2 Attenders on 7 Rs. each		14	,,
	Total...	104.	

or 5 men at a cost of Rupees 104 per mensem or 12 × 104= 1,248 per annum, against 1,992 Rupees a year which is the present cost. The Head Clerk, besides being responsible for the correctness of all Bills and statements and fair copies of letters will be required to keep the following registers :—

1. Register of Licenses for offensive trades.
2. do. of Permits for temporary erections.
3. do. of daily remittances to the Collector's department

and 4. do. of Prosecutions.

The Clerk on 25 Rupees will as at present copy all letters sent out of the office, printed forms being used in all practicable cases, and be responsible for their correct despatch. He will also keep the register of letters received.

It will be the business of the Clerk on 20 Rupees to prepare as at present the monthly Pay Abstract of the conservancy establishment which will be very much reduced under the arrangements we propose further on ; to keep the register of memoranda sent to the Engineer's department and the daily register of rubbish, sewage, &c. carted. It will be the duty of the 2nd and 3rd clerks severally to assist the Head Clerk in the general work of the office when not employed on their own special work.

Register of permits for pandals unnecessary.

69. We are of opinion that the bulky register of permits for pandals now kept may be dispensed with. The permits are on printed forms. It will be simply necessary to print, of these forms, twice the number now struck off, and,

when issuing a permit, to have another copy filled in and pasted in a file. Such a file will answer just as well for purposes of record as the bulky tome now used.

Inspection of work-shops will be unnecessary.

70. As we propose elsewhere that the work-shop of the sanitary department should be abolished, no inspection of the books by the Manager will be necessary as heretofore. Besides, such inspection to be effectual should be made, in our opinion, by the Inspector himself, not by one of his subordinates.

The different departments under the President constitute but one office.

71. We consider the present arrangement under which the different departments under the President are apparently regarded as separate and independent offices to be open to great objection. The Engineer, the Sanitary Inspector, the Collector, and the Assessor are so many assistants to the President. They occupy different rooms under the same roof, precisely in the same manner as assistants in other large offices do. Why, then, the Engineer should have a separate sweeper and waterman, the Sanitary Inspector a separate scavenger and muchi; why each should have his own record-keeper and each his own stationery supply for an entire year, and a custodian of that stationery, passes our comprehension. We have struck out the scavenger from the Sanitary Inspector's establishment, and the necessary number of sweepers for the entire office should be provided and attached to the general department. We have likewise left out the Record-keeper. The records of the Inspector, as of every other assistant, should at the end of each year, or, if necessary, every two years, be made over to the charge of a general keeper of Municipal records, also to be attached to the general department under the immediate control of the President.

The present system of supplying stationery to the different departments, faulty.

72. So also as regards stationery, we think that the present system of making over bodily an entire year's supply to each assistant should be immediately put a stop to. We are convinced that great waste must result from such a practice. The stationery should be in charge of a responsible person in the general department as we shall propose in the sequel and be, from time to time issued in small quantities to the different servants, the signature of the recipient being obtained in a book at the time of issue. When the same person came again for the same articles he would be asked to account for the quantity already issued, and the further quantity applied for would then be supplied. The consumption of stationery would thus be under due control; and we know from the experience of several of us in public offices that much waste is prevented in this manner, to say nothing of the risk of pilfering to which, the keeping of a whole year's supply in half a dozen different rooms in the same building, is liable.

Out-door Establishment.

73. The out-door establishment of the sanitary department next demands notice. This is necessarily extensive for such a large and straggling city as Madras. We have, besides 312 pairs of bullocks supplied on contract for the use of the conservancy carts, a staff of

Vide Appendix A.

14 overseers, 62 peons, 9 maistries or head coolies, 210 side coolies, 192 sweepers, 99 cartmen, 69 cess-

pool men and 2 flushing boys, 149 men, women, boys and girls for cleaning the Public latrines, 15 picottamen, and a syrang and 10 coolies for the clearing out of the main and other drains. We have thus an army of 832 persons costing (including the payment for the bullocks) Rupees 9,183-5-4 per mensem or 1,10,200 per annum. Add to this, the other items of establishment and charges specified in the margin, and we have a total of 1,46,796 Rupees or between one-third * and one-fourth of the Municipal revenues as the cost of the conservancy department.

		Rs.
1	Boat Establishment ...	1,554
2	Rubbish Depôt ...	1,500
3	Slaughter House ...	2,814
4	General Market ...	1,140
5	Registration of births and deaths.	4,428
6	Workshop ..	1,760
7	New Carts ...	400
8	Repair of carts and stores ...	4,000
9	Repair of Boats ..	400
10	Main drain ...	2,000
11	Digging rubbish Pits ...	4,000
12	Killing dogs ..	1,000
13	Sanding Latrines ..	1.000
14	Extension of Sewage Farm ...	1,000
15	Maintenance of do ...	1,800
16	Extraordinary charges ...	7,800
	Total...	36,596

The present system of Conservancy open to objection in that it attempts too much.

We are far from grudging a large expenditure on the proper conservancy of the town. Madras, with its back slums, requires all the money we can judiciously lay out upon it. But the question is whether the present arrangements are the best—whether, under them, we secure the maximum of efficiency with the minimum of expenditure. We have endeavoured to make ourselves thoroughly acquainted with the internal working of this huge department, and we must say that in our opinion the present machinery may be greatly simplified, and efficiency and economy combined in a larger degree than is at present the case. It is simply impossible that the large staff of menials employed can be effectually controlled, when, over and above the duty of supervision which alone, when properly performed, is sufficient to tax the energies of the Sanitary Inspector and his subordinates, they take upon themselves the duty of providing all the requisite appliances in the way of sweepers and coolies, carts, brooms and baskets, for keeping clean 28 square miles of a densely populated town with its 272 miles of streets and 377 miles of drain of one kind and another. But this is not all. When the sweepings have been removed, we maintain rubbish depôts with the necessary establishments of superintendents, maistries, peons and coolies to receive the rubbish, bury it in pits, and otherwise dispose of it. We thus attempt to do too much ourselves, and the result is that the work done is done badly and is incommensurate with the outlay. What is wanted is a judicious division of labor. The Sanitary Inspector and his overseers and peons should be restricted exclusively to the work of supervision, while all labor and mate-

A recourse to the contract system recommended.

rials should be obtained on contract. The contract system is now resorted to, to a certain, but very limited, extent, and we see no reason why it should not be employed as largely as possible. At present, the bullocks required for the conservancy carts are provided by contract, and yet the carts, themselves the Municipality undertakes to find. Why this should be the case we are at a loss to understand. We presume it will not be contended that the Municipal Commissioners can make and repair carts cheaper or better than a private individual. Such contention will be opposed to all experience. Private individuals do such things proverbially far cheaper and better than any corporate bodies; and we need not go outside the Municipality for proofs of this. The

* The estimate of receipts for 1874-75 as per Budget of that year is Rupees 5,57,060

bullocks for the conservancy carts supplied by the contractor are paid for at the rate of 15 Rupees for a pair including a driver. The 8 pairs of bullocks kept in the People's Park to which we have referred in a previous para of this report cost the Municipality as already shown Rupees 2,378 per annum or Rupees 24-12-4 a pair per month. At this rate, the 312 pairs of bullocks supplied to us on contract would cost Rupees 7,728-8-0 instead of Rupees 4,680 the sum we actually pay to the contractor, or a difference of nearly 65 per cent.* In the year 1872-73 in which the lighting of the Town was managed departmentally, it cost the Municipality 24,685 Rupees. On the first of May 1873, the lighting was let out on contract and in the 10 months of 1873-74 under the contract system, we paid only Rupees 19,506 which is equal to Rupees 23,407 a year or Rupees 1,278 less than the cost under departmental management in 1872-73. But a saving in money will not be the only advantage derived from a recourse to the contract system. It will enable us to dispense with a multitude of petty servants whom we are ill-able to control, and to concentrate our attention on the one point—the all-important point of proper supervision. We invite your particular attention to the testimony of the present Sanitary Inspector Mr. Ross that owing to the amount of petty office work which the present system imposes upon him, he is unable to devote that time and attention to the work of out-door superintendence which he would otherwise be in a position to do. That this is the case we do not entertain a doubt. Further, although the department under its present organization has been in existence for upwards of seven years, it has not yet acquired a character of fixity. The establishments maintained have not been the same as to strength or cost in any two years, and the degree of latitude to subordinates which this implies is in itself an evil. Every consideration then of economy, sound policy and efficient conservancy alike point, in our opinion, to the extension of the contract system, as the proper remedy for the evils inseparable from the existing conservancy arrangements. And we will now proceed to indicate in what respects the work of the department may be curtailed, its machinery simplified and its capacity for supervision improved by the intervention of contractors.

Vide Appendix C.

Cost of conservancy carts under the present system.

74. And first, the bullocks required for the conservancy carts being obtained by contract, we would procure the carts also on contract. We have now 340 carts belonging to the Municipality. Of these the greater number or 322 were made in 1868-69 partly at the Gun-carriage manufactory, but chiefly at the Railway work shop at a cost of Rupees 40,797-4-8. Though made scarcely six years ago, they are now said to be many of them out of condition owing, not merely to the wear and tear consequent on use, but to their not being taken care of in the same manner as they would be by a private individual. Besides this original outlay we have spent the following sums on the purchase of new carts and "repairs and stores" since 1869:—

* NOTE.—It is perhaps not altogether fair to deduce the cost of the 312 pairs of bullocks if kept up by the Municipality from the cost of the 8 pairs at the People's Park. The purchase and up-keep of a large number at the same time would probably cost less than a few. After making every allowance, however, for this, the figures arrived at sufficiently show the superiority of the contract system in a pecuniary point of view.

	New Carts.				Repairs.			
	Provision in the Budget.	Sum actually expended.			Provision in the Budget.	Sum actually expended.		
	RS.	RS.	A.	P.	RS.	RS.	A.	P.
1869	...	...	...	...	2,500	754	3	0
1870	...	...	...	...	1,200	1,862	5	3
1871-72	...	...	...	...	1,200	1,922	14	10
1872-73	800	...	...	...	3,600	4,139	1	4
1873-74	400	400	0	0	4,000	4,116	0	9
Total...	1,200	400	0	0	12,500	12,794	9	2
Average...	240	80	0	0	2,500	2,559	0	0

The making of new carts and repairs to old ones have thus cost us Rupees 2,639 a year on an average. But this amount far from represents the entire cost on account of repairs.

The duty of providing the carts and of keeping them in repair necessarily requires the maintenance of an establishment of mechanics and the laying in of a store of materials; and the Sanitary Inspector has accordingly at this moment under him what is called a "work-shop" which consists of

	Salary per mensem.	Total amount per annum.
	RS.	RS.
1 Store-keeper	25	300
1 Dy. do.	10	120
1 Writer	10	120
1 Carpenter, 1st Grade ...	13	156
3 Do. 2nd „ at 12 Rs.	36	432
1 Iron Smith	13	156
1 Hammerman	7	84
1 Bellows Boy	3½	42
1 Peon	7	84
Extra labor and contingencies.		350
Total..	124½	1,844

This is the cost of the work-shop according to the Budget of 1873-74 Since 1869, we have spent the following sums upon it:—

	Budget grant.	Actual expenditure.		
	RS.	RS.	A.	P.
1869	1,200	908	6	8
1870	1,000	1,109	15	1
1871-72	1,500	1,295	0	0
1872-73	1,766	1,168	0	0
1873-74	1,760	1,329	5	6
Total...	7,226	5,810	11	3
Average...	1,445	1,162	2	3

We have thus expended 5,810-11-3 on the work-shop in 5 years or 1,162 a year on an average. There is yet another item of expenditure debitable to the conservancy carts, and that is, the money spent on the construction and repair of the cart-sheds especially built and maintained for the protection of the carts from sun and rain. There are at present four of these sheds—three tiled ones, one at the Monegar Choultry, one at the Trevelyan Water-Works near the Elephant Gate, and one at Choolay; and a thatched shed at Kistnampett. The original cost of these structures incurred in the years 1867, 68 and 69, is given at Rupees 6,518-4-6, while the outlay on subsequent repairs has been,

	Budget grant.	Actual Expenditure.		
	Rs.	Rs.	A.	P.
In 1870	...	168	1	9
1871-72	500	435	8	5
1872-73	250	162	7	4
1873-74...	200	361	14	2
Total...	950	1,127	15	8

that is, between one-fifth and one-sixth of the original cost of the sheds has been expended on repairs in the last four years.

The aggregate charge incurred by the Municipality in the provision of conservancy carts may thus be stated as follows :—

		Rs.	A.	P.
1	Original cost of carts	40,797	4	8
2	Expenditure on new carts and repairs and stores from 1869...	13,194	9	2
3	Cost of work-shop do ...	5,810	11	3
4	Original cost of cart-sheds ...	6,518	4	6
5	Expenditure on repair of do from 1870 ...	1,127	15	8
	Total...	67,448	13	3

The carts in their present condition are probably not worth more than 10,000 Rupees, nor the sheds more than 2,000 Rupees; so that if we deduct the total of these sums or 12,000 Rupees from the above total, we have Rupees 55,448-13-3 left as the aggregate cost to the rate-payers, in five years, of the provision of carts under the present system or 11,089 Rupees a year.

The carts should be obtained on contract.

75. We are certain that a very large proportion of the charge thus annually incurred will be saved to the rate-payers by procuring the carts on contract. But apart from the pecuniary gain, the saving in time by divesting ourselves of a duty which can be done far better through the intervention of a contractor; the consequent reduction of petty, ill-paid, ill-controlled and scattered establishments now unavoidably maintained and entrusted with the expenditure of money and stores; the improvement in the moral tone of the department which will follow the sup-

pression of such establishments and the demoralization inseparable from them; and lastly the gain in efficiency which will result from devoting the time thus saved to a closer and more vigilant out-door supervision than is now possible, cannot be over-estimated. Our proposal then is that tenders should be invited to supply the required carts for the conservancy of the Town for one or more years, (at first it would perhaps be advisable to restrict the contract to a short period) and the best offer accepted. The carts and cartsheds now belonging to the Municipality should be sold at a fair valuation to the contractor who would be glad to buy them, as he must have them to start with, or they might be better sold by public auction. The saving in money which may be expected to result from the change we advocate may be computed as follows. Taking the average cost of making a cart such as we require for conservancy purposes at one hundred Rupees to the contractor, and allowing a Rupee and half per mensem on that invested capital to cover interest, wear and tear and profit we have 12 $\times 1\frac{1}{2}$=18 Rupees a year for each cart. For, say, 315 carts the Municipality will have to pay 315 × 18=5,670 Rupees in the place of the 11,089 Rupees which we now spend on an average as already shown. The saving would thus be 5,419 Rupees plus the interest on 12,000 Rupees (which the present conservancy carts and cartsheds may be expected to realize if sold by auction) at 12 per cent. or Rupees 6,859 a year in all.

The labor required for the cleaning of the streets should also be obtained on contract.

76. Both the bullocks and carts being thus obtained on contract, we would recommend that the labor required for the cleaning of the streets, drains and latrines should also be procured on contract. We have now in our service 210 side coolies, 192 sweepers, 91 box cart-men, 69 cess-pool boys, 73 latrine men, 51 latrine women, 20 latrine boys and girls, 8 hand cartmen and 12 flushing boys and tunnel coolies. Although these men are borne on the fixed establishment and paid by fixed monthly salaries, there is, we presume, considerable difficulty in bringing them together daily at the appointed hours. For ensuring this, and for finding substitutes in cases of absence from casualties, desertions &c., 9 maistries are employed at a cost of 9× 6 Rupees=54 Rupees a month or 12×54=648 Rupees a year. A clerk in the Sanitary Inspector's office is said to be occupied for a whole week, if not longer, every month, in preparing the pay abstract of these men, to say nothing of the expenditure of stationery; and much time is similarly expended in seeing them paid monthly and obtaining their marks in the acquittance roll. We would do away with all this petty detail work by inviting tenders for the supply of the necessary labor and accepting the most advantageous offer. The contractor would simply furnish the labor at the appointed times and places with the baskets and brooms required by the sweepers; while its employment, direction and superintendence would rest as at present with the Sanitary Inspector and his Overseers. We can conceive no possible objection to this, while the advantage to the Municipality in simplifying its establishments and in economizing both time and money will be great.

The whole conservancy work is done on contract in the Fort.

77. We understand that not merely the labor and carts but the sweeping and cleaning of the streets &c., in the Fort, and the removing of the rubbish and night soil are all done on contract. We have heard objections advanced

against a similar plan being adopted in the conservancy of the Town, on the ground chiefly, that a contractor or contractors undertaking to keep the Town clear would not be amenable to the same control by the responsible officers of the Municipality as a body of coolies working under their immediate orders, and we believe you yourself share in these views to a certain extent. Although we are far from convinced by the arguments adduced, still, in deference to your opinion, we have recommended the middle course of procuring the carts and labor by contract leaving the rest to be done by the Sanitary Department as at present. Under this arrangement, the "work-shop" and the provision in the Budget for "new carts" "repairs of carts and stores" and "repair of cart-sheds" will no longer be required and should be dispensed with.

The disposal of the daily sweepings.

78. Our next proposal has reference to the disposal of the daily sweepings and night soil of the Town. They are now removed to certain appointed spots and buried or sold for manure. For doing this, special establishments are kept up on monthly salaries. There is what is called a "Rubbish Boat establishment" and "Rubbish depôt establishments." The former consists of

	Pay per month.	Pay per annum.
	Rs.	Rs.
1 Peon	8	96
4 Boatmen at 7 Rs. each...	28	336
1 Maistry...	7	84
5 Coolies at 5½ Rs. each ...	27½	330
2 do. at 5 Rs. each ...	10	120
10 Women at 4 „ each...	40	480
3 Girls at 3 „ each...	9	108
Total...	129½	1,554

and is kept up for the purpose of removing the night soil from some of the latrines in the 2nd and some in the 3rd division by means of a boat up Cochrane's Canal to Manali where it is emptied from the boat and either sold or covered over with sand.

Of Rubbish depôts there are three, one at Coorookoopettah, one on the Brick-kiln-road and one at Kistnampettah. The first and second are in charge each of a Superintendent on a salary of 20 Rupees, and the third in charge of one on 25 Rupees. There are, besides, 4 coolies employed at each of the depôts on a salary of 5 Rupees each, to assist in unloading the carts, so that the cost of the fixed establishments maintained at the three depôts amounts to 125 Rupees per mensem, or 1,500 Rupees per annum. It is the duty of each Superintendent to see the rubbish carts going into his depôt emptied at the appointed spots, to sell such portion of the sweepings and night soil as there may be an immediate demand for, for purposes of manure,

and to have the residue thrown into pits dug for the purpose by extra coolies specially employed, and properly covered over with earth. The sweepings thus buried are afterwards dug up and sold at any time there is a demand for them.

But the boat and rubbish depôt establishments do not represent the entire cost of disposing of the town sweepings. The expense of digging pits and covering over the rubbish is a very considerable charge defrayed from an annual provision in the Budget which during the last 5 years has amounted to no less than Rupees 24,934-14-5 or Rupees 4,987 per annum as shown below :—

	Budget grant.	Actual expenditure.		
	RS.	RS.	A.	P.
In 1869	3,000	6,622	2	7
1870	2,000	5,252	7	5
1871-72	3,600	4,562	15	3
1872-73	4,500	4,560	12	2
1873-74	4,000	3,936	9	0
Total...	17,100	24,934	14	5
Average...	3,420	4,987	0	0

It will be seen that in the first two years while the Budget Grant amounted to only 3,000 and 2,000 Rupees respectively, the actual expenditure was more than double and nearly treble, and that, except in one year, the sum actually expended was in excess of the provision. It is an item of expenditure not capable of being properly controlled under the present arrangements, and for which the Superintendents on 20 and 25 Rupees at the depôts have to be mainly trusted. It is therefore nothing surprising that the money shown as spent should be what we find it to be. A further charge in the same connection is the cost and repair of the boats already referred to as being employed in removing the night soil from certain portions of the Town and for which an annual sum is also provided in the Budget. Although but one boat is now actually employed, no less than 26 boats are said to have been made or purchased between the years 1858 and 1866 at a cost of 7,015 Rupees. 23 of these boats have become unserviceable and sold from time to time and two more though not sold are useless. The expenditure on repair of boats since 1869 has been as follows :—

	Budget grant.	Actual expenditure.		
	RS.	RS.	A.	P.
In 1869	600	...	...	...
1870	200	100	4	8
1871-72...	210	88	1	6
1872-73...	210	212	9	2
1873-74...	400	400	0	0
Total...	1,620	800	15	4
Average ..	324	200	0	0

a total of 800 Rupees in 4 years or 200 Rupees a year on an average.

79. To sum up the aggregate expense defrayed by the Municipality in the disposal of the sweepings and night soil of the Town, we have,

Aggregate cost under present arrangements, and receipts from sale of sweepings.

		Rs.
1	The boat establishment	1,554
2	The 3 rubbish depôts	1,500
3	Actual average annual expenditure from the provision for digging pits ...	4,987
4	Do. repair of boats ...	200
5	Interest at 12 per cent. on first outlay on 2 boats ...	65
	Total...	8,306

Per contra, we derive a revenue from the sale of rubbish and night soil. The annual receipts from this source since 1867 are shown below :—

	Rs.	A.	P.
In 1867	2,509	15	0
1868	885	2	2
1869	490	12	0
1870	1,919	10	0
1871-72	3,032	5	0
1872-73	2,179	2	9
1873-74	1,696	8	0
Total...	12,713	6	11
Average...	1,816	3	3

The receipts thus average Rupees 1,816-3-3, while the expenditure incurred amounts to upwards of Rupees 8,300. This is very unsatisfactory. That the receipts should show such extreme fluctuations is also noteworthy. We are surprised, not that so small a return is obtained from the sweepings of so large a Town removed at so much expense, but that any return is obtained under the present system. Where a number of petty servants left very much to themselves have to be relied upon for an uncertain and varying income derived from such a source, we ought to be thankful for what we get. Our belief is that, on the one hand, a great deal less money is really spent in burying the rubbish than is shown in the accounts, and that, on the other, a great deal more money is derived from the sale of rubbish than finds its way into the Municipal exchequer.

