M.R.O. 1—77,000—8-6-37.

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Reference _____

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 715	Press / Mis.
26-2-72	
Dated 12-7-	18 72.

B6/37

Not to be folded or roughly handled

Read the following papers:—

No. 80. From R. C. WALKER, Esq., Vice-Chairman of the Chamber of Commerce, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Madras, 23rd May 1873.

The Chamber have observed in the accounts of the Municipal Proceedings published by the local newspapers that the Commissioners, at their last meeting, proposed and carried a resolution to the effect, that, as the Municipality was in immediate want of money to pay the interest due to Government on the Water Works Loan, and to meet other pressing demands, the Government should be requested to sanction the levying of a sea toll as provided by Sections 62 to 67 of the Act.

2. The clauses in the Municipal Act relating to the levy of sea tolls are as follow:—

Sea toll to be levied as provided.

"63. If it shall be determined by the Municipal Commissioners, with the approval of the Government, to levy, for the purposes of this Act, a sea toll, such toll shall be levied as provided in Sections 64 to 67 of this Act.

Sea toll on boats or rafts.

"64. Every boat or raft conveying goods, merchandize, and luggage of every kind, exported or imported by sea from or into the port of Madras, shall pay to the Municipal Commissioners, for every trip to and from the shore, a toll which shall be calculated on the tonnage of the boat or raft at the rate of 4 Annas per ton, whether such boat or raft be fully or only partially loaded. Any dispute in regard to the tonnage of any boat or raft shall be referred to the Master Attendant, whose duty it shall be to inquire into the subject matter of the dispute, and whose written decision on the point shall be final.

The Municipal Commissioners may farm out the sea tolls.

"65. The Municipal Commissioners, with the permission of the Government, may place the collection of the sea tolls under the management of such persons as may appear to them proper, or may farm out the same, and may frame bye-laws for the guidance of such toll collectors; and all persons employed in the management and collection of such tolls shall be liable to the same responsibilities as would attach to them if employed in the collection of any other rate or tax under this Act.

In case of non-payment of sea toll, the President may seize the boat or raft, and may sell the same in satisfaction.

"66. In case of non-payment of any such toll on demand, the officers appointed to collect the same may seize the boat or raft; and if any toll, together with the cost arising from such seizure, remains undischarged for forty-eight hours, the President of the Municipal Commission may sell the boat or raft seized for discharge of the toll and all expenses occasioned by such non-payment, seizure, and sale. Any balance that may remain shall be returned on demand, if made within six months, but not otherwise, to the owner of the property. After seizure of the property as aforesaid, the President shall forthwith issue a notice that after the expiration of two days, exclusive of Sunday, he will sell at such place as he may state in the notice the property by auction. Provided that if, at any time before

the sale has actually begun, the person whose property has been seized shall tender to the President or other officer appointed by him the amount of the toll payable by such person and of all the expenses incurred, the President shall forthwith release the property seized.

"67. No sea toll shall be paid by the boats of ships of war, or by boats of ships carrying personal luggage exclusively, or by boats or rafts carrying exclusively the baggage of troops or Military or Government stores, or Her Majesty's mails, or ships' provisions, or water; but no other exemption from the payment of sea toll levied under this Act shall be allowed."

Exemptions from sea toll.

3. The Chamber would venture to remind the Government of the fact, that, though these clauses were allowed by the Supreme Government to remain in the amended Municipal Act of 1867, it was specially directed that the power of levying sea tolls conferred by them might not be exercised. The reasons which induced the Government of India to pass the Madras Municipal Act with this proviso are ably stated in paragraph 4 of the letter from the Secretary to the Government of India, to the Officiating Secretary to the Government of Fort St. George, dated 5th September 1867, and which appears in the Proceedings of the Madras Government, Legislative Department, of the 3rd October 1867. This paragraph runs as follows:—

"Sections 63 to 67 authorize the levy of what is called a sea toll on all articles exported or imported at Madras. It is to be at the rate of 4 Annas per ton, and is estimated to yield 70,000 Rupees yearly. This toll appears to the Governor-General to be a mere impost on trade for the purposes of the Municipality in return for no service whatever. It is, in fact, an almost undisguised transit duty, and under circumstances in which such an impost is least excusable; Madras being exceedingly difficult of access by sea, is most exceptionally ill-placed in respect to seaborne trade. The expense of landing and shipping goods and the risk of the transit are at a maximum, and every effort should be made to relieve commerce from all burdens which are not absolutely necessary. *Such a toll is, moreover, generally contrary to public policy; it defeats the object which the Government of India has in view in the interest of trade, in reducing and abolishing Customs duties*, and, therefore, while the Governor-General is unwilling to withhold his assent from the Act, on account of the provisions in question, he thinks it right to desire that the power of levying sea tolls conferred by them may not be exercised."

4. In the preceding paragraph (3) of the same letter, referring to the scheme for levying land tolls within the limits of the Municipality, we read—

"Sections 48 to 55 authorize the levy of tolls on carriages, carts, and animals entering the town. So far as vehicles and animals not carrying merchandize are concerned, the Governor-General will only observe that it is notorious that a toll near a town is a great grievance and source of annoyance; and, considering the great cost of collecting tolls on roads, as compared with their produce, the proposed mode of raising revenue is objectionable, more especially so when, as in this instance, the revenue to be raised is to be applied to the maintenance of town roads. The proposed toll on carts and animals carrying goods for sale seems *still more* objectionable on principle, being an obstruction to the commercial vitality of the town, whereas the object of the municipal government should be to do all that will bring

Proceedings of the Madras Government, Financial Department,
12th July 1873.

trade into the town, and nothing that will obstruct it. Such imposts are only excusable when it is impracticable to find any simpler or easier mode of providing for local expenditure."

5. The Chamber cordially endorse these views of the Supreme Government as to the impolicy of tolls, of whatever description, on trade; and as regards sea tolls in particular the Chamber believe that, besides being outside the scope of municipal action, they would most injuriously affect not only the foreign trade of Madras, which owes nothing whatever to the municipal body, and which already labours under peculiar disadvantages compared with the other Presidency Towns, but also the Imperial Revenue which is dependant upon that trade. The double interference, too, from Municipal and Customs officials, in the shipping operations of the port, could not but result in continual annoyance and inconvenience to all engaged in them.

6. The Chamber have by no means exhausted the arguments against the proposed toll, but they venture to hope they have said enough to induce Government to adhere to the decision they before arrived at, and which was founded upon reasons, forcible and all but unanswerable then, and to which circumstances have since given even greater cogency, if possible. In conclusion, the Chamber venture respectfully to suggest that, considering the very strong objections that have already been recorded by the local commercial and trading community and the Government of India to sea tolls, on the next occasion the Madras Municipal Act may be amended, the inoperative clauses relating to such tolls may be expunged altogether.

No. 81. From J. C. LOCH, Esq., President of the Municipal Commission, Madras, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Madras, 17th June 1873, G. No. 86.

I have the honour to forward, herewith, in accordance with the provisions of Section 18 of Act IX. of 1867, Minutes of the Proceedings of a General Meeting of the Commissioners held on the 30th April, together with a statement of the receipts and disbursements on account of the Municipal Fund for the year ending the 31st March last, and to request that the same may be published in the *Fort St. George Gazette*.

2. I am at the same time to solicit the special attention of the Right Honourable the Governor in Council to the resolution adopted by the Commissioners in answer to the question put by Government in paragraph 3 of their Order in the Financial Department, dated the 21st March 1873, No. 385. The Commissioners earnestly trust that Government will be pleased to accord their sanction to the proposal to levy the sea toll, and