80. The only way in which this can be put a stop to, and the charge now incurred in the disposal of the sweepings at the same time reduced, is by taking the work out of the hands of the Municipal servants and disposing of the rubbish by contract. We have no doubt that persons will readily come forward to take over the Town sweepings in this manner, pay us so much for what they sell and dispose of the rest in pits covered over to our satisfaction. All that the Sanitary Inspector and his men need do is to see that this latter process is properly done. We accordingly recommend that tenders be invited for the purpose and that the most

A resort to the contract system recommended.

favourable offer be accepted. When this is done, the boat and depôt establishments can be dispensed with, as also the annual provision in the budget for "digging pits" and "repair of boats," the boats still remaining being also sold to the best advantage. It is difficult to estimate with any precision the probable saving in the present expenditure which will result from disposing of the sweepings by contract, but we believe we shall not be found to be much wide of the mark when we state that under the contract system the annual outlay is not likely to exceed 5,000 Rupees. The present average expenditure being 8,306 Rupees as already shown, there will be a saving of upwards of 3,000 Rupees from the change of system we advocate.

81. Another small item of establishment which we would also do away with is that maintained for the purpose of pumping water from wells and for conveying the water in handcarts in the 3rd and 5th Municipal divisions for flushing certain drains. There are 15 picottamen and 8 handcartmen employed on this work—the former on a salary of 6 Rupees each or $6 \times 15 = 90$ Rupees per month or $12 \times 90 = 1{,}080$ Rupees a year, and the latter on $5\frac{1}{2}$ Rupees each or $8 \times 5\frac{1}{2} = 44$ Rs. a month or 528 Rupees per annum. As the water-works are sufficiently advanced to furnish stand pipes for flushing the drains in question we propose that the picottamen and the handcarts and coolies employed to drag them should be dispensed with without further delay.

Picottamen and handcartmen for flushing drains.

82. If the present formidable list of the out-door establishment of the Sanitary department is cleared of the large number of coolies now borne upon it, by the required labor being hereafter obtained on contract as we have suggested, that list will be reduced to very manageable proportions, and the following servants will be all that will remain on the fixed establishment :—

Proposed out-door establishment for the Conservancy department.

	Salary per mensem.	Total per annum.
	Rs.	Rs.
* 2 Overseers 1st grade at 70 Rs. each ...	140	1,680
3 Do. of the 2nd grade at 55 Rs. each	165	1,980
1 Do. of the 3rd grade	50	600
2 Do. of the 4th grade at 45 Rs. each.	90	1,080
1 Do. of the 5th grade... ...	30	360
5 Do. of the 6th grade at 25 Rs. each.	125	1,500
7 Peons of the 1st grade at 9 Rs. each ...	63	756
7 Do. of the 2nd grade at 8 Rs. each...	56	672
45 Do. of the 3rd grade at 7 Rs. each...	315	3,780
9 Maistries at 6 Rupees each ...	54	648
3 Burial and burning ground Peons at $3\frac{1}{2}$ Rupees each	$10\frac{1}{2}$	126
1 Tunnel Depôt Syrang	7	84
Total...	$1{,}105\frac{1}{2}$	13,266

When the labor is obtained on contract, the Maistries will no longer be required and we would accordingly dispense with them. Of Overseers, it will be seen, there are at present no less than 14. Notwithstanding this large number, the

* One of these was in receipt of a personal allowance of 50 Rupees which however has lapsed.

Conservancy work of the different wards appears to us to be far from efficiently done. This may be owing to the Sanitary Inspector being at present unable to devote sufficient time to out-door supervision. But under the arrangements we have proposed, this officer will be relieved of much petty detail work which we trust will enable him to secure a better conservancy of the Town by enforcing closer attention to their work on the part of the subordinate but really important staff of local Overseers and Peons. Of the latter too there appears to us to be an unnecessarily large number irregularly distributed and not well kept to their work. Having regard to these considerations, we propose the following scale of out-door establishment for the Sanitary department:—

	Salary per mensem.	Total per annum.
	RS.	RS.
1 Overseer on ...	60	720
1 do. " ...	55	660
1 do. " ...	50	600
1 do. " ...	45	540
1 do. " ...	40	480
1 do. " ...	35	420
2 do. on 30 Rs. ...	60	720
2 do. on 25 " ...	50	600
8 Peons on 9 " ...	72	864
8 do on 8 " ...	64	768
24 do on 7 " ...	168	2,016
1 Tunnel Syrang ...	7	84
3 Burial and burning ground Peons on 3½ Rs. ...	10½	126
Total...	716½	8,598

This would give 2 Overseers to the two most populous and important divisions of the Town—namely the 2nd and 3rd, and one to each of the rest, besides 5 Peons to each division on an average. The actual distribution of the Peons and Overseers should be regulated as at present by the size and requirements of the different divisions and the wards into which, for conservancy purposes, they are now divided.

The General Market.

83. It remains to notice a few petty establishments under the immediate control of the Sanitary Inspector. And first, there is the General Market establishment. This consists of,

	Salary per mensem.	Total per annum.
	Rs.	Rs.
1 Superintendent... ...	35	420
3 Peons at 6 Rs. each ...	18	216
1 Concopillay on	12	144
4 Coolies at 5 Rs. each ...	20	240
2 Latrine men at 5 Rs. each ...	10	120
Total...	95	1,140

or 25 men at a cost of 2,814 Rupees a year. If we add to this the annual expenditure on the repair of the buildings which averages Rupees 662, and the interest on the original outlay on the buildings Rupees 1,536, we have Rupees 5,012 as the total cost of the up-keep of the slaughter-houses. Against this expenditure, we have the following receipts from the fees levied :—

	Budget grant.*			Actual expenditure.		
	Rs.	A.	P.	Rs.	A.	P.
1869	1,000	0	0	530	6	0
1870	500	0	0	125	15	11
1871-72	1,500	0	0	1,533	9	7
1872-73	1,000	0	0	284	12	1
1873-74	600	0	0	819	14	1
			Total...	3,308	9	8
			Average...	662	0	0

	Rs.	A.	P.
* Monegar Choultry slaughter-house completed in March 1857, at a cost of	5,586	11	8
Triplicane do. Dec. 1859, at a cost of ...	1,823	12	0
Choolay do. Oct. 1860, do. with subsequent additions...	5,395	14	2
Total...	12,806	5	10
Interest on this at 12 per cent...	1,536	0	0

	Rs.	A.	P.
1869	5,738	15	0
1870	5,541	10	6
1871-72	6,128	13	3
1872-73	5,890	8	3
1873-74	5,843	4	6
Total...	29,143	3	6
Average...	5,829	0	0

or an average income of 5,829 Rupees which leaves the net receipts from all the four slaughter-houses at Rupees 817 a year. We cannot regard this as at all satisfactory, and the falling off in the collections since 1871-72 is also noteworthy. We have every reason to think that it will be more advantageous to rent out the fees to the highest bidder, and abolish the establishment now kept up, the Sanitary Inspector and his Overseers being required to visit the slaughter-houses frequently, to see the regulations as to cleanliness, which the contractor should be stringently bound to observe, duly enforced. We apprehend there need be no difficulty on this point. If, as we are informed is the case, the private slaughter-houses of which there are two—one at Mylapore and one at Meer Saheb Pettah—are kept in a satisfactory condition as to cleanliness, there is not the slightest reason why the Sanitary department should be less able to enforce this requirement with a contractor than with private parties :-

Sewage farms.

85. The sewage of the Town is to some small extent utilized by means of experimental farms. We have at present two such farms—one at Kistnampettah, and the other on DeMellow's Road with the following establishment :—

* NOTE.—The Perambore slaughter-house was transferred by Government to the Municipal Commission in 1858.

		Salary per mensem.	Total per annum.
		Rs.	Rs.
1 Superintendent on ...	...	25	300
11 Picottamen at 6 Rs. each ...	...	66	792
2 Grass cutters at 3 Rs. each ...	...	6	72
2 Gardeners at 7 Rs. each ...	...	14	168
1 do. on	...	6	72
1 do. on	...	5	60
2 Boys at 3 Rs. each	...	6	72
Extra Coolies	...	.....	264
20	Total...	128	1,800

or 20 men maintained at a cost of 1,800 Rupees per annum. This is according to the provision in the Budget of 1873-74. The actual expenditure has varied considerably as shown below :—

	Rs.	A.	P.
1869	410	11	8
1870	820	14	4
1871-72	848	7	4
1872-73	1,524	0	0
1873-74	1,705	0	0
Total...	5,309	1	4
Average...	1,061	13	0

If to this average cost of establishment we add the following outlay on the formation, maintenance and extension of the farms from the commencement of the experiment in 1869, the aggregate average expenditure during the last 5 years amounts to Rupees 3,233-13-0 :—

	Rs.	A.	P.
1869	904	9	4
1870	3,905	13	10
1871-72	3,404	15	3
1872-73	2,168	9	10
1873-74	475	8	11
Total...	10,859	9	2
Average...	2,172	0	0

Hariali grass is grown and sold to the public and the receipts from this source have been as follows :—

	Rs.	A.	P.
1871-72	1,287	10	2
1872-73	3,393	13	5
1873-74	2,337	5	0

It is to be hoped that the experiment may eventually prove a complete success both as a sanitary measure and in a pecuniary point of view.

We are surprised to find a moochee on 9 Rupees attached to this small establishment. From a note in the Budget we learn that this servant has been "transferred from the Assessor's department." If he was not wanted by the Assessor he should have been dispensed with and not made a present of to the mortuary establishment.

According to the foregoing proposals there will be a small saving of Rupees 39 per month in the present cost of the registration of births and deaths or 12 x 39=468 Rupees a year.

Summary of proposals affecting the conservancy department.

87. To summarize our proposals in respect to the Sanitaary department, we recommend,

I. That henceforward, the conservancy carts be obtained on contract in the same manner that the bullocks are procured on contract. This will enable us to dispense with the work-shop and to dispose of the carts and cart-sheds now used which belong to the municipality, to the best advantage.

II. That the establishment of maistries and coolies now maintained on monthly salaries be dispensed with and the labor required, with the brooms and baskets and any other necessary appliances, be obtained by contract.

III. That the rubbish boat establishment and the rubbish dipôt establishments be dispensed with and the sweepings and night-soil be disposed of by contract.

IV. That the establishment of picottamen and handcartmen now employed for supplying the water required for flushing certain drains in the 3rd and 5th municipal divisions be dispensed with, the water being supplied from the water-works.

V. That the future in-door and out-door establishments be fixed as shown in the appendix A.

VI. That the rents of the market stalls be leased out on competition and the present establishment dismissed, a superintendent on 25 Rupees being appointed to preserve order and cleanliness.

VII. That in the case of the slaughter-houses, the fees be leased out to the highest bidder.

Financial result.

88. The financial result of these changes it is difficult to calculate with any degree of precision. So far as the reductions in the fixed establishments are concerned, the saving is of course at once apparent. But of the result of the introduction of the contract system in the place of the present arrangements we can form only a conjectural estimate. This we have already done in their proper places, and the aggregate result is shown in appendix B. Combining appendices A and B the saving which may be expected to accrue from the reductions and changes of system we have proposed in the present arrangements for the conservancy of the town may thus be set down at Rupees 21,305 which is 14 per cent. on the expenditure incurred in 1873-74, and the future expenditure will be Rupees 1,34,212 instead of Rupees 1,55,517. In 1841, under the Justices the cost of the conservancy of the town amounted, we observe, to Rupees 34,084. In 1856, the last year of their management, it was very nearly 40,000 Rupees. In 1857, the year of the introduction of Act XXVI of 1856, and

the substitution of stipendiary Commissioners for the Justices, it increased to Rupees 64,335, while in 1865, it reached 80,592 Rupees. Since 1867, the expenditure on conservancy has been as follows :—

	Rs.	A.	P.
1867	93,112	8	0
1868	1,72,359	15	5
1869	1,93,879	0	4
1870	1,64,421	0	11
1871-72	1,60,892	8	0
1872-73	1,47,981	3	1
1873-74	1,50,864	6	3

Assessor's department—present establishment.

89. We now come to the Assessor's department. As there have been considerable changes and reductions in the establishment assigned to the Assessor owing to the recent transfer of the collecting staff of the trade and carriage license and cart registration departments to the Collector, we will take the establishment as it now stands. It is as follows :—

	Salary per mensem.	Total per annum.
	Rs.	Rs.
1 Manager	60	720
2 Clerks at 20 Rs. each ...	40	480
3 Do. at 15 „ „ ...	45	540
2 Maistries at 30 Rs. each ...	60	720
1 Do.	25	300
4 Inspectors at 55 Rs. each ...	220	2,640
4 Peons at 7 Rs. each ...	28	336
1 Punka puller	4	48
18 Total...	482	5,784

Manager.

The manager has the general superintendence of the office, and is responsible for the correctness of the registers and of the statements and returns going out of the department.

Clerks.

The 5 clerks perform all the clerical work. Three of them keep the registers of the house and land rates of all the eight divisions, prepare and issue the various (printed) notices rendered necessary by the assessment and system of appeals prescribed by the Act, and register all letters received and copy all letters sent out of the office. The other two clerks do the like work in connection with the trade and liquor taxes.

Maistries.

The three maistries are employed on all out-door work connected with the house and land assessment. They inspect, survey and report on all houses on which, whether from additions, extensions and improvements on the one hand, or from dilapidation or deterioration on the other, an increase or reduction of assessment is called for. They also serve the various notices which are issued from the office in the course of the assessment and final settlement of the tax.

Inspectors.

Next, there are the 4 Inspectors on 55 Rupees each. It is the business of these men to go about their respective ranges and find out all persons liable to the trades' tax. They collect and convey the necessary information on this head to the Assessor in the form of rough registers of persons assessable to the tax. The Assessor satisfies himself that these registers are in the main correct, and settles, under the orders of the President, the classes under which every person liable to the tax shall be registered; and, in cases in which appeals are preferred for a revision of the classification, the inspectors are again referred to and have to furnish the necessary information respecting the circumstances of the parties appealing. They also serve the notices required by the Act.

Extra writers.

90. In addition to this fixed establishment, there is a provision in the Budget for the employment of extra writers and this provision for 1873-74 amounted to 100 Rupees.

Proposed establishment.

91. The establishment now maintained as above detailed, and which appears to have been reduced to its present strength since the date of the commencement of our inquiries is, in our opinion, on the whole moderate and no more than sufficient for the work devolving upon it. It consisted of 21 men costing Rupees 556 per mensem according to the Budget of 1873-74, whereas it now comprises 18 men at a cost of Rupees 482. Still, we consider some slight modifications desirable with reference to the work actually done and to the scale of establishments allowed to other departments of the President's Office, and we accordingly recommend the following Office establishment for the Assessor :—

	Salary per mensem.	Total per annum.
	Rs.	Rs.
1 Head Clerk	50	600
2 Clerks at 20 Rs. each ...	40	480
3 do. at 15 do. ...	45	540
2 Maistries at 30 do. ...	60	720
1 do.	25	300
1 Inspector	45	540
1 do.	40	480
1 do.	35	420
1 do.	30	360
2 Attenders at 7 Rs. each ...	14	168
15 Total...	384	4,608

We consider 50 Rupees to be adequate salary to the Head clerk with reference to the work devolving upon him, and the salaries assigned to the Head-clerks of the Engineer and Sanitary Inspector. Instead of having all the 4 Trades' and liquor tax Inspectors on the same salary, it will be preferable to have a graduated scale so as to allow of promotion to the more deserving of them and we have also slightly reduced their salaries. We are of opinion that 2 attenders will be sufficient for the Assessor's Office and have accordingly struck out the remaining two.

Seeing no punka puller allowed to any of the other departments we have disallowed this item also.

The cost of the proposed establishment will thus be less than that now incurred by 98 Rupees a month or $12 \times 98 = 1,176$ Rupees a year.

Extra writers.

92. In addition to the fixed establishment, extra writers are occasionally employed as already stated to assist the regular clerks in copying the fair Registers of the Assessor's department. They are paid from a special provision in the *Budget*. The amount budgeted for and that actually expended under this head during the last 5 years are shown below:—

	Budget grant.	Actual expenditure.		
	RS.	RS.	A.	P.
1869	...	109	10	10
1870	280	277	8	5
1871-72	100	68	11	2
1872-73	100	67	4	0
1873-74	100	26	12	11
Total...	580	549	15	4
Average...	145	110	0	0

It is satisfactory to note that the amount spent is getting smaller every year. In the last year it was only Rs. 26-12-11. It seems hardly necessary for meeting such a trifling expenditure, to provide annually a lump sum in the Budget. We would dispense with this hereafter and it would probably be more economical to leave any indispensably necessary charge on this account to be incurred and paid out of a small permanent advance Fund which should be left with the Assessor, under the rules and restrictions applicable to such funds in the case of Government Offices.

The Collector's department—its division into minor departments objectionable.

93. We have next to notice the Collector's department. And one remarkable feature about it is that it is divided into a number of sub-departments for each of which a separate establishment is provided. Of these sub-departments, we observe that there are no less than eight. They are,

1. The House and Land rates department.
2. Trades' tax do.
3. Carriage License do.
4. Cart Registration do.
5. Distraint do.
6. Cash do.
7. Remission do.
8. Ground Rent do.

Such a minute sub-division of the office-work of the Collector, and the assignment of a separate staff of servants for each sub-department appears to us to be

so wrong in principle and so objectionable in practice, that we must unhesitatingly condemn it. A judicious division of labor and the fixing of individual responsibility in a large Office are all-important; but for these ends it is not at all necessary that it should be constituted in the manner in which we find the Municipal Collector's office to be. Each of the so-called departments seems to be a little *imperium in imperio*, each complete in itself, having its own manager, clerks and peons and each working independently of the others. Such an arrangement points to a waste of working power and consequent useless expenditure. We will first notice the work of the different servants in the order in which we find them entered in the Budget of 1873-74.

House and land rates establishment.

94. For the work connected with the collection and accounting of the house and land rates, the Collector has the following establishment under him :—

	Salary per mensem.		Total per annum.	
	Rs.	A.	Rs.	A.
1 Manager	80	0	960	0
1 Examiner	40	0	480	0
1 Check Register Poster ...	30	0	360	0
1 Accountant...	25	0	300	0
1 Cash Register Poster	16	0	192	0
1 Reader	10	0	120	0
19 Concopillays at 14 Rs. each ...	266	0	3,192	0
1 do.	10	8	126	0
26 Total...	477	8	5,730	0

The manager has of course the general supervision of the department, and all bills and statements and correspondence pass through his hands. The chief business of the examiner on 40 Rupees is to examine and pass all bills before issue to the Concopillays for collection and to assist in the examination, from time to time, of the bills in the hands of the Concopillays. Three important registers are kept in this department. The first, called the check Register, is a book in which the bills issued to each Concopillay for collection are entered in a consecutive series from the Register framed in the first instance by the Assessor and made over to the Collector as the basis of his operations, and it is the register by which the bills in the hands of the Concopillays are checked. As the collections come in, the date of payment is marked off in this book against each bill. Such bills as are ultimately transferred to the distraint department are also distinguished in this book by the date of transfer being entered in it, to which the initials of the Manager of the distraint department are obtained. This book is kept by the Accountant on 30 Rupees who is called the Check Register Poster. Another book called the Cash Register is a daily record of the collections as brought in by each Concopillay on account of each of the bills for which he is responsible. This is kept by the Accountant on 16 Rupees, who is designated the Cash Register Poster. The third book is a sort of account current with each collecting Concopillay. It shows the number of bills, classed according to the years to which they appertain, and their amount at the beginning of each month, the amount collected and the bills newly issued during that month, and the balance at the close of it. This is in charge of the Accountant on 25 Rupees. The Reader on 10 Rupees, reads to the examiner while he checks the bills by comparing them with the check Register, and keeps the Register of the strand rent and market bills. The Concopillays, of whom there are 20, are employed in collecting the house and land rates.

The distraint establishment.

95. The distraint department is of the following strength and cost:—

	Salary per Mensem. Rs.	A.	Total per Annum. Rs.	A.
1 Manager... ...	50	0	600	0
1 Inspector... ...	95	0	1,140	0
2 do at 25 Rs. each. ...	50	0	600	0
1 Clerk...	17	0	204	0
1 do	14	0	168	0
1 do	12	0	144	0
1 Head Peon.. ...	10	0	120	0
5 Peons at 7 Rs. each. ...	35	0	420	0
6 Coolies at 5 Rs. each. ...	30	0	360	0
19 Total...	313	0	3,756	0

The manager takes charge of all bills transferred to the department; sees to the preparation of the demand notices and warrants and superintends the general work of the subordinates. Next we have three distraining officers who, in addition to their fixed salaries are allowed a commission of 5 per cent. on all sums collected through their intervention. Their duty is to execute all warrants and to report on all irrecoverable bills eventually written off. The next three persons on the list are clerks on 17, 14 and 12 Rupees. The former of these attends all sales of distrained property and keeps a register of the sale transactions, while the other two keep complete registers of the bills made over to the distraint department and of the warrants issued. They also post the daily collections on such bills in communication with the cash department and assist the manager in the issue of the demand notices and warrants to be served. It will be seen that, besides the above staff of clerks, there is a head peon on 10 Rupees, five peons on 7 Rupees each and 6 coolies on 5 Rupees each. The head peon is said to be employed chiefly in taking the daily collections of cash from the Collector's Office to the Madras Bank. The five peons, besides attending Office by turns go out to assist the distraining officers in seizing property. The coolies are for the purpose of conveying distrained property to the office premises.

The remission establishment.

96. Next, we have what is called the "Remission Department," and this comprises but one clerk on 21 Rupees whose business is to keep a register in which all sums eventually remitted as irrecoverable are entered, and another register wherein all notices of vacancy given by house-owners and which form a ground for remission of assessment under the Act are duly recorded.

Cash establishment.

97. We next come to the cash department. This comprises:—

	Salary per Mensem. Rs.	A.	Total per Annum. Rs.	A.
1 Head Cashier	50	0	600	0
1 Deputy do	35	0	420	0
1 Shroff.	21	0	252	0
3 Total...	106	0	1,272	0

The head and second Cashiers are really Accountants and are by a misnomer called cash keepers. Between them, they keep detailed registers of the daily collections brought to account under the various heads of income, viz:—

The House and land assessment.
,, Tax on Arts, trades and professions.
,, Tax on liquor licenses.
,, Tax on carriages and horses.
,, Fees for the registration of carts.
,, Fees levied on demand notices and warrants for the different taxes
,, Ground rent.
,, Sale of rubbish.
,, Fees from Slaughter houses.
,, Miscellaneous receipts.

Besides these registers, the cash-keepers are in charge of the stationery c the Collector's department and prepare the monthly pay abstracts, and detaile daily and monthly statements of the sums collected and remitted to the Bank.

The Ground rent establishment.

98. There is an establishment for the Groun rent department which consists of

	Salary per mensem. Rs.	Total per annum. Rs.
1 Inspector	20	240
2 Concopillays at 12 Rs. each.	24	288
1 Peon	7	84
4 Total...	51	612

It is the duty of the Inspector to survey and assess all grounds liable to ground rent and prepare a Register showing the demand under this head. The Concopillays and Peon are employed in presenting bills and collecting the dues.

The trades' tax establishment.

99. There is next the trades' tax department. We find that the establishment actually maintained under this head differs from that entered in the Budgets of 1873-74 and 1874-75. While the cost according to these Budgets is Rupees 176 and Rupees 187 respectively, that at present incurred according to a list furnished by the Collector is Rupees 214 as shown below :—

	Salary per mensem.		Total per annum.	
	Rs.	A.	Rs.	A.
1 Clerk	30	0	360	0
1 do.	30	0	360	0
1 do.	15	0	180	0
1 Inspector	20	0	240	0
8 Concopillays at 14 Rs. each...	112	0	1,344	0
1 Peon	7	0	84	0
13 Total...	214	0	2,568	0

The three clerks are employed in keeping the Registers of persons liable to the trades' and liquor taxes, in preparing and examining the Certificates of registration required to be issued by the Act, in passing the schedules presented by the parties, in preparing alphabetical indexes of the Registers, in marking off the collections in the latter as the taxes are paid, and in other miscellaneous clerical work. The Inspector is said to be employed in serving warrants on defaulting traders and shop-keepers, while it is the duty of the Concopillays and Peon to go about and collect the trades' and license taxes.

The wheel-tax establishment.

100. It remains to notice the wheel-tax department. This comprises according to the Collector's list :—

	Salary per mensem.		Total per annum.	
	Rs.	A.	Rs.	A.
1 Clerk	30	0	360	0
1 do.	17	8	210	0
4 Inspectors at 25 Rs. each ...	100	0	1,200	0
1 do.	30	0	360	0
2 do. at 20 Rs. each...	40	0	480	0
1 Harkara	10	0	120	0
2 do. at 9 and 8 Rs. ...	17	0	204	0
12 Total...	244	8	2,934	0

34

The Clerk on 30 Rupees keeps the register of carriages and animals liable the tax, issues Licenses to the parties and prepares an alphabetical index of the imes. The second clerk on 17½ Rupees does the like work in connection with ie registration of carts. There is, it will be seen, a staff of Inspectors and urkaras numbering not less than ten, who are supposed to go about and catch ien who seek to evade the law, and are further said to be employed in serving otices and executing warrants on defaulters.

Aggregate strength and cost of Collector's Office establishment.

101. Combining all the different so-called departments under the Collector which we have just noticed, and presenting the strength and cost of the establishment under him in one view, we have

	Salary per mensem.		Total per annum	
	Rs.	A.	Rs.	A.
1 Manager on	80	0	960	0
1 Do. on	50	0	600	0
1 Examiner on	40	0	480	0
1 Accountant on	30	0	360	0
1 Do. on	25	0	300	0
1 Do. on	17	8	210	0
1 Do. on	16	0	192	0
3 Clerks at 30 Rs. each... ...	90	0	1,080	0
1 Do. on	21	0	252	0
1 Do. on	17	0	204	0
1 Do. on	15	0	180	0
1 Do. on	14	0	168	0
1 Do. on	12	0	144	0
1 Reader on	10	0	120	0
1 Inspector on	95	0	1,140	0
1 Do. on	30	0	360	0
6 Do. at 25 Rs. each ...	150	0	1,800	0
4 Do. at 20 Rs. do ...	80	0	960	0
1 Head Cashier on	50	0	600	0
1 Deputy do. on	35	0	420	0
1 Shroff on	21	0	252	0
27 Concopillays at 14 Rs. each ..	378	0	4,536	0
2 Do. at 12 Rs. do ...	24	0	288	0
1 Do. on	10	8	126	0
1 Hurkara on	10	0	120	0
1 Do. on	9	0	108	0
1 Do. on	8	0	96	0
1 Head Peon on	10	0	120	0
7 Peons at 7 Rs. each	49	0	588	0
6 Coolies at 5 Rs. each .	30	0	360	0
78 Total...	1,427	0	17,124	0

In addition to this fixed establishment of 78 men costing 1,427 Rupees per mensem or 12× 1,427=17,124 Rupees per annum, the Budget provides for 300 Rupees for extra writers, 200 Rs. for extra coolies for the distraint department and 300 Rupees for commission at 5 per cent. to distraining officers. Adding then these items to the cost of the permanent establishment we have as the aggregate cost of the Collector's establishment Rupees 17,924 a year. This cost, whether we refer to the amount budgeted for or the actual expenditure in each year is not the same in any two years as will be seen from the following figures :—

	Budget grant.	Actual expenditure.		
	Rs.	Rs.	A.	P.
1869	24,162	25,899	13	1
1870	16,522	17,338	13	4
1871-72...	21,622	20,849	4	8
1872-73...	13,172	12,259	15	8
1873-74...	17,324	14,543	13	4

These figures afford a striking illustration of the remark we have more than once made in regard to other departments of the Municipality—namely that in no two years is the establishment maintained the same, that the number of men employed is increased or reduced and their salaries likewise enhanced or diminished at the pleasure of the immediate head of the department and that the degree of latitude which this implies is in the last degree objectionable.

Unequal distribution of work and waste of working power.

102. As already remarked by us, the minute subdivision of the office into a number of so-called departments with reference to the different taxes and the operations connected with them, and without any regard to an equitable and equable division of work among the different employés entails an obvious waste of power. We will give one or two instances to illustrate our meaning. On scrutinizing the work of the Check Register poster, the Cash Register poster and the Accountant in the house and land rates department, we are of opinion that each of these clerks cannot have more than 3 hours work at the outside, and yet being taught to think that they belong to, and are available for the work of, not the Collector's office, but of merely the house and land rates branch of that office, we question whether practically they have enough of work given them to occupy their time fully. So, the remission clerk confined as he is to the "remission department" cannot be very heavily worked judging from the entries in the Register which he keeps, which average but 500 a year. Again, where no more than between six and seven thousand Rupees is collected in a year by means of coercive process, the work of the distraint department, with a staff of three distraining Officers, a Manager and 3 clerks, to say nothing of the peons and permanent and extra coolies cannot be very oppressive, and yet as if they were unequal to the work for which they are specially intended we find no less than 9 Inspectors attached to the ground rent, trades, and wheel-tax departments, and we are told that it is their business to serve notices of demand and execute warrants for those taxes.

	Total amount collected by distraint.		
	Rs.	A.	P.
1871 ...	7,8[illegible]	2	10
1872 ...	6,371	11	3
1873 ...	4,791	11	4
1874 ...	8,2[illegible]	11	[illegible]
Total...	2[illegible],259	5	3
Average...	6,814	13	4

Then, of collecting Concopillays we have seen we have no less than 30 spread over the different departments. The number of bills of all descriptions issued during the last 5 years is given below:—

1869	32,597
1870	34,942
1871	39,027
1872	37,045
1873	34,326
Total...	1,77,937
Average...	35,587

shewing the average number of bills entrusted to the 30 Concopillays for collection to be 35,587 a year or 2,965 a month. This distributed among the 30 men gives less than 100 bills to each per mensem or a little more than 3 bills per diem. Eight out of these 30 Concopillays we find attached to the Trades' Tax department, though according to the Municipal Act those exercising any of the Arts, professions, trades or callings liable to be taxed are bound to come forward, cause their names to be registered and take out certificates of annual registration, and no special machinery for collecting the tax is contemplated by Law.

Sections 56 to 62 of Act IX of 1867.

Proposed establishment.

103. After careful consideration, we have fixed upon the following scale of establishment for the Collector's Office as adequate for all the work devolving upon it:—

	Salary per mensem.		Total per annum.	
	Rs.	A.	Rs.	A.
1 Head Clerk ... on	70	0	840	0
1 Accountant ... on	55	0	660	0
1 do ... on	40	0	480	0
1 do ... on	35	0	420	0
1 do ... on	30	0	360	0
1 do ... on	25	0	300	0
1 do ... on	21	0	252	0
1 Examiner ... on	40	0	480	0
1 Clerk ... on	35	0	420	0
1 do ... on	30	0	360	0
1 do ... on	25	0	300	0
1 do ... on	15	0	180	0
1 Shroff ... on	21	0	252	0
3 Distraining Officers on 40, 35 and 30 Rs. ...	105	0	1,260	0
1 Inspector ... on	25	0	300	0
16 Concopillays at 14 Rs. each	224	0	2,688	0
4 do at 12 do	48	0	576	0
1 Attender ... on	10	0	120	0
5 do at 7 Rs. each	35	0	420	0
8 Hurkaras, at 15 Rs. each	120	0	1,440	0
51 Total...	1,009	0	12,168	0

The Head clerk will be responsible for the general work of the office and will attend in particular to the issue of bills to Concopillays and to the occasional examination of the balances of bills in their hands and in the hands of distraining officers. The Head Accountant on 55 Rupees will do the work now done by the

Head Cashier, while the Deputy on 40 Rupees will keep the registers and perform the duties now done by the Deputy Cashier. The Accountant on 35 Rupees will keep the Check Register and the Register of bills transferred to distraining officers and the account current with each Concopillay now kept by the manager of the distraint department. The accountant on 30 Rupees will be in charge of the general account Ledger of the House and land-rates and attend to the examination of demand notices and warrants and all work connected therewith. The next person on 25 Rupees will keep the Cash Register and write the check register of strand-rent and market bills. The last Accountant on 21 Rupees will do the work now devolving on the remission and sale writers *i. e.* keep the registers of remission and notices of vacancy and the sale Book. The examiner on 40 Rupees will be responsible for the accuracy of the various Registers and books which he will be bound to examine and initial.

Next it will be seen that it is proposed to allot 4 clerks on salaries varying from 15 to 35 Rupees. The clerk on 35 Rupees will perform all clerical work in connection with the trades' and liquor taxes *i. e.* keep the prescribed Registers and books. The clerk on 30 Rupees will do the like work in connection with the wheel-tax and registration of carts. The 3rd clerk on 25 Rupees will be in charge of all correspondence, copy and despatch letters and memoranda sent out of the office, prepare the pay abstract and assist the clerk on 30 Rupees when necessary. The last clerk on 15 Rupees will act as reader to the Examiner and Collector when they examine and check accounts and entires, and, when not so employed, assist the other clerks.

It will be the business of the shroff on 21 Rupees to receive as at present all cash and examine it before it is remitted to the Bank.

It will be seen that we have fixed the salaries of the distraining officers at 40, 35 and 30 Rs. in the place of the uniform rate of 25 Rs. now assigned to them, and we propose that with these salariers, the commission of 5 per cent. which is at present paid to them on all sums collected by means of coercive process be withdrawn. We can perceive no advantage in the present double mode of remuneration. The object doubtless is to stimulate the distraining officers to exertion by making a part of their allowances dependent on the sums collected by each, and certainly it has this effect to a certain extent. But, on the other hand it is open to abuses which in our opinion more than counterbalance the advantage. In the first place, the collecting Concopillays being paid only by fixed salaries cannot be supposed to have the same interest as distraining officers in collecting as much as they possibly could on the bills entrusted to them in the first instance, and the consequence is that as a matter of fact, either from indolence or listlessness on the part of the Concopillays or from collusion between them and the distraining officers, a great number of bills which under other circumstances would be collected and disposed of by the former are allowed to lie over and eventually find their way to the hands of the latter. In the next place, we find that the bills made over to the distraint department are far from equally distributed among the three men and the amounts of commission drawn by each consequently vary considerably. Whatever may be the cause of this, we know it gives rise to heart-burnings and bickerings among the men;

there is a scramble on the part of each to secure as many defaulters as possible for himself, and the Collector is not unfrequently charged with partiality to one or other of the distraining officers to account for the unequal allotment of work, and the consequent disparity in their earnings. Such a state of things it is not desirable to continue, and we have accordingly deemed it far better to assign a consolidated salary and withdraw the commission, and this will save us the necessity of making an annual provision in the Budget for a fluctuating item.

The Inspector on 25 Rs. will survey and bring to account all grounds liable to ground-rent and prepare the register of persons assessable to the tax.

It will be observed that we have allowed 20 Concopillays in our scale, 16 on 14 Rs. each and 4 on 12 Rs. and this number in our judgment, would seem to be adequate for all purposes of collection.

We have also allowed one head peon and 5 attenders.

The 6 coolies on a fixed monthly salary of 5 Rs. each now employed in the distraint department we propose to dispense with as a part of the fixed establishment. There are but 259 working days in the year, and out of them the number of days on which warrants are issued must be few, and those on which property is actually seized and brought away in satisfaction of those warrants must be fewer still. It seems therefore a waste of money to employ and pay coolies all the year round for such occasional work. We therefore recommend that the coolies be dispensed with and that authority be given to the Collector to employ them on daily hire, which we presume will be about 3 annas a head per diem, whenever they are required and charge the sums thus paid in the contingent bill of the department.

The total number of days in the year.		365
Deduct Christmas holidays-say	12	
Easter	6	
Queen's birth-day... ...	1	
Ash Wednesday	1	
Ascension day	1	
Prince of Wales birth-day.	1	
Hindu and Mahomedan holidays	20	
Sundays	52	
Last Saturday of each month.	12	
Total...		106
Number of working days...		259

In the place of the 8 Inspectors employed in the wheel-tax department we propose to substitute 8 Hurkaras. We do not see the need of highly paid inspectors. In the list given to us by the Collector explaining the actual work done by the different employès under him, we find the following entry opposite the wheel-tax Inspectors—"As Inspectors of wheel-tax, prepare Street-wari Registers, "make bills, serve notices of demand, and execute warrants and bring in wheel-"tax collections." We do not consider that any one of these duties properly belongs, to a wheel-tax Inspector. Complete Registers of persons liable to the tax are already in the office and these have only to be altered from time to time and kept up to date. Preparing bills, if at all they are necessary under the Act which we question, is part of the duty of the in-door office establishment, while serving notices and executing warrants is the business of the distraining officers. The only purpose for which any Inspectors can be required is to give such information from time to time regarding any vehicles or animals liable to the tax, but for which no licenses are taken out, as might be necessary for prosecuting the owner or person in charge under section 39, or regarding the correctness of any statements of carriages and animals which persons are bound by section 37 of the Act to send to the Commissioners when applying for a License, and generally to make such local enquiry and communicate such information as would enable the

It will be seen how in the case of extra writers the actual expenditure in three out of the last four years has been allowed to exceed the provision in the Budget. Why the amount expended in 1873-74 should have been Rupees 464-14-11 while in the previous year, only Rupees 210-6-7 or less than one-half had been expended has not been satisfactorily explained to us. From certain account particulars furnished to us we find that not only extra copyists but extra Concopillays are employed out of the Budget grant; that extra men are not really always entertained as might be supposed, but that additional remuneration is often paid to the permanent clerks of the office on the ground that they have worked extra hours and done extra work, and that sometimes the work on which the extra men are employed is work properly devolving on the clerks on the regular establishment. The following entries will explain what we mean:—

	Rs.	A.	P.
An extra writer employed in carriage License Department in November 1868	10	0	0
Do. do. December 1868	10	0	0
Do. do. January 1869	10	0	0
Do. do. June "	10	0	0
Extra writers for entering bills in the Trade Tax Remission Registers Nos. 1 and 2	18	12	11
Salary of Concopillays engaged for working the General check Register for October 1870	140	0	0
Do. do. March and April 1871	40	0	0
Do. do. May	20	0	0
Do. do. June	20	0	0
Batta to Clerks for checking Trades' Tax Register with Cash books for 1869, 1870, and 1871 during extra hours ...	91	2	0
Allowance to Vurdarajooloo Naidoo for writing during extra hours the Alphabetical Trade and Liquor License Tax Index book	20	0	0

We cannot resist the impression that much abuse occurs in the expenditure of the provision in the Budget on account of extra writers. Why with 30 Concopillays on the permanent establishment with work such as falls to their share, any extra men of this class should be needed we are unable to understand, and the fact of the employés already in the office being allowed to draw extra remuneration in the shape of extra salary and batta for alleged extra work done out of office hours, only confirms the suspicions we have elsewhere expressed that the clerks are far from fully worked and that, from the manner in which work is distributed, there must be great waste of working power. The voting away of a lump sum for all sorts of indefinite work and the power to spend within or in excess of that grant (in three out of the last four years the amount spent was in excess of the grant as already shown), necessarily afford a temptation to spend which it is impossible effectually to check by any amount of after-criticism. There is, we find, a great quantity of bills, demand notices and warrants

Vide para. [illegible] supra.

Vide paras. [illegible] supra.

and several detailed registers to prepare each year which cannot possibly be done by the regular establishment without interfering with its ordinary work; and according to the Collector's account, the bulk of this extra work has to be performed, not at any particular time of the year so that it can be done at once by a few special copyists appointed for a stated period, but occurs throughout the year. The Collector has furnished to us the following statement showing the quantity of bills, notices, warrants, &c., to be prepared through the agency of extra clerks and the cost at the prescribed rates :—

	Number.	Rate.				Amount.		
		Rs.	A.	P.		Rs.	A.	P.
House and Land Rates.								
Bills	31,000	3	8	0	Per 1,000 ...	108	8	6
Check Registers	20	2	0	0	Per Register ...	40	0	0
Concopillays do.	20	1	8	0	Do. ...	30	0	0
Notices ot demand	10,200	4	0	0	Per 1,000 ...	40	12	10
Distress Warrants	1,800	1	8	0	Do. ...	2	11	2
					...	222	0	0
Ground Rents.								
Bills	5,000	3	8	0	Per 1,000 ...	17	8	0
Check Registers	8	2	0	0	Per Register ...	16	0	0
Concopillays do.	8	1	8	0	Do. ...	12	0	0
					...	45	8	0
Trade Tax.								
Bills	9,300	4	0	0	Per 1,000 ...	37	3	2
Notices of demand	6,000	4	0	0	Do. ...	24	0	0
Distress Warrants	2,000	1	8	0	Do. ...	3	0	0
					...	64	3	2
Wheel Tax.								
Distress Warrants	1,000	1	8	0	Per 1,000 ...	1	8	0
					Total...	333	3	2

Adopting this statement, we would suggest that henceforward a fixed sum of 335 Rupees be provided in each year's Budget to meet the cost of the employment of special copyists, on the distinct understanding that the actual expenditure incurred should on no account be allowed to exceed this sum. The Collector assures us that this limit need not be exceeded as the figures in the statement are maximum figures. The future charge will thus be 335 Rupees at the outside in the place of the present indefinite expenditure which in the last five years has averaged Rupees 452-11-8. The provision for commission to distraining officers will cease as already proposed.

We have suggested the course which should in our opinion be adopted for the employment and payment of the extra coolies required in the distraint department, and we think that a provision of 300 Rupees a year for the purpose in the Budget will be ample.

Estimated saving in extra charges.

106. From the statement given at para 105 it will have been seen that the aggregate expenditure on account of all the three items of extra writers, commission to distraint officers and extra coolies during the last five years averages Rupees 1,281-7-2. Under the arrangements we have suggested, the future expenditure under these heads will be 335 Rupees for extra clerks and 300 Rupees for extra coolies, total 635 Rupees. The saving will thus amount to Rupees 646 as shown in appendix B. Add this to the saving in the permanent establishment Rupees 5,016, as shown at para 104, and the total savings in the expenditure on the Collector's Department will be Rupees 5,662.

The General department.

107. It remains to notice the general department or the President's immediate office establishment which is particularized below :—

	Salary per mensem.		Total per annum.	
	Rs.	A	Rs	A.
1 General Manager	300	0	3,600	0
1 Head Accountant and Book-keeper	200	0	2,400	0
1 Deputy do ...	70	0	840	0
1 Indexer and Record-keeper ...	40	0	480	0
1 Auditor	40	0	480	0
1 Accountant	40	0	480	0
1 Writer	30	0	360	0
1 do	22	8	270	0
1 do	10	0	120	0
1 Moochee	9	0	108	0
1 Duffadar	12	0	144	0
4 Peons	32	0	384	0
2 Punkamen	10	0	120	0
1 Water Brahmin	12	0	144	0
1 do Woman	3	8	42	0
2 Gate Watching Peons ...	14	0	168	0
21 Total...	845	0	10,140	0

General Manager.

Previous to March 1871 there was no separate Manager. The head accountant and Book-keeper on 200 Rupees was Manager as well. In that year, the office of assistant to the President was abolished on the retirement of Mr. Cardoza from the service of the Municipality. The present Assessor who had been officiating assistant during Mr. Cardoza's absence on leave prior to his retirement was appointed to the office he now holds, and Mr. Bazely who had therefore been Assessor of the Municipal rates and taxes on a salary of 300 Rupees was retained in the capacity of general Manager on the same Salary. He has since been a sort of personal assistant to the President and assists him generally in the disposal of the business of the office.

Head Accountant and Book-keeper.

The Head Accountant and Book-keeper on 200 Rupees is responsible for the correctness of the Journal and Ledger and all other accounts kept in the department. He is bound to examine them daily, and likewise to check all estimates and bills submitted for the President's sanction from the other departments. He is further responsible for the timely preparation of the bi-monthly statements of receipts and expenditure of the Budget estimates and other periodical statements and returns.

Deputy Accountant.

The Deputy Accountant on 70 Rupees has charge of the general Ledger into which he posts the transactions from the daily Cash Book or Journal and generally assists the Head Accountant and Book-keeper.

Accountant.

It is the duty of the next Accountant on 40 Rupees to write the Cash Book from the vouchers as they reach the President's Office, and he also keeps the Ledger connected with the water-works.

Auditor.

The Auditor on 40 Rupees examines all estimates and bills submitted for the President's sanction prior to their being laid before the President.

Clerks.

It is the business of the clerk on 40 Rupees to register all letters received and pass them on to the departments concerned according to the orders noted on them. He is also said to have charge of the records, though he has not sufficient time to attend to them satisfactorily.

The next clerk on 30 Rupees attends to the fair copying of all letters going out of the office and of all proceedings of general meetings and committees of the Commissioners.

The clerk on Rupees 22-8-0 attends to the despatch of all letters and memoranda sent out of the office and copies them into the books kept for the purpose.

The last clerk on 19 Rupees assists the auditor—he arranges all the vouchers, enters in the appropriate books all road and masonry estimates sanctioned for execution, and attends to references which involve the obtaining of information from other departments.

Moochee &c.

The minor appointments of Moochee, Peons &c. explain themselves and call for no particular notice.

Appointment of General Manager not required.

108. We have already stated that the appointment of General Manager was an addition made to the President's office so lately as March 1871. We find that when proposing the abolition of the post of Assistant to the President at a special meeting of the Commissioners held on the 1st of March of that year, Major Bowen is reported to have said "when he was acting President he did "not find the appointment of assistant to the President absolutely necessary. He "thought that the President should communicate direct with the heads of depart- "ments and Mr. Loch was of the same opinion." In the face of this it was proposed at the same meeting by Major Bowen himself and carried that "as the Pre- "sident must have some one to assist him in the usual office work, Mr. Bazely be "appointed to the general department as manager, now that the assistant Presi- "dentship is to be abolished, Mr. Axelby the present manager and book-keeper

"still performing his duties as heretofore in the general department but to be call- "ed Head Accountant and Book-keeper." The appointment of assistant was thus in effect pronounced in the same breath to be both superfluous and necessary; and the arrangement adopted amounted practically to the retention, on a smaller salary and under another name, of the appointment of Assistant which two successive Presidents—Major Bowen and yourself—had declared to be unnecessary. The fact is that Mr. Bazely who had filled important offices under the Municipality since 1858 was in danger of being thrown out, and was saved by being brought in as Assistant to the President though under a different designation. So that the office of Assistant to the President of the Municipal Commission, first created by Act IX. of 1867, and then after more than three years publicly pronounced by the Commissioners to be unnecessary, and finally deliberately abolished by an act of the Legislature exists to this day under another name.

See Act V. of 1871.

However generous and just to find employment for a deserving servant who had served the Municipality for some years with credit and who was in danger of being thrown out by no fault of his own, it was scarcely proper after the Legislature had declared a certain office to be no longer required to retain the same office in another shape; and lest in saying this we should be thought to have misunderstood or mis-stated the case, we refer you to your own statement made at the general meeting of the 8th June 1871, that Mr. Bazely's time "was fully occupied in "attending to the work lately conducted by the "Assistant to the President."

Vide proceedings of the 8th June 1871 Subject V.

But the point to be more immediately considered is whether the appointment of General Manager is indispensable—whether the incumbent has sufficient work to engage his whole time, and whether we should advise the abolition or retention of the post. After carefully analyzing the work of the President's office, we must say that we are far from satisfied that a General Manager is required in addition to the Head Accountant and Book-keeper and the staff of subordinate Accountants and Clerks. These seem to us to be quite equal to the work of the office, and the only tangible duty which the General Manager performs according to his own showing is "to draw up the proceedings of the general meeting of the Commissioners." In the list given to us of the duties performed by the different employés, is put down against Mr. Bazely the vague and intangible duty of attending "generally to all orders received from the President." But as already stated we find on record that one reason for abolishing the office af Assistant President was that both yourself and Major Bowen who before you had had experience as officiating President, thought that "the President should communicate direct with the heads of departments," and in this case the General Manager can possibly have no orders to receive or carry out. If thus his duties are reduced to drawing up the proceedings of the general meetings, those duties can occupy him only for a few hours every other month in the year. No doubt that as long as an officer on 300 Rupees, and that a man of business-like habits like Mr. Bazely, is on the Establishment, he finds other work to do. But he has no out-door work to perform, and we are not aware of any in-door work which cannot be equally well performed by the Head Accountant and Book-keeper who is the real manager of the President's office, and by the establishment under him. We imagine that Mr. Bazely himself cannot consider his duties in the Municipal office to be onerous when we find that he possesses sufficient leisure to undertake the duties of the office of Secretary to the Widow and Orphan's Fund which after the late revelations is, we presume, an office of no mean responsibility. In these circumstances, we cannot but recommend the abolition of the office of General Manager. However much we may regret this decision for the sake of a meritorious servant like Mr. Bazely, we feel on the other hand that we all owe a duty to the body of rate-payers which we cannot possibly overlook.

Other changes proposed.

109. The General Manager being dispensed with, we would change the designation of Head Accountant and Book-keeper into Manager and Book-keeper. In addition to the duties of general supervision over the office which now devolve upon him, we would suggest that he be required to supply Mr. Bazely's place at the bi-monthly general meetings of the Commissioners to take notes of the proceedings. If this is not practicable, the Assessor whose services we have already proposed should be utilized in the general department will be available for the work. Considering the nature of the Manager and Book-keeper's work as the immediate head of a large and important office, and having regard to the salaries of similar appointments in other public offices, we recommend that his salary be in future fixed at 250 Rupees per mensem.

Para 72 Supra.

The accountant on 70 Rupees should remain in charge of the Ledger; and in addition to this—the principal work which he already performs—we would place him in charge of the stationery obtained for the use of the municipal establishments to be distributed under the immediate orders of the Manager to the different departments from time to time as already proposed by us in another part of this report.

The next three appointments it will be seen are on 40 Rupees each. A uniform rate of salary such as this is objectionable in that it shuts out all hope of promotion, and is apt to produce disgust among the employés, and lead to their constantly seeking for advancement elsewhere. We would therefore propose a graduated scale and fix the salaries of the next four appointments at 50, 45, 40 and 35 Rupees. In this case the second accountant whose salary would be 50 Rupees would keep the Journal or daily Cash-book as at present and do the other miscellaneous work assigned to him. The Auditor on 45 Rupees or as we would designate him the third Accountant would also as at present audit all Estimates and Bills and Pay abstracts passing through the general department. The next two men would be Clerks on 40 and 35 Rupees. The former of these we would relieve from the charge of the records which we understand he now has, but for attending to which satisfactorily we are told he can find no time. The latter, the Clerk on 35 Rupees, would be employed as at present chiefly in fair copying all proceedings and letters going out of the office. The third and fourth Clerks who now draw 22½ Rupees and 10 Rupees respectively we would place on 25 and 15 Rupees. The latter, besides attending to the work now allotted to him might

be required to assist the 1st Accountant in keeping the registers connected with the receipt and distribution of stationery.

To this Staff of accountants and clerks, we would add two new appointments —one a Record-keeper and the other a Store-keeper, with reference to the remarks made by us in paras 32 and 71 of this report. It will be the duty of the former as the custodian of all Municipal records to receive charge of them as they are made over to him from the different departments, to classify and arrange them on a clear and intelligible plan under the orders of the President, to separate the useful from the useless records, to destroy the latter periodically under permission previously obtained and to attend to all calls and references for papers and information. The rules laid down by the Government and Board of Revenue for the custody and arrangement of records in the various public offices will afford the necessary guide for preparing a set of rules for the guidance of the Record-keeper. We would assign to this office a salary of 35 Rupees per mensem.

The Store-keeper we would place in charge of all Municipal stores which should be brought together and deposited in or near the Municipal office. He would be responsible for all articles in his custody, and he should be required to keep a detailed and complete register of all stores received and issued and the balance on hand. The stores should be subject to periodical examination at such time and in such manner as the President might think necessary, or what would perhaps be better they might be examined by the Auditor at the time of the annual audit. The Store-keeper's salary we would fix at 50 Rupees. We can at present form no idea of what assistance the Store-keeper would require in the way of servants. Perhaps a clerk on 15 Rs. and 2 lascars on 7 Rs. each would suffice.

The Peons and other inferior servants we would leave as at present.

Proposed establishment and financial result.

110. The establishment revised and strengthened as above would stand thus:—

	Salary per mensem.		Total per annum.	
	RS.	A.	RS.	A.
1 Manager and Book-keeper ...	250	0	3,000	0
1 Accountant	70	0	840	0
1 do	50	0	600	0
1 do	45	0	540	0
1 Clerk	40	0	480	0
1 do	35	0	420	0
1 do	25	0	300	0
1 do	15	0	180	0
1 Record-keeper	35	0	420	0
1 Store-keeper	50	0	600	0
1 Clerk	15	0	180	0
2 Lascars at 7 Rs. each... ...	14	0	168	0
1 Muchi	10	0	120	0
1 Head Attender	12	0	144	0
4 Attenders at 8 Rs. each ...	32	0	384	0
2 Watching Peons at 7 Rs. each ...	14	0	168	0
2 Punka pullers, at 5 Rs. each ...	10	0	120	0
1 Water Brahmin	12	0	144	0
1 Sweeper	3	8	42	0
25 Total...	737	8	8,850	0

The cost of the proposed establishment will thus be Rupees 737-8 per mensem or $12 \times 737\frac{1}{2} = 8{,}850$ Rupees per annum and notwithstanding our scale provides for a Store-keeper and a clerk and lascars and a Record-keeper and for increased salaries to the Manager, Accountants and Clerks, the total cost it will be seen will still be less than that now incurred by Rs. 107-8 a month or 1,290 Rupees a year and this arises from the proposed abolition of the office of General Manager.

V. Items of Municipal expenditure other than Establishments.

111. Having reviewed the establishments it seems proper that we should briefly notice the other items of Municipal expenditure. And first "sanding latrines" is an item which finds a place in the budget under the head of conservancy. It appears that sea-sand is conveyed to the different latrines and spread on the ground within the enclosures at a cost of about $3\frac{1}{2}$ Annas per cart-load. Some latrines are said to be "sanded" once and some twice a year; and 30 cart-loads on an average are said to be expended on each. The provision in the budget and the actual expenditure on this account since 1867 are shown in the subjoined table:—

Sanding latrines.

	Budget Provision.			Actual expenditure.		
	RS.	A.	P.	RS.	A.	P.
1867	...	...	...	1,442	7	8
1868	1,750	0	0	464	6	8
1869	1,750	0	0	995	3	0
1870	1,750	0	0	660	11	9
1871-72	1,750	0	0	643	6	5
1872-73	350	0	0	...	...	...
1873-74	1,000	0	0	964	11	0
Total...	8,350	0	0	5,170	14	6
Average...	1,391	10	8	861	13	1

It will be seen that the sum spent in each year varies very much. It seems to us to be an item of charge amenable to little or no control. It is impossible that the Sanitary Inspector can see to the quantity of sand ultimately charged for being delivered and properly used at the different latrines. The sand Contractor's bill must be taken upon trust and paid, and we doubt, after all, whether the money spent, supposing every cart-load of sand for which it is paid is duly supplied and used, is spent to any good purpose. The average expenditure since 1867—namely Rupees 862—as above shown represents at $3\frac{1}{2}$ annas the cart, 3,940 cart-loads of sand, and this divided by the number of latrines which are given at 122 masonry structures and 40 temporary ones, gives 24 cart-loads to each latrine in a year. In the "rules and directions" laid down by the late Mr. Charles Gover for the guidance of the Overseers in the Sanitary Department we find the following

direction:—"Road dust is a better material than sand for latrines, and when a new "supply is required, you should send a Memo to this Office of some road near at "hand where the dust is troublesome. The Executive Engineer will cause the dust "to be gathered and you will carry it in the rubbish or box carts." We do not know whether the course here indicated has been tried and found to answer. However this may be, we cannot but think that carting sand from the beach to all parts of the Town at nearly 4 annas a cart, as is at present done, is a waste of money without any commensurate advantage. We direct attention to this subject in order that the money now spent, ineffectually as it seems to us, may be saved and that road-dust or, if that is found not to answer, dry earth which is easily had in any quantity near each latrine may be dug up by side-coolies and used, the earth so removed being replaced by rubbish well covered over.

112. The next item we wish to refer to is "Dust boxes" which also appertains to the Sanitary Department. The provision and actual expenditure under this head are shown below:—

Dust-boxes.

	Bedget provision.			Actual expenditure.		
	Rs.	A.	P.	Rs.	A.	P.
1867	.....	...	...	2,335	11	3
1868	2,500	0	0	......	...	...
1869	3,500	0	0	3,219	0	6
1870	1,250	0	0	2,334	15	5
1871-72	4,000	0	0	2,963	13	11
1872-73	4,000	0	0	1,668	13	1
1873-74	3,200	0	0	3,368	15	2
Total...	18,450	0	0	15,891	5	4
Average...	3,075	0	0	2,648	8	10

Nearly 16,000 Rupees have thus been charged to the Municipality as the cost of providing dust bins during the last seven years. It appears that of the dust bins thus provided, some are of masonry, some of Cuddapah stone, some of iron and some of cast iron pipes. The aggregate expenditure being Rupees 15,891-5-4 as above shown, the cost of each box averages rather more than Rupees 9. We are not in possession of full particulars as to the manner in which the article is supplied. It appears that a large quantity of Cuddapah stone was purchased at one time and is in store, and that the boxes are made out of this material. But whatever the agency employed, 9 Rupees is perhaps not very moderate as an average. From inquiries we have made we believe that masonry dust bins $3\frac{1}{2} \times 2\frac{1}{2} \times 1\frac{1}{4}$ need not cost more than 4 Rupees a piece, but they are certainly not so substantial as stone or iron bins. We would strongly recommend that the required dust bins of whatever description be hereafter procured on contract secured by open competition. The practice of purchasing and storing Cuddapah stone or other material on behalf of the Municipality is open to obvious objections and should not be permitted hereafter.

Public latrines and urinals.

113. We will next notice the expenditure on Public Latrines and Urinals. We are informed that 23 permanent and 145 temporary latrines and 5 urinals have been constructed since 1867. The Budget provision for these and the actual expenditure are given in the following abstract:—

	Budget provision.			Actual expenditure.		
	Rs.	A.	P.	Rs.	A.	P.
1867	......	...	...	1,055	3	6
1868	3,000	0	0	434	10	8
1869	10,000	0	0	1,068	15	4
1870	6,000	0	0	3,316	9	0
1871-72	4,500	0	0	2,776	0	9
1872-73	4,000	0	0	670	0	0
1873-74	4,000	0	0	805	5	1
Total...	31,500	0	0	10,126	12	4
Average...	5,250	0	0	1,446	10	10

Of this sum of 10,127 Rupees, Rupees 786 are said to have been spent upon urinals, of which the number built is 5; so that the cost of each urinal is 157 Rupees on an average. This we regard as unnecessarily expensive. Besides, the urinals are, we believe, hardly ever used. So that the money expended upon them has been expended to little purpose.

The cost of the 23 permanent latrines is put down at 7,520 Rupees. Each of these buildings therefore has had Rupees 327 expended upon it on an average. But this is not all. We find the following sums in the accounts as having been expended in "repairing latrines":—

	Budget provision.			Actual expenditure.		
	Rs.	A.	P.	Rs.	A.	P.
1867	......	...	...	197	8	3
1868	1,000	0	0	557	8	4
1869	1,000	0	0	1,145	6	6
1870	1,500	0	0	266	10	0
1871-72	2,000	0	0	577	7	10
1872-73	1,500	0	0	353	7	9
1873-74	1,500	0	0	1,889	5	5
Total...	8,500	0	0	4,987	6	1

	Rs.
Construction	7,520
Repairs	4,987
	12,507

Thus upwards of 12,500 Rupees have been spent on the construction and maintenance of latrines in 7 years or nearly 1,800 Rupees a year on an average. We have of course no means of judging at present how this money has been expended and whether the Municipality has got the money's worth in return for the outlay. But the present structures are we believe of various patterns—some more costly than others. At first, in trying various plans this was perhaps unavoidable. But we hope some standard plan has been hit upon, and that if so, the latrines will be built hereafter in a uniform, simple, inexpensive style.

Of temporary latrines, 145 appear, from the accounts, to have been put up since 1867, and the amount spent on them, both for construction in the first instance and for repair afterwards, is shown in the following table:—

Year.	No.	Construction.			No.	Re-building and Repair.		
		Rs.	A.	P.		Rs.	A.	P.
1868	9	107	0	4	...	......	...	...
1869	34	482	10	10	...	......	...	...
1870	13	180	12	10	14	101	14	1
1871-72...	30	380	3	8	33	136	7	3
1872-73...	48	497	11	7	26	182	5	10
1873-74...	11	173	5	7	38	255	2	3
Total...	145	1,821	12	10	111	675	13	5

Thus 145 sheds are stated to have cost 1,822 Rupees or Rupees 12-9-0 each shed. Now, if we analyze the figures for each year it will be seen that the cost of each structure varied from 10 to nearly 16 Rupees. Why these cheap sheds of bamboo mats and probably cocoa leaves, if they were of the same sort and dimensions, should have cost Rupees 10-6-0 in 1872-73 and so much as 16 Rupees a piece in the immediately following year 1873-74, we cannot understand.

Masonry drains and screw pile drains.

114. The next items in the accounts to which we wish to advert are "repairing and re-building masonry drains" and "screw pile drains." The expenditure upon these we enter below:—

	Repairing and re-building masonry drains.				Screw pile drains.			
	Budget provision.	Actual expenditure.			Budget provision.	Actual expenditure.		
		Rs.	A.	P.		Rs.	A.	P.
1867	...	2,174	14	10	...	900	1	10
1868	...	1,523	7	10	3,000	...	...	...
1869	5,000	2,864	6	10	2,200	928	14	1
1870	3,000	3,277	15	2	1,970	1,671	13	6
1871-72	10,000	1,769	10	5	1,000	1,650	12	11
1872-73	5,000	9,860	13	9	1,000	237	15	4
1873-74	5,000	3,203	0	10	...	2,018	14	9
Total...	28,000	24,674	5	8	9,170	7,408	8	5

Thus upwards of 32,000 Rupees are stated to have been spent in improving the drainage of Madras since the present Act came into force. Of the necessity for this desultory but large expenditure on drains, while the question of drainage is pending and needs to be dealt with as a whole, and what the advantages—mediate or immediate which have accrued or are expected to accrue from so considerable an outlay by driblets out of our small resources we are alike ignorant, and can find nothing on the subject in any of the administration Reports or other documents within our reach. With the screw pile drain at least, designed to carry off the sewage from the main drain at the North East angle of the Fort we appear to have made no perceptible progress notwithstanding the money spent upon it.

Maintenance and extension of roads.

115. Next to the establishments the largest and most important item of expenditure in the Municipal accounts is that of the maintenance and extension of roads. The following statement shows the outlay under this head during the last six years :—

	Reforms and repairs.						New Metalling.						Total Mileage.			Total cost.		
	Mileage.			Cost.			Mileage.			Cost.								
	M.	F.	YDS.	Rs.	A.	P.	M.	F.	YDS.	Rs.	A.	P.	M.	F.	YDS.	Rs.	A.	P.
1868	149	0	10	67,855	1	4	2	7	210	2,563	2	11	152	0	0	70,418	4	3
1869	151	6	84	1,08,177	11	9	2	1	136	4,962	13	1	154	0	0	1,13,140	8	10
1870	153	4	135	71,958	2	5	3	3	85	5,012	12	6	157	0	0	76,970	14	11
1871-72 ...	156	7	19	82,926	9	9	7	0	201	9,508	9	4	164	0	0	92,435	3	1
1872-73 ...	163	4	143	86,753	2	6	5	3	77	6,161	3	0	169	0	0	92,914	5	6
1873-74 ...	172	2	87	89,943	15	10	2	5	57	4,216	11	6	174	7	144	94,160	11	4
Total...	947	1	38	5,07,614	11	7	23	6	106	32,425	4	4	970	7	144	5,40,039	15	11

We have thus spent since the introduction of the present Act 5,40,000 Rupees in round numbers on up-keep of about 175 miles of roads or just 90,000 Rupees per annum on an average. Whether the present state of the roads within the Town is consistent with the expenditure, each year, of this large sum which is not much less than a fifth of the revenue of 1873-74 is a point on which we, as unprofessional men, are not competent to give our opinion—but admittedly the examination and passing of the work is entirely done by the Municipal Engineer or his assistant and no independent check or scrutiny of any kind is instituted—all that is done in the President's Office before finally passing the bills being an examination of the figures in respect only of their arithmetical accuracy.

Further, we hear on all sides a pretty general condemnation of the manner in which road repairs are made, superintended, and passed; and we hear surprise expressed at how money is lavished on the roads and yet how little improvement they exhibit. We find that the Committee which reviewed the Budget Estimate of Receipts and charges for the year 1873-74 writing in January 1873, recorded the following remarks on this important item of Municipal expenditure :—

"We are strongly of opinion that the reform of our roads should, "as was done formerly, be let on contract on the liability system. There are "ample data on the records of the Commission to show how this can be effected. "Tenders for the purpose should be invited by advertisement in the newspapers, and "should be opened only in the presence, of the President and 3 Commissioners nominated by the general body of Commissioners. A certificate of completion should, as "suggested by the Committee on Public Works, be presented by the Executive "Engineer to the commissioners of the division or divisions in which a road is repaired "or reformed, and without their countersignature to the certificate, the bill for "the work should not be passed for payment."

Result of the Examination of some Road Estimates.

We are not competent, even if we had the time and the inclination, to analyze the estimates or bills of past expenditure on roads to see how far the rates allowed are fair and moderate. But it will not be amiss to state the results of a cursory examination of a very few estimates taken at random which have been submitted to us at our request.

In the years 1871-72 and 1872-73 the rates charged in our road estimates and bills for laying granite stone and clay 4 inches thick were Rupees 2-10-1, and Rupees 2-10-3, whereas the rate charged in the Public Works Department in the same years was, we are informed, Rupees 2-9-1. Again in the same period, the Municipality paid for laying iron stone jelly 3 inches thick at Rupees 1-7-6, 1-9-3 and 1-9-4 whilst the D. P. W. paid at Rupees 1-9-1. For laying the same material 4 *inches* thick in 1871-72 the rates charged to the Municipality were Rupees 1-15-9, 2-1-4 and 2-2-1, but the D. P. W. paid at the uniform rate of Rupees 2-1-6 Lastly, granite stone jelly 4 inches thick cost the Municipality Rupees 2-8-4 and Rupees 2-10-3 in 1871-72 whereas the Public Works Department paid at the rate of Rupees 2-7-0. We might multiply such instances, but the few samples given will suffice. Now two remarks occur to us in connection with the figures above presented. In the first place, we do not understand why varying rates should have been charged in *the same year* for *the same kind of work*. And in the next, although we could have imagined that the cost of Public Works of the Madras Municipality was fully as great as that of the D. P. W. of Government, we confess we had no idea that we were paying literally more than Government for the same kind of road work within the Town. It will be impossible, and it will probably serve no useful purpose at this time, to scrutinize fully the expenditure of past years on roads and communications, but that the expenditure has been liberal while the result has not been at all commensurate if the actual state of the roads at this moment may be appealed to as a criterion, seems to be the impression of the rate-payers generally. And we may add that in our opinion the supervision and check exercised by the Engineer over road repairs and improvements and indeed over the Municipal Public Works generally is far from effectual and therefore utterly inadequate. We question if the remedy suggested by the Budget Committee in their report of the 31st of January 1873 already quoted—namely that no bill for any road work should be passed for payment without the countersignature of the Commissioners of the division or divisions in which a road is repaired or reformed will prove efficacious, for the Commissioners, generally speaking, possess no professional acquaintance with road repairs—and it will be unfair to them no less than to their professional Engineer to subject his work to the ordeal proposed. A far better mode of insuring the needful check in our judgment will be to arrange in communication with Government if possible for all the more important works being inspected and the completion certificate being signed by the Superintending Engineer of the Presidency Division—it being of course open to the Commissioners of Divisions as at present to bring to notice any defects or irregularities in Road or other repairs or improvements falling under their observation.

Cart-stands.

116. We next come to one or two items of totally unproductive expenditure and the first we will notice is that upon "Cart-stands." We find that between 1867 and 1874, four cart-stands have been constructed at the places indicated below at an aggregate cost of 6,400 Rupees :—

	Rs.	A.	P.
Basin Road	2,221	9	7
Spur Tank adjoining Poonamallee Road	584	0	9
Stephenson's Road	3,164	8	9
Napier Park	430	10	1
Total...	6,400	13	2

The only information which we have been able to obtain from your office regarding these cart-stands is that "their construction was originally decided upon in consequence of the complaints of the inhabitants of Perambore including the Officers belonging to the Regiment stationed there, of the annoyance to which they were exposed by the existing cart-stands and in consequence of a recommendation by the Improvements Committee to establish several of them in other parts of the Town." "Owing" we are told "to a variety of causes—the principal one being a paucity of funds—only one of those recommended has been proceeded with and is not yet quite finished, though it will be so shortly. The receipts will be credited under the head of cart-stands." We confess we are far from satisfied with this information which has been officially furnished to us by the assistant Engineer

Mr. Stephenson under your orders. The Cart-stand which is referred to as the only one that is being proceeded with is we imagine that on Stephenson's Road, on which upwards of 3,000 Rupees has already been spent. We are surprised that no less than Rupees 2,221-9-7 should have been expended upon the stand on the Basin Road and that after such an outlay it should now be stated to have been abandoned "owing to a variety of causes—the principal one being a paucity of funds." Similarly 584 Rupees and 431 Rupees are expended on the projected Cart stands near the Spur Tank on the Poonamallee Road and in the Napier Park respectively, and we are told that all this expenditure goes for nothing from various causes, but chiefly because we have not more money to spend upon them. We must in the first place characterize this project of building Cart-stands on behalf of the Municipality with Municipal funds as wholly ill-judged and uncalled for. If these "stands" are needed in any particular localities, there are scores of capitalists ready in every part of Madras to build them according to any plan or design which the Municipality may lay down. All that the executive had to do, therefore, if the Improvements Committee had decided upon constructing any of these stands, was to fix upon a proper site, give a plan, and leave the rest to private enterprise, taking care to enforce the necessary sanitary conditions as to drainage &c., in the laying out of the ground. Instead of this the Municipality has been committed to a considerable expenditure, and three out of the four Cart-stands commenced and partially built have it would appear been actually abandoned. What "the variety of causes" may be to which this failure is owing we are not informed, but if the want of funds is the only obstacle, it is a pity that the expenditure already incurred on them amounting to 3,236 Rupees should be lost to the rate-payers by our grudging the further outlay which may be needed to complete them. The Commissioners should call for full information as to the amount of the original estimate in each of these cases, the sum spent and that still required to complete them, and utilize past expenditure by voting the additional funds required to complete the stands, or, what would be far better, by making over the unfinished stands to private individuals at a fair valuation and on terms which would secure their completion according to plans approved by them. But if the Cart-stands in question have been abandoned from other causes than want of funds, it seems only proper that those causes should be fully made known to the Commissioners and to the public that the responsibility for selecting ineligible sites and for incurring the expenditure already entailed may be fixed on the proper Officer. We have reason to think that the brick-fields in its vicinity have something to do with the abandonment of the projected Cart-stand on the Poonamallee Road, and similarly we should not be surprised if the stands on the Basin Road and in the Napier Park prove to have been given up from the ineligibility of the sites selected. In any case, it is desirable that the Commissioners should insist upon full information being laid before them concerning each of the abandoned Cart-stand.

Cinerators.

117. The construction of Cinerators was another project upon which Municipal funds appear to have been expended to little purpose. The original object of these structures and the advantages expected to be derived from them are thus explained in the annual Report of the Executive Engineer for the year 1869 :—

"One of the chief questions in the conservancy of a town is the ultimate "disposal of sweepings and rubbish. The cost of collection and transportation "during the past year has amounted to Rupees 1,40,000 which, for Madras, is a "very large sum as it represents nearly half the Municipal income from house and "land rates. Any reduction in this expenditure would therefore be most acceptable "to the rate-payers."

"The conditions necessary to ensure success are" :—

"1*st.* To burn the rubbish effectually. To do this, provision had to "be made to dry the sweepings artificially, previous to setting them on fire."

"2*nd.* To perform the operation inoffensively. The smoke had to be con-"sumed and the gases disinfected or purified."

"3*rd.* To do it economically. The furnace had to be so designed as to "enable the carts to empty direct into the consuming chamber, and the rubbish "not to require much fuel in burning."

We are informed that nine Cinerators have been constructed in different parts of the Town at an aggregate cost of Rupees 10,505-1-3 as shown below :—

		Rs.	A.	P.
1.	On Brick Kiln Road	2,810	1	6
2.	At Sewage Farm in DeMellow's Road	957	5	0
3.	At Rubbish Depôt in Barber's Bridge Road	755	10	7
4.	At Cart Depôt, Kistnampett... ...	614	10	4
5.	At the Trevelyan water works ...	819	1	10
6.	Triplicane Hindu Burial Ground ...	775	11	0
7.	On the Naval Hospital Road ...	1,553	6	6
8.	North end of Black Town... ...	917	1	5
9.	Cinerator in Wall Tax Street near the Basin Bridge	172	1	0
		9,375	1	2
	Contingencies generally for Cinerators ...	1,130	0	1
	Total...	10,505	1	3

Of the above, some have been found on trial to be complete failures and others have never been used.* The Committee appointed for reviewing the Budget Estimates of 1873-74 remarked in para 7 of their Report to the President, dated the 31st January 1873, that "the Cinerators, may be regarded as failures," on the ground that the establishment employed was utterly insufficient and unable to separate the night soil, &c., from the leaves, that the process of burning was conducted under very great difficulties, that in some there was no economy nor any advantage derived by the working of the Cinerators, that the smoke from the Cinerators was offensive and a great nuisance to the residents in their vicinity, that numerous complaints had been received on the subject, and lastly that the sweepings could be more easily and conveniently disposed of by being buried than by being burnt.

Model Parcheries.

118. We will notice one more instance of unprofitable expenditure of Municipal Funds. We refer to what are called "Model Parcheries." In the rage for improvement

* *Extract from a Memorandum from the President to the Sanitary Inspector, dated the 13th September* 1873.

"Let the working of all the Cinerators be discontinued for the present, and any Establishment we may have connected "specially with them be dispensed with."

..ch has given the Town its Cart-stands and its Cinerators, the idea of erecting ..del dwellings for the use of that section of the Population occupying our ..dying Parcheries appears to have been broached and taken up with avidity, and ..nguine expectations were entertained and held out of a remunerative return from ..e rent of the model dwellings into which the poor occupants of the various ..rcheries were to be bodily enticed. But the whole project is an admitted failure ..hile the money spent under this head of "Improvements" amounts to nearly ..,000 Rupees as shown below :—

Localities.	1871-72.			1872-73.			1873-74.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Menegar Choultry Road	3,073	1	3	18	2	8	179	15	0	3,271	2	11
Cox Parcherry, Chindadrepettah	4,907	14	3	526	5	2	...	...	...	5,434	3	5
Naval Hospital Road	110	6	7	425	4	5	571	9	7	1,107	4	7
Railway Bridge, Royapooram	359	3	6	12	15	0	...	...	...	372	2	6
Sydenham's Road... ...	234	11	3	...	...	...	...	...	...	234	14	3
Chuckler's Huts in Kistnampett	4	14	7	551	5	10	18	0	0	574	4	5
Alwarpett Odder Parcherry	12	7	4	...	...	...	...	...	...	12	7	4
Sawmy Naick Parcherry	69	7	2	...	...	...	...	...	...	69	7	2
Hall's Garden	59	8	7	...	...	...	...	...	...	59	8	7
Conore Road	36	14	4	...	...	...	...	...	...	36	14	4
Cootty Parcherry	8	10	0	...	...	...	...	...	...	8	10	0
Narriancaud Parcherry	121	0	2	57	8	0	...	...	...	178	8	2
Soopary Goonta Parcherry	2	0	0	159	5	10	...	...	...	161	5	10
Vasapmodoo Parcherry	74	6	6	10	12	6	...	...	...	85	3	0
Kulnan Parcherry	114	15	6	...	...	...	...	...	...	114	15	6
Adyar Parcherry	55	[illegible]	6	150	7	6	...	...	...	206	1	0
Ameer Baugh Parcherry	...	...	...	68	4	11	...	...	...	68	4	11
Labbay Parcherry	...	...	...	131	13	5	...	...	...	131	13	5
Chuckler's Village, DeMellow's Road	...	...	...	81	13	11	...	...	...	81	13	11
Mackays' Garden Parcherry	...	...	...	35	7	4	25	0	0	60	7	4
John Pereiraas' Parcherry	...	...	...	...	...	...	81	0	0	81	0	0
Contingencies on account of Parcheries ..	448	3	11	1,040	15	4	75	10	10	1,564	14	1
Total...	9,693	9	5	3,270	9	10	951	3	5	13,915	6	8

The above statement seems to us to comprise small sums given to the occupants of Parcherries as an inducement to remove from their present dwellings to spots appointed by the Municipal Officers. Such aid has doubtless been properly afforded, and indeed the intervention of the Municipality should have been confined to such grants-in-aid in all cases in which people were compelled on sanitary grounds to give up the dwellings occupied by them and to remove to build in other localities selected for them. The undertaking to provide model dwellings for the whole of our Parcherry population which amounts according to the last Census to 69,145 souls was a task beyond the limited resources of our Municipality, even if the measure was clearly desirable on other grounds and a well-grounded expectation could be entertained that the new dwellings would be willingly rented by the poor population for whom they were intended. The three model Parcherries which appear to have been actually built on the Mougar Choultry Road, at Chintadrepettah and on the Naval Hospital Road cost, it will be perceived, Rupees 9,813 while the income derived from them in the shape of rent in the last 3 years is given at Rupees 1,212-2-2 as shown in the margin, which is equal to about 4 per cent. on the outlay. We question whether this income will continue to be permanent, and even if it did, whether it would not be more than absorbed by the expenditure on account of repairs and maintenance of the buildings.

	1871-72.			1872-73.			1873-74.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Mougar Choultry ...	29	0	0	110	0	0	122	8	6	252	5	0
Cox Parcherry......	160	0	0	325	0	0	275	6	0	759	6	0
Naval Hospital ...	...	...	...	101	6	5	103	3	9	209	10	9
Total..	17[illegible]	0	0	536	6	5	[illegible]	11	9	1,212	2	2

119. We are at a loss to understand the item of contingencies on account of Parcheries which is entered at no less than 1,565 Rupees in the above statement.

Contingencies for Parcheries.

120. The following statement presents in one view the estimated and actual expenditure on account of the principal items under the head of contingent charges in the Municipal Budget :—

Contingent charges.

		Stationery.			Printing charges.			Advertising charges.			Clothing.			Miscellaneous.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1867 ...	Budget grant	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Expenditure	2,094	4	2	3,461	0	0	...	...		404	15	5	1,582	3	8
1868 ..	Budget grant	1,000	0	0	1,500	0	0	...	...		...	...	...	3,500	0	0
	Expenditure	339	0	3	1,269	2	0	938	1	0	135	12	0	1,173	10	6
1869 ...	Budget grant	3,000	0	0	1,300	0	0	1,000	0	0	...	...	...	1,500	0	0
	Expenditure ...	1,754	5	1	1,854	3	7	645	13	0	689	1	0	2,091	12	2
1870 ...	Budget grant	2,400	0	0	2,200	0	0	750	0	0	...	...	...	500	0	0
	Expenditure	1,799	4	7	1,670	12	4	592	10	0	322	9	6	1,251	14	8
1871-72	Budget grant	2,200	0	0	2,000	0	0	700	0	0	...	...	...	1,000	0	0
	Expenditure	2,406	14	2	1,805	3	10	851	2	0	278	8	0	1,927	13	11
1872-73	Budget grant	2,200	0	0	2,000	0	0	800	0	0	400	0	0	1,200	0	0
	Expenditure	1,537	15	11	2,525	13	0	1,190	2	0	445	4	0	1,130	9	0
1873-74	Budget grant	2,200	0	0	2,200	0	0	1,000	0	0	400	0	0	1,000	0	0
	Expenditure	1,216	7	0	1,968	15	1	1,466	10	0	516	11	7	851	15	11
	Total Expenditure...	12,048	3	2	14,558	1	10	5,684	6	0	3,090	13	6	10,012	15	10
	Average...	1,721	2	9	2,079	11	8	947	6	4	441	8	9	1,430	6	10

121. As already stated by us in another part of this report, we are of opinion that the charge on account of stationery which averages at present nearly 1,700 Rupees a year or 142 Rupees a month may be reduced by greater attention to its custody and mode of distribution.

Stationery vide para 72 supra.

122. The printing charges have greatly increased since 1870 in which year they amounted to Rupees 1,671 whilst in 1872-73 they were upwards of 2,500 Rupees and in the year last past 1873-74 nearly 2,000 Rupees. We understand that all printing and binding work for the Municipality is now done on contract with the Oriental Press. But owing to increasing competition the rates of charge for printing are continually decreasing and it seems probable that by fresh arrangements the charges now incurred under this head may be reduced.

Printing charges.

123. We are not aware why the charges for advertising are increasing every year as shown in the statement already given. In 1868 they amounted to 938 Rupees, but in the two following years, they fell to 646 and 593 Rupees respectively. In the three years 1871-72, 1872-73 and 1873-74 which have since elapsed, however, the amount expended under this head has been 851, 1,190 and 1,467 Rupees. There has been no change in the law since 1867 which might be supposed to entail a larger amount of advertising now than heretofore, nor are we aware that the rates charged by Newspaper Proprietors have been latterly increased. We call attention to the subject that the expenditure on this item may be watched and kept down as much as possible.

Advertising charges.

124. We understand that it is the practice to provide clothing at the expense of the Municipality to the Office Peons and those attached to the out-door establishment of the conservancy department. Although a similar practice does not exist in any of the Public Offices under Government, and the Municipal peons are fully as well paid as Government peons, we have no wish to interfere with what will now be probably contended for as a time-honored custom, provided the expenditure is kept within due limits. We presume the number of peons enjoying this perquisite is fixed or at all events does not vary much from year to year, yet it will be seen that while the charge for clothing was only 322 Rupees in 1870 and 278 in 1871-72 it rose to 443 Rupees in 1872-73 and to 517 Rupees in 1873-74.

Clothing.

125. This head of expenditure comprises numerous petty items of a varying, uncertain and incidental nature which it is unnecessary to particularize in this report. It is satisfactory to note that the amount expended which was so high as 1,928 Rupees in 1871-72 was only 852 Rupees in 1873-74.

Miscellaneous.

126. In concluding this section of the report, it will be useful to present in one view the aggregate Municipal expenditure under all heads in each year since the introduction of the present Act and this is done in the following abstract :—

Aggregate Municipal expenditure.

Total Municipal Expenditure.

	RS.	A.	P.
1868	5,34,928	7	11
1869	6,70,422	13	7
1870	5,52,590	1	11
1871-72	5,97,695	4	6
1872-73	5,27,457	9	9
1873-74	5,25,938	10	5

Although the expenditure since 1871-72 shows a decrease, we presume that it is limited only by our limited means ; and that if more funds were available the difficulty would be not how to spend them but how to keep expenditure in check.

and within due bounds. While it would be false economy to grudge expenditure on well-considered and well-executed projects of reform and improvement (and it is by such expenditure only that the rate-payers can be reconciled to the increased and increasing Municipal burdens thrown upon them) we cannot too strongly deprecate any diversion of funds wanted for far more useful purposes to such projects as "model dwellings," "Municipal Cart-stands" and ornamental "Cinerators."

VI.—The Sources of Municipal Income.

House and Land rates.

127. After the foregoing review of the expenditure side of the Municipal balance sheet, it seems fitting that we should briefly notice the chief sources of income which furnish our ways and means. The rates on houses, buildings and lands first claim attention. These are levied under sections 69 to 82 of the Act at the rate of $7\frac{1}{2}$ per cent. on the annual value of the property assessed. Taking the six complete years which have elapsed since the present law (Act IX of 1867) came into force, we find that the demand on account of House-tax has been as follows :—

	Rs.	A.	P.	Rate of increase.
1868	2,38,396	0	0	...
1869	2,43,530	0	0	2·15
1870	2,46,249	0	0	1·11
1871	2,51,727	0	0	2·22
1872	2,54,649	0	0	1·16
1873	2,59,693	0	0	2
Total...	14,94,244	0	0	...
Average...	2,49,040	0	0	...

It is satisfactory to note a steady advance every year in this item of Municipal revenue which may be roughly stated to yield about one-half of our total income. It is strange that the rate of increase is alternately one and two per cent. Taking the first and last years of the series, the demand on account of House-tax has increased by 21,297 Rupees in six years or by very nearly 9 per cent.

The rent value.

128. The rent value or rental on which the above annual demand is assessed is shown by the following figures :—

	Rs.	A.	P.
1868	31,78,576	0	0
1869	32,47,023	0	0
1870	32,83,286	0	0
1871	33,56,322	0	0
1872	33,96,313	0	0
1873	34,62,546	0	0

In 6 years the annual rental has risen from $31\frac{3}{4}$ lacs to about $34\frac{3}{4}$ lacs of Rupees; in other words, if the figures given are correct, the value of house-property in Madras has increased at the rate of about half a lac of Rupees per annum. This represents, at $7\frac{1}{2}$ per cent., an addition of about 3,800 Rupees a year to the revenue, and shows that if this rate of increment continues, the assessment on houses and buildings will be a steadily expanding source of income. But the real criterion of our resources and of the efficiency of the administration must be in sought in the actual collections made and paid into the Treasury, and these are shown by the following abstract :—

Years.	Settled demand.	Amount collected up to 31st August 1874.	Amount remitted.	Balance.	Per centage of Col. 4 & 5 to Col. 2.
1.	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
1868	2,38,396	2,31,368	7,141	42	3
1869	2,43,530	2,38,796	4,481	253	2
1870	2,46,249	2,41,837	4,132	280	1·8
1871	2,51,727	2,46,343	4,913	535	2·2
1872	2,54,649	2,47,883	5,175	1,835	2·7
1873	2,59,693	2,43,697	5,544	10,563	6·2
Total...	14,94,244	14,49,924	31,386	13,508	...
Average...	2,49,040	2,41,654	5,231	2,251	...

Comparing the first and last years of the series we have seen that in the six years comprised in the period, the settled demand showed an increase of 21,297 Rupees or 9 per cent.; but it will now be perceived that excluding the amount remitted and the outstanding balance, the *actual collections* show an increase of 12,329 Rupees only or little more than 5 per cent.

How far the present valuation is correct.

129. But the most important point in connection with the house and land rates to which we wish to direct attention is whether the valuation on which the assessment is based is fairly made, and whether the assessment reaches every house and house owner in Madras Regarding the first of these points, the only means we have of judging is furnished by the following particulars :—

	Number of Houses assessed.	Total valuation.	Difference in Houses.	Difference in Valuation.
	No.	Rs.	No.	Rs.
1867	29,969	31,48,444	......	......
1868	31,265	31,78,576	+ 1,296	+ 30,132
1869	31,364	32,47,023	+ 99	+ 68,447
1870	31,350	32,83,286	— 14	+ 36,263
1871	31,427	33,56,322	+ 77	+ 73,036
1872	31,479	33,96,313	+ 52	+ 39,991
1873	31,459	34,62,546	— 20	+ 66,233

It will be seen that while an increase of 1,296 houses in 1868 over the previous year is accompanied by an increase of Rupees 30,132 in the rental, an addition of only 99 to the number of houses in 1869 is followed by a rise of upwards of 68,000 Rupees in the rent value. In the next year 1870, there is a slight falling off in the number of houses, and yet the rental is increased by more than 36,000 Rupees. The next two years show a slight addition to the number of houses assessed accompanied by a very large increase in the rent value. In the last year of the series, with a falling in the number of houses an addition of no less than 66,000 Rupees is made to the valuation. We would not be understood by these remarks to mean that the increase in the valuation should correspond with the increase or decrease in the number of houses brought under assessment. On the contrary, we know that from various causes the value of house and landed property has a tendency to rise and is rising in Madras; but the very unequal increments shown by the figures before us can hardly represent this natural expansion. A careful analysis of the figures for the different Municipal Divisions discloses yet more glaring anomalies, but we trust that what has been above adduced is enough to show that the rent value as entered in our Registers must be accepted with caution.

Whether the Assessment embraces all house-property.

130. As regards the second point—namely whether all house-property in Madras is brought under assessment we have seen that the number of houses assessed was

In 1868...	... ...	31,265
„ 1869...	... ...	31,364
„ 1870...	... ...	31,350
„ 1871...	... ...	31,427
„ 1872...	... ...	31,479
„ 1873...	... ...	31,459

If we add to these figures the number of houses exempted* from assessment under the provisions of the concluding part of Section 69 and Section 70, the total number of houses in Madras according to our assessment Registers will still be under 37,000. Now, according to the last census which is admitted on all hands to have been a most successful operation, the number of houses in Madras is

*1867	...	...	6,572
1868	...	...	5,496
1869	...	...	5,358
1870	...	...	5,499
1871	...	...	5,472
1872	...	...	4,767
1873	...	...	5,213

Terraced	... ...	5,585
Tiled	... ...	35,404
Thatched	... ...	10,752
	Total...	51,741

against 36,672 houses according to the Municipal Assessment Registers for 1873. Taking the different Municipal divisions we arrive at the following comparison:—

No. of houses &c. assessed	...	31,459
No. of do exempted	...	5,213
		36,672

	Number of Houses according to the last census.	Number of Houses according to the assessment registers for 1873.	Difference.
1st Division	10,912	4,112	—6,800
2nd do.	7,493	7,213	— 280
3rd do.	5,762	5,864	+ 102
4th do.	1,492	850	— 642
5th do.	7,533	5,714	—1,819
6th do.	2,843	1,537	—1,306
7th do.	9,537	6,919	—2,618
8th do.	6,169	4,463	—1,706
Total...	51,741	36,672	—15,069

The number of houses brought on the Municipal Registers is thus 15,069 less than that brought out by the census—a difference of more than 40 per cent. The reason assigned for this large difference is that Parcherries, Bazaars and like blocks of buildings are numbered in the Municipal Books by blocks and according to the ownership of the land on which they are situated, whereas in the Census enumeration, each of the huts &c., composing such blocks reckoned for a separate building. We have no doubt that this reason is in the main correct; for it will be seen that in the 2nd and 3rd divisions which constitute the heart of the Town the difference between the Municipal and Census accounts is trifling, while in the other divisions in which there are numerous outlying Parcherries, Woddurs' settlements &c., the difference is considerable. Still, seeing that the entire number of thatched buildings according to the census is only 10,752 while the total difference to be accounted for is upwards of 15,000 we are not without doubts that some portion at least of the variation must be due to errors either in the Municipal Registers or in the Census returns; but as the latter are regarded as correct, the conclusion is that the former are not so accurate as they ought to be. We simply draw attention to the subject in order that in revising the Registers or readjusting the valuation hereafter, occasion might be taken to institute a searching scrutiny and bring to account any properties now inadvertantly omitted from and escaping assessment.

The tax on Arts, professions, trades or callings.

131. The tax on Arts, Professions, Trades or callings is another source of Municipal income. It is collected under sections 57 to 62 of the Act. The estimated income and the actual receipts under this head from 1868 are shown in the following table :—

	Budget provision.			Actual receipts.		
	Rs.	A.	P.	Rs.	A.	P.
1868	1,40,000	0	0	83,907	0	0
1869	1,29,000	0	0	69,524	0	0
1870	85,000	0	0	76,826	0	0
1871-72	87,500	0	0	90,246	0	0
1872-73	90,000	0	0	55,996	0	0
1873-74	82,000	0	0	53,510	0	0
Total...	6,13,500	0	0	4,30,009	0	0
Average...	1,02,250	0	0	71,668	0	0

The working of the tax has been unsatisfactory.

This tax is perhaps the most unsatisfactory item of Municipal revenue. It would seem to defy even a tolerable estimate being framed before-hand of each year's probable out-turn. In the Budget of the first two years 1868 and 1869 the estimated receipts were put down at 1,40,000 and 1,29,000 Rupees, whereas the actual collections proved to be not much more than one-half of the estimates. In the year following it was not so bad. In 1871-72 the estimate was luckily more than realized, but in the past two years 1872-73 and 1873-74 while the probable proceeds of the tax were computed at 90,000 and 82,000 Rupees respectively, the receipts have amounted to but 56,000 and 53,500 Rupees. In the earlier years of the tax, no doubt it was difficult, in the absence of proper data, to arrive at even a tolerable approximation to the eventual result, but it does seem strange that after the experience of the previous *four* years the disparity between the expected and actual out-turn in the two last years of the series should have been so marked. But the fact is the tax does not appear from the commencement to have been assessed with any care. At least no complete or accurate registers are forthcoming for any year previous to 1873, and the scanty information supplied to us regarding the number of persons assessed to the tax has been drawn from the books for that one year. The following is the statement furnished to us for 1873 :—

Division.	Number of persons assessed.	Amount of Tax.				Total.	
		Arrears.		Current.			
		Rs.	A.	Rs.	A.	Rs.	A.
1	747	3,183	12	4,532	0	8,015	12
2	2,493	18,192	2	23,285	0	41,477	2
3	3,386	29,869	2	53,343	0	83,212	2
4	202	1,274	8	1,063	0	2,337	8
5	922	5,116	8	9,312	0	14,428	8
6	208	1,780	8	3,740	0	5,520	8
7	1,408	12,323	6	12,565	0	24,888	6
8	372	4,496	6	2,660	0	7,156	6
Total...	9,738	76,536	4	1,10,500	0	1,87,036	4

It will be observed that the total number of persons brought under the operation of the tax was 9,738; that the amount assessed was 1,10,500 Rs., and that, in addition to this, about three-fourths of that sum or Rs. 76,536 are entered against many of the same persons as arrears for previous years. That is, A is discovered for the first time in 1873 or five years after the introduction of the Act to have escaped taxation from the out-set, and therefore comes in not only for the amount of the tax imposed upon him for 1873 which we will call *a* but also for 5 times *a*—the arrears for the previous 5 years at the rate fixed for 1873. Such, as we understand it, are the arrears entered in column 3, and it does seem to us more than doubtful whether any considerable portion of this will ever be realized. Of the current demand Rs. 1,10,500 entered in column 4, but 46,000 Rupees or little more than 40 per cent. appears to have been recovered up to the end of August 1874.

Actual receipts.

132. Reverting to the table given at para 131 above, it will be seen that the actual receipts have latterly fallen off in a very marked manner. They amounted to 84,000 Rs. in 1868, to [illegible],500 in 1869, to 76,800 Rs. in 1870 and to 90,200 Rs. in 1871-72, but in the last two years they were only 56,000 and 53,500 Rs. Why this tax has worked so badly from the commencement and why it has so fallen off we are unable to understand.

Unequal incidence of the tax.

133. We have shown that the number of persons assessed to the tax in 1873 was 9,738 and the question arises whether the entire number of those pursuing the numerous trades, professions and callings enumerated in Schedule C appended to the Municipal Act is really under 10,000 in the Town of Madras. If we refer to the census returns again, we will find a classified list of occupations with the population under each given in statement No 24 appended to the Report, which gives the total number of persons following some occupation or other at 1,40,651 or more than fifteen times the number on the municipal books. Of course the bulk of this 1,40,651 are laborers and workmen and petty dealers and artizans who do not come within the incidence of the tax, but after making the most liberal deductions on this account, the residuum of those following the different trades, professions and callings liable to the tax must it seems to us considerably exceed the number brought on the Municipal Registers. We invite attention to the following particulars extracted from the census statement already referred to :—

Auctioneers	6
Merchants	9,210
Bankers	367
Sowcars	39
Agents	53
Gumastahs	1,853
Barristers and Lawyers	13
Solicitors	10
Vakeels	21
Assistant Engineers	6
Surgeons	3
Physicians	21
Doctors	211
Dentists	2
Owners of Markets	21
Hotel-keepers	41
Apothecaries	50
Brokers	696
Money dealers	44
Hawkers	235
Native Doctors	334
	13,236

If to these we add even a small proportion of the different retail dealers, manufacturers, artizans and traders (and class VI of Schedule C it will be seen, goes down so low as to embrace all, the gross rental of whose places of business is estimated at no more than 2 Rupees a month) the number of persons liable to the tax must it seems to us much exceed 10,000. There is every reason to believe that the tax is evaded, is consequently unequal in its incidence, unproductive and unpopular. If a better tax could be substituted it would be a decided advantage to abolish the professional tax, but so long as it is retained and forms a part of our fiscal system, every endeavour should be made to apportion the burden equitably and lay under contribution all persons liable to the tax.

Liquor License.

134. Regarding the tax on Liquor License, we have no remarks to offer. Lists of liquor shops are obtained from the Collector of Madras and the tax is adjusted with reference to Schedule CII.

The tax on Carriages, horses and other animals.

135 The tax on Carriages, Horses and other animals is another item of Municipal revenue and is levied under sections 36 to 43 of the Act. The income derived from this source from 1868 is shown below :—

	Budget estimate.	Actual receipts.
	Rs.	Rs.
1868	55,000	45,065
1869	45,500	44,115
1870	45,800	42,250
1871	45,000	37,738
1872-73 ...	43,000	39,687
1873-74 ...	46,000	43,384
Total...	2,80,300	2,52,239
Average...	46,717	42,040

Here is thus another source of revenue not in a very flourishing condition. The income estimated at 55,000 Rupees in 1868 fell off to 43,000 Rupees or by more than one-fifth in 1872-73. So also the actual receipts which amounted to 45,065 Rupees in the first year declined to 39,687 in 1872-73. The figures for 1873-74 show indeed some sign of revival from past depression, but whether this will prove to be merely transitory or whether the revenue will go up again to its former figure remains to be seen. The following statement will be useful as showing the number of carriages, horses and other animals (classified as in Schedule A of the Act) on which the tax has been levied each year :—

	4 Wheeled carriages on springs drawn by a pair of Horses.	4 Wheeled carriages on springs drawn by a horse or a pair of Ponies.	2 Wheeled carriages on springs drawn by a horse, mule, bull or bullock.	Horses over 13 hands.	Horses of or under 13 hands or mule.	Elephants.	Camels.	Horses of or under 11 hands.	Bullocks or Bulls.	Male Buffaloes.	Asses.	Dogs.	Total.
Registered during 1867-68 ...	490	3,132	1,735	3,271	2,130	2	..	445	5,228	32	117	2,005	18,587
Do. 1868-69 ...	495	3,153	1,856	3,213	2,259	2	...	523	5,401	17	66	1,294	18,273
Do. 1869-70 ...	449	2,991	1,850	2,939	2,189	2	..	542	4,886	5	71	1,014	16,938
Do. 1870-71 ...	444	2,835	1,815	2,835	2,039	1	...	553	4,624	2	65	900	16,166
Do. 1871-72 ...	408	2,528	1,783	2,610	1,848	3	...	488	4,452	1	74	667	14,862
Do. 1872 73 ...	441	2,635	1,853	2,774	2,009	2	..	497	4,871	30	81	838	15,941
Do. 1873-74 ...	436	2,672	1,829	2,800	2,740	2	..	185	5,024	65	34	796	16,583
Total...	3,163	19,946	12,721	20,495	15,214	14		3,143	34,486	146	508	7,514	1,17,350

It will be observed that there is a marked falling off in the better descriptions of carriages and horses liable to the tax, and also in the number of small ponies under 11 hands and of bullocks, asses and dogs. The number of 4 wheeled carriages on springs drawn by a pair of horses which was 490 in 1868 is 436 in 1873-74. So also 4 wheeled carriages drawn by a single horse or a pair of ponies and the number of horses over thirteen hands have both declined, the one from 3,132 in the first year of the series to 2,672 in the last, and the other from 3,271 to 2,800. The number too of small ponies under eleven hands and that of bullocks, asses and dogs all show a falling off. No satisfactory explanation has been given of this state of things, though a scrutiny of the annual registers and a comparison of those of one year with another ought to show where and why the decrease occurs. Such a scrutiny should in our opinion to be made if only to prevent the continued decline of this item of revenue which is likely to form always a component part of the Municipal income. The annual exodus of Government to the Hills of late years may in some degree account for the falling off in the number of the better descriptions of carriages and horses taxed, but there must be other causes for so general a falling off as is disclosed by the figures given. We do not think the Collector or any other officer of the Municipality can spare sufficient time to examine the registers and trace the causes of the falling off in the manner we have indicated. We would therefore suggest that two or three of the Commissioners be requested to form themselves into a Committee, to make the scrutiny and report the result.

Registration of carts and other vehicles without springs.

136. We have not many remarks to offer under this head. The carts are registered every half Year and pay a fee of 2 Rupees for each registration. The revenue annually derived from this source since 1868 is shown below :—

	Budget Estimate.	Actual Receipts.
	Rs.	Rs.
1868	12,000	11,822
1869	11,300	13,008
1870	12,040	12,428
1871-72	12,500	13,050
1872-73	12,500	12,599
1873-74	12,000	12,776

137. Tolls will be found fully noticed in another part of this report, and it only remains for us to make one observation in this place in connection with them. Section 49 of the Municipal Act requires that tolls "shall be levied upon all carriages, carts, horses, and other animals entering the Municipal limits." Now, it seems to us that under this provision Railway carriages entering the municipal limits may be considered liable to the payment of tolls and yet none we believe are leived. Considering how much of the traffic by the great Western Trunk Road has been drawn off by the Madras Railway, it must make a great difference in the receipts of the Municipality whether Railway carriages are subjected to the payment of tolls or not, and as the Railway system is extended and attracts to itself more and more the ordinary road-traffic, the question will assume great importance as regards not only the Madras, but all up-country, Municipalities, if tolls are to be retained as an item of Municipal revenue.

Tolls.

138. It remains to notice the ground rents transferred to the Municipality under the orders of Government dated 30th May 1870, No. 781, to be collected as a branch of Municipal revenue.

Ground Rents.

Ground rent is a monthly charge collected from the following classes of petty dealers for the occupation of land within the Municipal limits, not covered by Quit rent certificates:—

(1) Salesmen and petty basket dealers in the evening and China Bazaars and streets connecting them.

(2) Persons who sell goods or keep cattle on pyals or verandahs built on pieces of land lying between that covered by their Quit rent certificates and the drain of the street.

(3) Casual small dealers who squat on road sides.

These petty dues were collected on behalf of Government by the Collector of Madras up to the end of Fusly 1279 when they were made over to the Commissioners, as already stated, because the legality of the demand on the part of Government was questioned as the road-sides and projections for the occupation of which the tax is levied were no longer Government property but vested under the Municipal Act in the Municipal Commissioners. The uncollected bills of the then current Fusly 1279 and the collection of the demand from Fusly 1280 were accordingly transferred to the Municipality. The demand for five years under Government management is shown in the following statement:—

	Fusly 1274.			Fusly 1275.			Fusly 1276.			Fusly 1277.			Fusly 1278.			Total.			Average for 5 years.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
On road sides and pials not situated in Naineappah Naick Street	7,373	7	6	6,832	5	3	5,846	11	11	5,438	8	4	5,631	13	3	31,122	14	3	6,224	9	3
On do. do. in Naineappah Naick Street (the Evening Bazaar)	793	7	2	822	15	0	781	1	5	684	2	8	663	2	3	3,744	12	6	748	15	4
Total...	8,166	14	8	7,655	4	3	6,627	13	4	6,122	11	0	6,294	15	6	34,867	10	9	6,973	8	7

About 5,500 Rupees out of this demand appears to have been collected on an average.

139. The subjoined figures show the results of Municipal management since the transfer of the collection to it:—

Result under Municipal management.

	Budget Estimate.			Actual Collections.		
	RS.	A.	P.	RS.	A.	P.
1870	...	...	...	1,033	8	4
1871-72	6,000	0	0	1,908	2	8
1872-73	3,000	0	0	2,359	2	5
1873-74	2,500	0	0	1,250	4	8
Total...	11,500	0	0	6,551	2	1

Where upwards of 5,000 Rupees used to be realized by Government *every year* we have succeeded in collecting that sum in the *three* complete years which have elapsed since the date of the transfer, and every year increasing difficulty is said to be felt in recovering these petty dues. This is owing to the Municipality not possesssing the sammary powers of collection conferred upon the Collector of Madras by Madras Act VI of 1867. When the collection was transferred to the Commissioners a change in the Law was needed to arm them with the necessary powers. But this was apparently overlooked and the result has been immunity of many of the payers from the payment of the customary dues. The difficulty has we observe been repeatedly pointed out by the Collector. It has already occasioned and is occasioning considerable loss in an item of revenue which, even under the most [illegible] powers of distraint, must prove difficult of collection, and we trust that no further delay will be allowed to occur in taking legislative action to cure the defect.

140. The chief sources of Municipal income have now been noticed. Of miscellaneous receipts, we have already referred, in connection with the establishments, to the receipts from Market stalls, slaughter houses, sale of rubbish, grazing and avenues and Sewage Farms. The only items under this head which we desire to notice in this

Miscellaneous receipts.

place are the receipts from the sale of hay and the fee levied from persons visiting the People's Park. The revenue derived from hay is shown in the following abstract :—

Sale of hay.

	Budget Estimate.			Actual Receipts.		
	Rs.	A.	P.	Rs.	A.	P.
1867	4,000	...	...	2,146	0	0
1868	2,000	0	0	1,038	0	0
1869	2,000	0	0	6,947	0	0
1870	4,500	0	0	2,461	0	0
1871-72	4,500	0	0	2,088	0	0
1872-73	4,500	0	0	3,313	0	0
1873-74	4,500	0	0	857	0	0
Total...	26,000	0	0	18,850	0	0
Average...	3,714	0	0	2,693	0	0

This item of income is thus subject to extreme fluctuations. From nearly 7,000 Rupees in 1869 it fell off to 857 Rupees in the year last past 1873-74. We are not sure that the present system of vending the hay by retail on account of the Municipality is the best. It must take up the time of the executive which might be better employed and is otherwise open to obvious objection. We find that it has been more than once suggested by the Budget Committee that both this item and the "Tiger Collections" should be farmed out and we are of opinion that the suggestion is worthy of adoption.

Tiger collections.

141. The "Tiger Collections" show a steady and gradual increase :—

	Budget Estimate.			Actual Receipts.		
	Rs.	A.	P.	Rs.	A.	P.
1870	2,500	0	0	1,504	0	0
1871-72	1,800	0	0	1,623	0	0
1872-73	1,500	0	0	1,758	0	0
1873-74	1,500	0	0	1,8[illegible]	0	0
Total...	7,300	0	0	6,715	0	0
Average...	1,825	0	0	1,679	0	0

If this item is farmed out, not only will the pay of the sergeants now employed in making the collections be saved, but such frauds as have been recently discovered will be rendered impossible. But it will be necessary, on the other hand, to guard against extortion by the farmers of the fees, and precautions similar to those adopted in the case of tolls will probably be needed.

Aggregate Municipal Revenue.

142. We will now present in one view the revenue derived from all sources in each of the six complete years which have elapsed since the present Municipal Act came into force :—

	Budget Estimate.			Actual Collections.		
	Rs.	A.	P.	Rs.	A.	P.
1868	5,87,388	0	0	5,31,649	0	0
1869	5,66,188	0	0	4,88,883	0	0
1870	5,49,762	0	0	5,43,585	0	0
1871-72	5,44,310	0	0	5,23,496	0	0
1872-73	5,48,960	0	0	4,99,279	0	0
1873-74	5,43,520	0	0	4,76,564	0	0
Total...	33,40,128	0	0	30,63,456	0	0
Average...	5,56,688	0	0	5,10,576	0	0

While the average revenue is thus somewhat above 5 lacs of Rupees, it will be seen that in three out of the six years it was below that sum, and that in the year last past viz., 1873-74 it amounted to no more than 4¾ lacs. Judging from these figures, the Municipal revenues would not seem to possess any elasticity, nor, if we take account of the number of demand notices and warrants issued each year and the fees collected under these heads, do those revenues, such as they are, seem to be collected with any ease. The entries in the margin show that 3,421 Rupees are collected on an average in each year in the shape of fees on the coercive processes issued for collecting the Municipal revenue; and this sum, on the receipts of the past year 1873-74, amounts to ¾ per cent. That is for every 100 Rupees collected, a resort to coercive process was found necessary which entailed a charge of 12 annas on the defaulters. The revenue thus collected in 1873-74 was, it will be seen, the lowest in the period comprised in the series. In 1870, the amount realized reached Rupees 5,43,585, but in the immediately following year it fell off by 20,000 Rupees and stood at 5,23,496. In the next year 1872-73 again, there was a further fall of upwards of 24,000 Rupees, while the results of the past year 1873-74

	Amount of demand and warrant fees realized.		
	Rs.	A.	P.
1868	4,830	0	0
1869	3,481	0	0
1870	2,853	0	0
1871-72	3,360	0	0
1872-73	2,972	0	0
1873-74	3,030	0	0
Total ...	20,526	0	0
Average ...	3,421	0	0

show a still further decline to the extent of 23,000 Rupees. So that in four years, the revenue has retrograded by no less than 67,000 Rupees which is between one-seventh and one-eighth of the entire Municipal income. Thus with a falling income and a naturally rising expenditure, we are burning the candle at both ends, and are forcibly reminded of our duty to the rate-payers—of the necessity of carefully husbanding our resources and practising the most rigid economy. This brings us to the concluding section of our report—namely the financial result of the reductions and other measures of economy we have felt called upon to recommend in the course of this report.

VII.—Financial result of the reductions proposed and suggestions for securing the efficiency of the establishments.

143. It remains for us to exhibit in one view the aggregate financial result of the reductions and changes recommended by us. This is done in the following figured abstract :—

Aggregate financial result. Appendices A and B.

As per Appendix A.

		Present Scale.				Proposed Scale.				Difference.		
		No. of Servants.	Salary.			No. of Servants.	Salary.					
		No.	Rs.	A.	P.	No.	Rs.	A.	P.	Rs.	A.	P.
Engineer's Department.												
In-door	Vide para 27	12	311	0	0	6	184	0	0	— 127	0	0
Out-door ...	do. ... 34	20	517	0	0	9	317	0	0	— 200	0	0
Water works Establishment.												
In-door ...	do ... 38	4	96	0	0	2	37	0	0	— 59	0	0
Out-door ...	do ... 48	33	712	0	0	30	558	0	0	— 154	0	0
Fire Engine	do ... 49	5	44	0	0	5	44	0	0	......	...	...
People's Park	do ... 50	41	348	0	0	41	348	0	0	......	...	...
Bullock Establishment	do. 51	10	51	0	0	...	......	...	.	— 51	0	0
Establishment for feeding the Animals	do. ... 52	8	48	12	0	8	48	12	0	......	...	...
Napier Park	do. ... 50	10	58	0	0	9	38	0	0	— 20	0	0
Establishment for watering the Mount Road	do. ... 56	29	178	0	0	...	......	...	...	— 178	0	0
Do. for planting avenues	do. 58	25	180	0	0	1	50	0	0	— 130	0	0
Do. for planting esplanades and maintaining wire fences	do. ... 63	2	15	0	0	2	15	0	0	......	...	...
Sanitary Department.												
In-door	Vide para 68	9	166	0	0	5	104	0	0	— 62	0	0
Out-door ...	do. 81 & 82	832	9,133	5	4	54	8,610	8	0	— 522	13	4
Boat Establishment	do. 80	26	129	8	0	...	......	...	...	— 129	8	0
Rubbish Depôt do.	do. 80	15	125	0	0	...	......	...		— 125	0	0
General Market do.	do. 83	11	95	0	0	1	25	0	0	— [illegible]	0	0
Slaughter houses do.	do. 84	25	234	8	0	...	......	...	..	— 231	8	0
Mortuary do.	do. 86	19	378	0	0	16	339	0	0	— 39	0	0
Sewage farm do.	do. 85	20	150	0	0	20	150	0	0	......	...	...
Assessor's Dept.	**do. 91**	18	482	0	0	15	384	0	0	— 98	0	0
Collector's do.	**do. 104**	78	1,427	0	0	51	1,009	0	0	— 418	0	0
General do.	**do. 110**	21	845	0	0	25	737	8	0	— 107	8	0
	Monthly...	1,273	15,724	1	4	300	12,998	12	0	— 2,725	5	4
	Annual...	...	1,88,689	0	0	...	1,55,985	0	0	—32,704	0	0

As per Appendix B.

		Present scale.			Proposed scale.			Difference.		
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Engineer's Department.										
People's Park Bullocks	Vide para. ... 51	1,766	0	0	720	0	0	—1,046	0	0
Establishment for watering the roads	do. ... 56	1,112	0	0	1,624	0	0	+ 512	0	0
Do. for planting and care of avenues	do. ... 58	2,178	0	0	2,000	0	0	— 178	0	0
Sanitary Department.										
Original cost of carts, cart-sheds and workshop and repairs and expenditure for do.	do. ... 75	12,529	0	0	5,670	0	0	—6,859	0	0
Expenditure for digging pits for burying the sweepings &c. and for repair of boats	do. ... 80	5,252	0	0	5,000	0	0	— 252	0	0
Other items of expenditure as per Budget	... ...	12,800	0	0	12,800	0	0	......	...	...
Collector's Department.										
Expenditure on account of extra writers, Commission to Distraint Officers and extra coolies	do. 106	1,281	7	2	635	0	0	— 646	7	2
	Total...	36,918	7	2	28,449	0	0	—8,469	7	2
	Grand Total...	2,25,607	7	2	1,84,434	0	0	—41,173	7	2

Thus the proposed reductions in the establishments of the different departments and the savings estimated to accrue, so far as a calculation can be made, in other items of expenditure by the changes advocated by us amount in the aggregate to Rupees 41,173 per annum. This is about one-twelfth of the present Municipal revenue and is no bagatelle compared with our present means and resources. That our means are exceedingly limited and our resources few, that we have exhausted nearly every expedient for increasing the Municipal revenues, that with the exception of the Octroi or Town duties about the expediency of introducing which into Madras, opinion is divided, no new source of income has been even suggested and that many improvements of a pressing character are at a stand-still or laid aside for want of funds are facts which, though they but inadequately describe the condition of the Madras Municipality, call for the exercise of the most rigid economy. Madras labors under peculiar disadvantages compared with Calcutta and Bombay. Calcutta with a revenue of $22\frac{1}{2}$ lacs is but $6\frac{1}{2}$ square miles in extent with 109 miles of roads. Bombay with an income of $30\frac{1}{2}$ lacs is 19 square miles with 124 miles of roads, while Madras with a little more than one-fifth of the revenue of Calcutta and one-sixth of that of Bombay covers an area of no less than 27 square miles with nearly 175 miles of roads. We have incurred a large debt for our Waterworks which are still incomplete and will cost more money to finish, and are without the means of paying the interest on that debt. We have a large Drainage scheme on hand which will cost several years' revenue and for which fresh liabilities must be incurred. The charge for interest alone is likely in a few years to prove a

The Madras Municipality as compared with that of Calcutta and Bombay.

serious burden on the Municipal revenues. Economy in such circumstances is not simply a virtue but a necessity. If, as we trust we have shown, economy in the present Municipal expenditure can be effected without impairing efficiency we hope that no considerations of individual hardship or preference for existing arrangements on mere conservative grounds will be allowed to interfere with the carrying out of the reductions and changes suggested. We are aware that the revision of the establishments will lead to a considerable number of servants being thrown out of employment, and of considerable individual hardship being thus inflicted; but this is unavoidable under the circumstances. Where the interests of the few come in opposition to those of the many, we have no choice but to sacrifice the one to the other. At the same time, not only every possible consideration should be shown to the discharged servants, but the reductions and changes should be so carried out as to be least felt by those affected by it. We would select the most useful and efficient for retention in the service and dispense with those who from length of service, physical infirmity or other cause may be unfit for protracted employment. These should be admitted to the benefit of such pensions or gratuities as they might be entitled to under the rules. And if any deserving men fit for active duty have unfortunately to be dispensed with, we would keep a list of such in the President's Office and give them the preference in filling up vacancies occurring hereafter. And lastly permission might be sought from Government to include them also in the lists of public servants thrown out of the service for no fault of theirs which are to be circulated to Collectors and published in the Gazette under G. O. Financial Department 19th March 1874. No. 465.

Economy a necessity.

How the proposed reductions should be carried out.

144. The Municipal establishments being thus reduced to the scale proposed by us for the different departments, the next step will be to take the most effectual means to prevent their being increased again at pleasure hereafter. We have had occasion in the course of our present inquiries to notice repeatedly the absence of any thing like fixity in the establishments maintained. Take the Budgets or the actual departmental pay abstracts for any two years, and it will be found to a certainty that both appointments and salaries differ, and differ widely. Confine yourself to one year's abstract and compare the establishments maintained at any two different portions of the same year, and you will find that they are not the same. Even while we are writing, we hear of changes in this or that department—an overseer or a clerk being created here, and one thrown out there, or one having his pay reduced here, and another having it raised there. We cannot too strongly condemn such continual trimming of and meddling with the establishments in a branch of the administration which in its present shape has existed sufficiently long to enable a tolerably correct judgment to be formed of our actual requirements. Such changes are objectionable in the last degree. They destroy all confidence on the part of the subordinates in the permanency of the arrangements; inspire some with dread, others with hope, lead to a constant intriguing, and to the immediate head of the department being continually assaulted for increase of pay, and are in short fatal

The Establishments being revised should not be increased again at pleasure.

alike to efficiency and economy. The present system, as we understand it, seems to be to provide so much for a particular establishment in the Budget, and practically to leave it to the head of the department concerned, subject of course to the control of the President to employ as many or as few hands as he likes, and to give what salaries he pleases, so that the total amount does not exceed,—we would be more correct perhaps if we said does not considerably exceed—the Budget grant. With such power vested in the departmental heads, and with such temptation to use that power as there must necessarily exist, it is no wonder that there is so much changing and shifting, and that the establishments are not the same at the beginning and end of the same year. Similar laxity and similar irregularities existed in the case of the public or Government Offices at one time, and were peremptorily put a stop to. We propose that the same remedy as was then applied should be applied in the case of the Municipal establishments. We would lay down and rigidly enforce the following rules :—

Our proposal to that end.

I. That no increase or change in the establishment sanctioned by the Commissioners shall be made without their sanction previously obtained.

II. That any deviation from rule I. shall render the defaulting officer liable in his own person for the payment of the additional charge which he may have authorized.

III. That the executive shall not be at liberty to make any alterations whatever in the salaries of the establishments without the sanction of the Commissioners.

IV. That the salary of an officer on leave shall not be at the disposal of the head of the office for division among the other clerks. Where an acting officer is appointed, the salary shall be divided between him and the absentee under the rules—but where no one is appointed to act, the salary saved shall be carried to the credit of the Municipal Funds.

V. That it shall not be competent to the executive to create any new office or appointment whatever, without the sanction of the Commissioners.

145. We are aware that the last of these restrictions will militate against the concluding portion of section 14 of the Municipal Act. Such power as that section confers on the President was doubtless necessary in the infancy of the Municipality to enable the executive to provide at once for any unforeseen contingency which might arise, but we do not think that it is any longer needed. The fixed establishment which may be sanctioned after a consideration of this report based as it will be on the experience of past years and with reference to the work to be done, will answer all purposes. Should any really pressing emergency arise (which is not likely) calling for the creation of a new appointment without delay, no inconvenience can possibly arise, when by Law the Commissioners regularly meet every other month for the transaction of business, and when the President has the power under section 19 to call a special meeting whenever he thinks fit. We are of opinion that the proposed restriction is absolutely necessary in the interests of the

The power conferred by section 14 of the Act no longer needed.

Municipality; and that being the case we feel no doubt that it will receive your support, notwithstanding that it goes to curtail in some measure the powers of the executive. If the power of the purse is the real power, and if that is already vested in the Commissioners, the restriction we propose is after all no real invasion of the powers of the executive; and, as we have shown, there is not the remotest probability of the President being hampered by it. Moreover, the restriction is precisely the same as that always placed upon local Governments and administrations by the Government of India.

None but passed candidates should be admitted for employment in the service of the Municipality.

146. Before we leave the subject of the Municipal establishments, we have two more suggestions to offer in view to promoting their efficiency and improving the tone of the service. We have no doubt that the President takes the greatest care in the selection of men for the appointments in his gift. Still, it seems desirable that the rules as to the qualifications required from candidates for admission to the uncovenanted service under Government should, as far as possible be made applicable to the Municipal service. There are appointments on the out-door establishment of the different departments such as Sanitary Overseers, Concopillays, Inspectors under the Assessor &c. to which it would not be desirable perhaps to apply the rules. But in the case of all clerks and accountants and other servants on the office establishments, we would suggest that none but passed candidates be admitted hereafter.

The rules as to the acquisition of lands by servants of Government should be extended to the Municipality.

147 The other point on which, in our opinion, the Municipal establishments should assimilate to the Government service is that relating to the holding or acquiring of House and landed property by the Municipal servants. No uncovenanted servant of Government is debarred from holding or acquiring lands within the Presidency in which he serves, but he is allowed to do this under certain rules and restrictions, and we consider that those rules and restrictions should be made applicable *mutatis mutandis* to the Municipal servants. We have strong grounds for making this proposal. We frequently hear of these servants acquiring real property within the Municipal limits, and reports are sometimes rife that undue use is made of their power and opportunities as Municipal servants for their own personal benefit in connection with such property. Without placing any reliance upon such reports which may be altogether untrue or exaggerated, it is evident that the position of the superior officers at least of the Municipality—of the Engineer, the Sanitary Inspector, the Assessor and the Collector—and of the numerous Overseers and Inspectors employed under them is such as to lay them open to the suspicion—unfounded suspicion it may be—but the suspicion of unduly benefitting their own property in various ways at the expense of others. It is of great importance, if only for the protection of the officers themselves, that an accurate Register should be maintained in the President's Office of all houses and lands held or acquired by the servants of the Municipality within the Municipal limits. Such a register will be of great use to the President and a great help to good administration. The rules, for more ready reference, we have had reprinted in the Appendix.

Vide Appendix D.

Contracts.

148. Before concluding this report, it occurs to us to offer one or two remarks regarding Contracts—an element which will be largely introduced into the Municipal administration if our proposals generally are accepted and carried out. A person who has once succeeded in obtaining a contract and who finds it a profitable business naturally makes every attempt in his power, on the expiration of the term of his contract, to secure a renewed lease for himself. He tries to keep, and not unfrequently succeeds in keeping, his ground against all comers. He seeks, if and so far as it lies in his power, to prevent due publicity being given to the notices or advertisements inviting tenders for fresh contracts; he seeks to persuade other people, so far as bamboozling and bribing will effect it, from coming forward as competitors and lastly he endeavours to hoodwink those whose business it is to dispose of the farm by presenting a number of seemingly bôna fide tenders but all really emanating from himself though in different names, and differing from each other by slight variations in the rates and terms offered. We can mention several instances of this, but one connected with the municipality itself will not be out of place.

Tolls—out-turn of, under the Contract system.

Tolls were first introduced by Madras Act IX of 1865 which came into force on the 1st of November of that year. They began to be levied in 1866, and in that year they were collected under the direct management of the municipal officers, and yielded a gross return of 46,135 Rupees. As the charges of management amounted to 9,991 Rupees, the net receipts amounted to little over 36,000 Rupees. In the next year 1867 the collection was farmed out, and one Rungiah Reddy was permitted to take the contract for 36,000 Rupees apparently because that sum proved to be the highest amount realized under direct Municipal management. In the following year 1868, owing probably to the novelty of the thing, and because the contractor of the previous year had made large profits, there appears to have been some competition, and one Abdool Cuader succeeded in obtaining the farm for 48,000 Rupees which was an advance of 33 per cent. on the previous year's rent, and since then, a period of 7 years, this Abdool Cauder occupies the field. In 1869 he took the contract for 42,000 Rupees. In the following two years 1870 and 1871 for 48,600 Rupees and 49,000 Rupees respectively, while in the next year the rent fell to 43,800 Rupees. In 1873-74 again the amount collected was 50,500 Rupees, but for the current year 1874-75 the sum offered and accepted is only 40,000 Rupees or little more than the sum realized in the first year of the introduction of tolls. To present the figures in one view :—

			Rs.	A.	P.
In 1866 under direct the Municipal management.	46,135 0 0				
Deduct charges of collection. ...	9,991 0 0		36,144	0	0
		...	36,000	0	0
„ 1867 farmed by Rungiah Reddy ...	...	... ...	48,000	0	0
„ 1868 do. Abdool Cauder ...	...	... ...	42,000	0	0
„ 1869 do. do. ...	...	... ...	48,600	0	0
„ 1870 do. do. ...	...	... ...	49,000	0	0
„ 1871 do. do. ...	...	... ...	43,800	0	0
„ 1872-73 do. do. at 54,750 Rupees for 15 months		...	50,500	0	0
„ 1873-74 do. do. ...	...	... ...	40,000	0	0
„ 1874-75 do. do. ...	...	... ...			

We thus started with 36,000 Rupees and, after reaching nearly half a lac of Rupees in five years out of the nine, have at last succeeded in going back to the sum realized under our own direct agency and in the first years of rent *i. e.* in 1866 and 1867—the worst years of the series. We are not aware of any general or particular causes which may be said to have affected the traffic on the roads leading into the town during the past year to account for the fall in the rents from 50,500 to 40,000 Rupees or by more than one-fifth, and this perhaps points to the necessity of our giving greater publicity and securing greater competition than is at present done. On the last occasion when tenders were invited for the farm, barely one month's notice was given. The advertisement was published in four issues of the Fort Saint George Gazette which is rarely seen by any but officials, and in but 2 issues of the 3 English Dailies and the Standard newspapers, of which the class of people from whom our contractors come know nothing. On the appointed day but two tenders were forthcoming—one from Abdool Cauder himself for 40,000 Rupees, and the other ostensibly from a man who signed himself Balakistna Mudali, but in reality, as we have reason to know, also from Abdool Cauder. This was for 38,000 Rupees. Of course Abdool Cauder's was the higher offer of the two and was accepted for 1 year.

149. In the case of all tenders invited hereafter for Contracts we would propose that,

Proposed rules for inviting and disposing of tenders.

I. All advertisements for contracts be published not only in the Fort Saint George Gazette and in the English Daily newspapers as at present, but also in some of the vernacular newspapers.

II. That besides their publication in the Official Gazette and in English and vernacular newspapers, they should be posted in one or two conspicuous places in the Municipal Office and distributed in hand-bills.

III. That the advertisements should be published not only in English as is done now but in Tamil and Telugu also.

IV. That an interval of at least six weeks should be allowed to intervene between the date of the advertisement and the day fixed for opening tenders.

V. That the tenders shall be invariably opened in the presence of all concerned by the President and of two of the Commissioners whom he shall invite to his aid and be disposed of in consultation with them.

VI. After the acceptance of the most advantageous offer, a tabulated statement should be drawn up showing the offer of each person, his name, the place where and the time when the tenders were opened and the Officers who presided, also the sums for which the farm had been rented out in each of the previous three years. This statement should be open to public inspection in the Municipal Office for three days.

150. In conclusion, we cannot refrain from acknowledging the unvarying courtesy and attention which we have received at your hands and the cordiality and readiness with which the numerous calls and inquiries for information which we have been compelled to make in the performance of an invidious and difficult task have been met. Every one of your assistants—the Engineer, the Sanitary Inspector, Assessor, Collector, and the General Manager have acted in a like spirit, and to each and all of them our thanks are due. The clerk, A. Teagaroya Moodelly, placed at our disposal from the General Department has shown diligence and attention.

Concluding remarks.

We have the honor to be

Sir,

Your most obedient servants.

MADRAS,
5th January 1875.

V. RAMIENGAR *Chairman.*
MEER HUMAYOON JAH.
W. J. VANSOMERAN.
J. G. COLEMAN.
J. W. GANTZ.
G. HAMNETT.
M. VENCATASAWMY NAIDOO.
V. KRISTNAMA CHARIAR.

APPENDIX A.

Present Scale.				Proposed Scale.				Saving.			Annual Saving.		
	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
				ENGINEER'S DEPARTMENT.									
In-door.													
Manager	85	0	0	1 Head Clerk	60	0	0						
Examiner and Estimator.	75	0	0	1 Draftsman and Esti-									
2nd or Current Writer...	20	0	0	mator	50	0	0						
3rd or Bill do. ...	16	0	0	1 Clerk	35	0	0						
4th or Report do. ...	15	0	0	1 do.	25	0	0						
Estimate do. ...	12	0	0	2 Attenders at 7 Rs. ..	14	0	0						
Draftsman	60	0	0										
Head Peon	7	0	0										
Peon	7	0	0										
2 Lascars at 6 Rs. ...	12	0	0										
Sweeper and Waterman.	2	0	0										
	311	0	0		184	0	0	127	0	0	1,524	0	0
Out-door.													
1 Building Overseer ...	65	0	0	1 Overseer	55	0	0						
1 Overseer	55	0	0	1 do.	50	0	0						
1 do.	50	0	0	2 do. at 45 Rs. ...	90	0	0						
2 do. at 45 Rs. ...	90	0	0	1 do.	40	0	0						
1 do.	45	0	0	2 do. at 35 Rs. ...	70	0	0						
1 do.	36	0	0	2 Lascars at 6 ,, ..	12	0	0						
1 do.	33	0	0										
1 Store-keeper	30	0	0										
3 Conicopillays	36	0	0										
6 Head Coolies	42	0	0										
2 Lascars	12	0	0										
	492	0	0										
Engineer's Store Godown rent	25	0	0										
	517	0	0		317	0	0	200	0	0	2,400	0	0
Water Works.													
In-door													
Head Writer	40	0	0	1 Clerk	30	0	0						
Assistant do.	15	0	0	1 Attender	7	0	0						
Peon	6	0	0										
Store keeper	35	0	0										
	96	0	0		37	0	0	59	0	0	708	0	0
Out-door.													
Supervisor	300	0	0	1 Assistant Engineer...	200	0	0						
Foreman Rs. 100 Horse allowance ,, 15	115	0	0	1 Foreman Rs. 100 Horse allowance ,, 15	115	0	0						
Overseer ,, 25 Horse allowance ,, 15	40	0	0										
2 Lascars at 7 Rs. ...	14	0	0										
Delivery Channel.													
1 Head Walkman ...	15	0	0	1 Head Walkman ...	15	0	0						
2 Walkmen at 13 Rs.	26	0	0	2 Walkmen at 13 Rs.	26	0	0						
2 do. at 10 ,,	20	0	0	2 do. at 10 ,,	20	0	0						
2 Head coolies at 6 ,,	12	0	0	2 Head coolies at 6 ,,	12	0	0						
7 Mile do. at 5 ,,	35	0	0	7 Mile do. at 5 ,,	35	0	0						
Carried over...	577	0	0		423	0	0	...	...	...	...	...	...

APPENDIX A.—(*Continued.*)

Present Scale.	Rs.	A.	P.	Proposed Scale.	Rs.	A.	P.	Saving. Rs.	A.	P.	Annual Saving. Rs.	A.	P.
Brought forward...	577	0	0		423	0	0						
Distribution Works.													
1 Head Turnkey ...	20	0	0	1 Head Turnkey ...	20	0	0						
3 Turnkeys at 15 Rs.	45	0	0	3 Turnkeys at 15 Rs.	45	0	0						
10 Asst. Turnkeys at 7 „	70	0	0	10 Assistant Turnkeys at 7 Rs.... ...	70	0	0						
	712	0	0		558	0	0	154	0	0	1,848	0	0
Fire Engine Establishment.													
1 Superintendent ...	20	0	0	1 Superintendent ...	20	0	0						
4 Lascars at 6 Rs. ...	24	0	0	4 Lascars at 6 Rs. ...	24	0	0						
	44	0	0		44	0	0	...	...	...	...	...	...
People's Park.													
1 Superintendent ...	100	0	0	1 Superintendent ...	100	0	0						
2 Constables at 15 Rs.	30	0	0	2 Constables at 15 Rs	30	0	0						
1 Writer	25	0	0	1 Writer	25	0	0						
1 Gardener Maistry ...	15	0	0	1 Gardener Maistry.	15	0	0						
1 Gardener	7	0	0	1 Gardener	7	0	0						
18 Gardeners at 5 Rs. ...	90	0	0	18 Gardeners at 5 Rs.	90	0	0						
5 Boys at 3 „ ...	15	0	0	5 Boys at 3 Rs ...	15	0	0						
1 Bullock driver ...	5	0	0	1 Bullock driver ...	5	0	0						
2 Lamp lighters ...	12	0	0	2 Lamp lighters ...	12	0	0						
8 Watchmen at 6 Rs....	48	0	0	8 Watchmen at 6 Rs.	48	0	0						
1 Toty	1	0	0	1 Toty	1	0	0						
	348	0	0		348	0	0	...	...	...	...	...	...
Bullock Establishment.													
1 Duffadar	7	0	0										
1 Driver...	6	0	0										
7 do. at 5 Rs.... ...	35	0	0										
1 Gram Woman ...	3	0	0										
	51	0	0		...	...	...	51	0	0	612	0	0
Establishment for feeding the animals.													
1 Man in charge of Lions Tigers &c.	7	4	0	1 Man in charge of Lions Tigers &c.	7	4	0						
1 Man do. do. ...	6	0	0	1 Man do do	6	0	0						
1 Man do. do. ...	4	8	0	1 Man do do	4	8	0						
1 Man do. of Elephant.	7	0	0	1 Man do. of Elephant.	7	0	0						
1 Man do. of Quadrupeds	7	0	0	1 Man do. of Quadrupeds...	7	0	0						
1 Man do. of Aviary	7	0	0	1 Man do. of Aviary...	7	0	0						
1 Woman do. of Swans.	3	0	0	1 Woman do. of Swans	3	0	0						
1 Toty for skinning dogs for Animals.	7	0	0	1 Toty for skinning dogs for animals ...	7	0	0						
	48	12	0		48	12	0	...	...	...	...	...	...
Napier Park.													
1 Superintendent ...	20	0	0										
1 Peon	6	0	0	1 Peon...	6	0	0						
4 Gardeners at 5 Rs. ...	20	0	0	4 Gardeners at 5 Rs.	20	0	0						
4 Boys at 3 „ ...	12	0	0	4 Boys at 3 „	12	0	0						
	58	0	0		38	0	0	20	0	0	240	0	0

APPENDIX A.—(*Continued.*)

Present Scale.	Rs.	A.	P.	Proposed Scale.	Rs.	A.	P.	Saving. Rs.	A.	P.	Annual Saving. Rs.	A.	P.
Establishment for watering the Mount Road.													
1 Superintendent ...	25	0	0										
1 Peon	9	0	0										
21 Watermen at 6 Rs....	126	0	0										
6 Boys at 3 „ ...	18	0	0										
	178	0	0		...	...	...	178	0	0	2,136	0	0
Planting Avenues.													
1 Superintendent 35 Rs. Horse allowance 15 Rs.	50	0	0	1 Overseer Rs. 35 Horse allowance „ 15	50	0	0						
1 Maistry	9	0	0										
2 do at 8 Rs. ...	16	0	0										
21 Gardeners at 5 „ ...	105	0	0										
	180	0	0		50	0	0	130	0	0	1,560	0	0
Planting Esplanades and Maintaining Wire fences.													
1 Superintendent ...	10	0	0	1 Superintendent ...	10	0	0						
1 Peon	5	0	0	1 Peon	5	0	0						
	15	0	0		15	0	0	...	...	...	...	...	...
Total...	2,558	12	0		1,639	12	0	919	0	0	11,028	0	0
				SANITARY DEPARTMENT.									
In-door.													
Manager	70	0	0	1 Head Clerk	45	0	0						
Clerk	25	0	0	1 Clerk	25	0	0						
do	20	0	0	1 do	20	0	0						
do	15	0	0	2 Attenders on 7 Rs.	14	0	0						
1 Record keeper ...	10	0	0										
3 Peons at 7 Rs. ...	21	0	0										
1 Scavenger	5	0	0										
	166	0	0		104	0	0	62	0	0	744	0	0
Out-door.													
2 Overseers 1st Grade ...	140	0	0	1 Overseer	60	0	0						
3 do. 2nd do at 55 Rs.	165	0	0	1 do	55	0	0						
1 do. 3rd do.... ...	50	0	0	1 do	50	0	0						
2 do. 4th do at 45 „	90	0	0	1 do	45	0	0						
1 do. 5th do... ...	30	0	0	1 do	40	0	0						
5 do 6th do at 25 Rs.	125	0	0	1 do	35	0	0						
7 Peons 1st do at 9 „	63	0	0	2 do at 30 Rs. ...	60	0	0						
7 do 2nd do at 8 „	56	0	0	2 do at 25 „ ...	50	0	0						
45 do 3rd do at 7 „	315	0	0	8 Peons at 9 „ ...	72	0	0						
[illegible] Maistries at 6 „	54	0	0	8 do at 8 „ ...	64	0	0						
210 Side coolies at 5 „	1,050	0	0	24 do at 7 „ ...	168	0	0						
192 Sweepers at 5 „	960	0	0	1 Tunnel Syarng ...	7	0	0						
91 Box cartmen at 5 „	455	0	0	3 Burial & Burning Ground Peons at 3½ Rs.... ...	10	8	0						
69 Cesspool Boys at 3 „	207	0	0										
78 Latrine men at 5 „	390	0	0										
Carried over...	4,150	0	0		716	8	0	...	...	...	...	...	...

NOTE.—One of the Sanitary Overseers was in receipt of a personal allowance of 50 Rupees which has since lapsed and this accounts for the difference between the sum entered here and the Budget of 1873-74.

APPENDIX A.—(*Continued.*)

Present Scale.	Rs.	A.	P.	Proposed Scale.	Rs.	A.	P.	Saving. Rs.	A.	P.	Annual Saving. Rs.	A.	P.
Brought forward...	4,150	0	0		716	8	0						
51 Latrine Women at 3½ „	178	8	0	Labor as at present ...	3,355	0	0						
20 do Boys and Girls at 3 „	60	0	0	Payment to Contractor for 312 pairs of bullocks	4,539	0	0						
8 Hand cartmen at 5½ „	44	0	0										
2 Flushing Boys at 3 „	6	0	0										
15 Picotta men at 6 „	90	0	0										
1 Tunnel Depôt Syrang	7	0	0										
6 Coolies 1st Grade at 5 Rs.	30	0	0										
1 do 2nd do	3	5	4										
3 Beach Coolies at 5 „	15	0	0										
3 Burial and Burning Ground Peons at 3½ Rs.	10	8	0										
Payment to Contractor for 312 pairs of bullocks	4,539	0	0										
	9,133	5	4		8,610	8	0	522	13	4	6,274	0	0
Boat Establishment.													
1 Peon	8	0	0										
4 Boatmen at 7 Rs.	28	0	0										
1 Maistry	7	0	0										
5 Depôt coolies at 5½ „	27	8	0										
2 do do at 5 „	10	0	0										
10 Women at 4 „	40	0	0										
3 Girls at 3 „	9	0	0										
	129	8	0		...	...	...	129	8	0	1,554	0	0
Rubbish Depôt Establishment.													
1 Supt. 1st Grade ...	25	0	0										
2 do 2nd do at 20 Rs.	40	0	0										
12 Coolies at 5 „	60	0	0										
	125	0	0		...	...	...	125	0	0	1,500	0	0
General Market Establishment.													
1 Superintendent ...	35	0	0	1 Superintendent ...	25	0	0						
3 Peons at 6 Rs. ...	18	0	0										
1 Conicopilay	12	0	0										
4 Coolies at 5 „ ...	20	0	0										
2 Latrine men at 5 „ ...	10	0	0										
	95	0	0		25	0	0	70	0	0	840	0	0
Slaughter House Establishment.													
1 Superintendent ...	42	0	0										
1 do. 2nd Grade...	35	0	0										
1 do 3rd do ...	25	0	0										
2 Concopillays 1st do at 12 Rs. ...	24	0	0										
1 do 2nd do ...	8	0	0										
Carried over...	134	0	0		...	...	...	...	...	...	..	...	...

APPENDIX A.—(*Continued.*)

Present Scale.	Rs.	A.	P.	Proposed Scale.	Rs.	A.	P.	Saving. Rs.	A.	P.	Annual Saving. Rs.	A.	P.
Brought forward...	134	0	0										
1 Peon	7	0	0										
7 Coolies at 5½ Rs.	38	8	0										
11 do at 5 „	55	0	0										
	234	8	0		...	...	..	234	8	0	2,814	0	0
Mortuary Establishment.													
1 Head Clerk	40	0	0	1 Clerk	40	0	0						
1 Second do ...	15	0	0	7 Registrars at 30 Rs...	210	0	0						
8 Registrars at 30 Rs. ...	240	0	0	Allowance to the Fire Engine Supt. ...	15	0	0						
6 Concopillays at 10 „	60	0	0	6 Concopillays at 10 Rs	60	0	0						
2 Peons at 7 „	14	0	0	2 Peons at 7 Rs ...	14	0	0						
1 Moochee.	9	0	0										
	378	0	0		339	0	0	39	0	0	468	0	0
Sewage Farm Establishment.													
1 Superintendent 1st grade. ...	25	0	0	1 Superintendent 1st Grade.	25	0	0						
11 Picottamen at 6 Rs....	66	0	0	11 Picottamen at 6 Rs.	66	0	0						
2 Grass cutters at 3 „	6	0	0	2 Grass Cutters at 3 „	6	0	0						
2 Gardeners 1st grade at 7 „ ...	14	0	0	2 Gardeners 1st grade at 7 „	14	0	0						
1 do 2nd do...	6	0	0	1 do 2nd do ...	6	0	0						
1 do 3rd do...	5	0	0	1 do 3rd do ...	5	0	0						
2 Boys at 3 Rs...	6	0	0	2 Boys at 3 Rs. ...	6	0	0						
Extra Coolies	22	0	0	Extra Coolies... ...	22	0	0						
	150	0	0		150	0	0	...	...	...	...	...	...
Total...	10,411	5	4		9,228	8	0	1,182	13	4	14,194	0	0

ASSESSOR'S DEPARTMENT.

Present Scale.	Rs.	A.	P.	Proposed Scale.	Rs.	A.	P.	Saving. Rs.	A.	P.	Annual Saving. Rs.	A.	P.
1 Manager	60	0	0	1 Head Clerk ...	50	0	0						
2 Clerks at 20 Rs. each.	40	0	0	2 Clerks at 20 Rs. each	40	0	0						
3 do at 15 „ ...	45	0	0	3 do at 15 „ ...	45	0	0						
2 Maistries at 30 „ ...	60	0	0	2 Maistries at 30 „ ...	60	0	0						
1 do	25	0	0	1 do	25	0	0						
4 Inspectors at 55 „ ...	220	0	0	1 Inspector	45	0	0						
4 Peons at 7 „ ...	28	0	0	1 do	40	0	0						
1 Punka Puller	4	0	0	1 do	35	0	0						
				1 do	30	0	0						
				2 Attenders at 7 Rs each	14	0	0						
Total...	482	0	0		384	0	0	98	0	0	1,176	0	0

COLLECTOR'S DEPARTMENT.

Present Scale.	Rs.	A.	P.	Proposed Scale.	Rs.	A.	P.	Saving. Rs.	A.	P.	Annual Saving. Rs.	A.	P.
1 Manager...	80	0	0	1 Head Clerk... ...	70	0	0						
1 do.	50	0	0	1 Accountant... ...	55	0	0						
1 Examiner...	40	0	0	1 do	40	0	0						
1 Accountant	30	0	0	1 do	35	0	0						
1 do	25	0	0	1 do	30	0	0						
1 do	17	8	0	1 do.	25	0	0						
1 do	16	0	0	1 do	21	0	0						
Carried over...	258	8	0		276	0	0	...	...	...	...	...	...

APPENDIX A.—(*Continued.*)

Present Scale.	Rs	A.	P.	Proposed Scale.	Rs.	A.	P.	Saving. Rs.	A.	P.	Annual Saving. Rs.	A.	P.
Brought forward...	258	8	0		276	0	0						
3 Clerks on 30 Rs. each...	90	0	0	1 Examiner	40	0	0						
1 do ... ,, ...	21	0	0	1 Clerk	35	0	0						
1 do ... ,, ...	17	0	0	1 do	30	0	0						
1 do ... ,, ...	15	0	0	1 do	25	0	0						
1 do ... ,, ...	14	0	0	1 do	15	0	0						
1 do ... ,, ...	12	0	0	1 Shroff	21	0	0						
1 Reader ... ,, ...	10	0	0	3 Distraining Officers on 40, 35, and 30 Rs.	105	0	0						
1 Inspector ,, ...	95	0	0	1 Inspector	25	0	0						
1 do ... ,, ...	30	0	0	16 Conicopillays on 14 Rs. each.	224	0	0						
6 do on 25 Rs. each.	150	0	0	4 do on 12 Rs. each...	48	0	0						
4 do on 20 ,,	80	0	0	1 Attender on... ...	10	0	0						
1 Head Cashier on ...	50	0	0	5 Attenders on 7 Rs. each...	35	0	0						
1 Deputy do ,, ...	35	0	0	8 Hurkaras on 15 ,, ...	120	0	0						
1 Shroff ,, ...	21	0	0										
27 Conicopillays on 14 Rs. each...	378	0	0										
2 do on 12 Rs. each...	24	0	0										
1 do on ...	10	8	0										
1 Hurkara ,, ...	10	0	0										
1 do ,, ...	9	0	0										
1 do ,, ...	8	0	0										
1 Head Peon ,, ...	10	0	0										
7 Peons on 7 Rs. each ...	49	0	0										
6 Coolies on 5 ,, ...	30	0	0										
Total...	1,427	0	0		1,009	0	0	418	0	0	5,016	0	0

GENERAL DEPARTMENT.

Present Scale.	Rs	A.	P.	Proposed Scale.	Rs.	A.	P.	Saving. Rs.	A.	P.	Annual Saving. Rs.	A.	P.
1 General Manager ...	300	0	0	1 Manager and Book-keeper ...	250	0	0						
1 Head Accountant and Book-keeper	200	0	0	1 Accountant ...	70	0	0						
1 Deputy do	70	0	0	1 do. ...	50	0	0						
1 Indexer and Record-keeper	40	0	0	1 do ...	45	0	0						
1 Auditor	40	0	0	1 Clerk ...	40	0	0						
1 Accountant	40	0	0	1 do ...	35	0	0						
1 Writer	30	0	0	1 do ...	25	0	0						
1 do	22	8	0	1 do ...	15	0	0						
1 do	10	0	0	1 Record-keeper ...	35	0	0						
1 Moochi	9	0	0	1 Store-keeper ...	50	0	0						
1 Duffadar	12	0	0	1 Clerk	15	0	0						
4 Peons at 8 Rs. each ...	32	0	0	2 Lascars at 7 Rs. each.	14	0	0						
2 Punkamen at 5 Rs. ,, ...	10	0	0	1 Moochi	10	0	0						
1 Water Brahmin ...	12	0	0	1 Head Attender ...	12	0	0						
1 do Woman	3	8	0	4 Attenders at 8 Rs. each...	32	0	0						
2 Gate watching Peons at 7 Rs. each	14	0	0	2 Watching Peons at 7 Rs.	14	0	0						
				2 Punka Pullers at 5 Rs.	10	0	0						
				1 Water Brahmin ...	12	0	0						
				1 Sweeper	3	8	0						
Total...	845	0	0		737	8	0	107	8	0	1,290	0	0
Grand Total...	15,724	1	4		12,998	12	0	2,725	5	4	32,704	0	0

APPENDIX B.

ENGINEER'S DEPARTMENT.

Present Scale.	Rs.	A.	P.	Proposed Scale.	Rs.	A.	P.	Increase. Rs.	A.	P.	Decrease. Rs.	A.	P.
People's Park.													
Feeding of Bullocks ...	1,632	0	0	4 Pairs at 15 Rupees a month to Contractor.	720	0	0	...	...	...	...	...	...
Interest on the first outlay on the Bullocks ...	134	0	0										
	1,766	0	0		720	0	0	...	...	...	1,046	0	0
Establishment for Watering Roads. Average cost for a year as per para 56 of the Report 3,248-0-0 Deduct Establishment included in Appendix A. 2,136-0-0	1,112	0	0	Grant for watering the Mount Road and North Beach Road, &c.	1,624	0	0	512	0	0	...	...	...
Planting and care of Avenues. Average annual cost as per para 57 of the Report 4,338-0-0 Deduct Establishment included in Appendix A. 2,160-0-0	2,178	0	0	Probable outlay under the contract system...	2,000	0	0	...	...	..	178	0	0
Total...	5,056	0	0		4,344	0	0	...	...	...	712	0	0

SANITARY DEPARTMENT.

Present Scale.	Rs.	A.	P.	Proposed Scale.	Rs.	A.	P.	Increase. Rs.	A.	P.	Decrease. Rs.	A.	P.
Original cost of carts ...	40,797	4	8										
Expenditure for repairs and stores during the last 5 years...	13,194	9	2										
Cost of Work-shop during do. do.	5,810	11	3										
Original cost of cart sheds.	6,518	4	6										
Expenditure and repairs to do during the last 5 years	1,127	15	8										
	67,448	13	3										
Deduct present estimated value of carts and cart sheds	12,000	0	0	Hire of 315 carts at 18 Rs. each	5,670	0	0						
	55,448	13	3										
Average annual expenditure	11,089	0	0										
Interest on 12,000 Rs. at 12 per cent	1,440	0	0		5,670	0	0	...	..	...	6,859	0	0
	12,529	0	0										
Average annual expenditure for digging pits for burying the sweepings, night soil &c.	4,987	0	0										
Carried over...	4,987	0	0		...	...	...	...	...	...	...	...	...

APPENDIX B.—(*Continued.*)

Present Scale.				Proposed Scale.				Increase.			Decrease.		
	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward...	4,987	0	0										
Do for the repair of boats.	200	0	0	Probable outlay under the Contract system.									
Interest at 12 % on the first outlay on 2 boats...	65	0	0		5,000	0	0	...	...	...	...	...	...
	5,252	0	0		5,000	0	0	...	...	...	252	0	0
Other items of Expenditure as per Budget of 1873-74 Main drain, killing dogs, Sanding Latrines, extension of sewage farm, dust boxes, clothing, iron gratings epidemic and other contingent charges	12,800	0	0		12,800	0	0	...	...	...	...	...	..
Total...	30,581	0	0		23,470	0	0	...	...	..	7,111	0	0
COLLECTOR'S DEPARTMENT.													
				Extra Clerks	335	0	0	...	...	...	...	...	...
				Extra Coolies	300	0	0	...	...	...	...	...	...
Average annual expenditure on account of Extra Writers, Commission to Distraint Officers, and extra coolies.	1,281	7	2		635	0	0	...	...	...	646	7	2
Grand Total...	36,918	7	2		28,449	0	0	...	...	...	8,469	7	2

APPENDIX C.

Memo.

THE DUTIES OF THE SANITARY INSPECTOR ARE:

OUT-DOOR WORK.

I.—The control and supervision of the subordinates and work people of the following Departments, representing a strength of over 1,000 people.

(*a*) Conservancy Establishment.
(*b*) Lighting do
(*c*) Mortuary do
(*d*) Sewage Farms
(*e*) Stores and Workshops

II.—Daily inspection to ensure the working of the out-door Establishment, during which all applications for Verandahs, Pandalls, Cart stands, Tanneries, Wood Depôts, Fire work Manufactories, Oil Mills, Camphor boiling houses, and similar trades, classed under the terms of "Offensive and Dangerous," are investigated and disposed of.

OFFICE WORK.

III.—Conduct all correspondence referring to sanitation and the several Departments under his control.

IV.—Sign all permits granted under Sections from 100 to 243 of the Municipal Act after enquiry and inspection

V.—Read the Diaries of the Overseers, superintendents &c. and pass orders on them, check the returns of Mustering Overseers and the Daily work Ledger; examine the daily collection returns of fees from Slaughter Houses, Rubbish Depôts, General Market and Sewage farms.

VI.—Examine and initial all licenses prepared under Sections 117, 181, 183, 142, 185 and 193 of the Act, before submitting them to the President for signature.

VII.—Pass all Indents made by the several Departments.

VIII.—Examine and Check all Bills, Pay Abstracts &c.

IX.—Examine and Pass all Notices under Sections 117, 121, 127, 128, 129, 130, 131, 133, 134, 135, 136, 138, 139, 141, 142, 153, 160, 161, 175, 181, 184, 187, 191, 193 and 199 of the Act and pass all charge sheets for police prosecutions for breaches of the Sanitary clauses of the Act.

X.—Conduct all prosecutions.

XI.—Examine and pass all daily, Weekly Monthly and Annual Returns of the Mortuary Department, also Returns of the contagious diseases Act.

It will be seen from the foregoing statement of Office work that my time is fully occupied by it and that in order to superintend the out-door work of the Department efficiently, I am obliged to work extra hours, that is, I am obliged to attend to inspection duties both morning and evening before and after Office hours.

(Signed.) GEORGE HOPE ROSS,
Sanitary Inspector.

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APPENDIX D.

Rules on the subject of Uncovenanted Servants holding or acquiring landed property.

Rule I.—No Uncovenanted Servant of the Madras Government shall in future be debarred from holding, or acquiring, lands within the Presidency in which he serves, upon the conditions hereunder specified.

Rule II.—No Deputy Collector shall be allowed to hold, or to acquire by purchase, bargain, mortgage, transfer, or by any means, directly or indirectly, any landed property, or interest in any landed property, within the district in which he may be employed; but he shall not be debarred from holding, or acquiring, such landed interest out of the limits of his District, provided he submits a statement of his landed property for registry by the Collector as hereinafter provided. Special cases of lands previously acquired in the District, to which a Deputy Collector may be posted, will be submitted for the orders of Government through the Board.

Rule III.—In like manner, no Officer of the grade of Tahsildar or Sub-Magistrate shall be permitted to hold, or acquire, lands within the limits of the Taluk over which he presides.

Rule IV.—The previous consent of the Collector is not necessary to enable a Revenue or Magisterial Officer, or servant, to purchase, or acquire, landed property where it may be admissible for him to do so under these Rules; but under Government Order dated 17th January 1860, No. 84, every Uncovenanted Servant on the establishments under the Collector shall, on the 15th January of each year, give in, for registry in the Collector's Office, a statement of all land purchased or otherwise acquired by him during the *preceding* year, whether within, or without, the District in which he is employed, and not already registered in his name, with a declaration at foot duly signed by him to the effect that it truly represents all the landed property possessed by him, or in which he is in any way interested, in the District in which he is serving, or elsewhere. The lands included in these statements will be entered in the District Registers of lands owned by Revenue servants. All such servants will be warned of the heavy penalty attached to any omission on their part to give full and correct information on this point; and the newly purchased lands are not to be transferred to their names in the village and District Registers until the selling parties have presented the usual deed of assent (Razinama) to one of the Covenanted Revenue Officers of the Distrtct.

Rule V.—Where Uncovenanted Servants in the Departments under the Collectors shall become possessed of land, or of an interest in land, by individual inheritance, or as members of a family, they shall immediately upon such property devolving upon them, communicate all particulars respecting it to the Collector for registry, *with a declaration as to their truthfulness.*

Rule VI.—When individuals holding land or having any interest in land, may be appointed Deputy Collectors or to situations in a Collector's or Magistrate's Huzur or Taluk Establishment, they shall immediately upon such appointment, communicate to the Collector, for Record in the District Register, all necessary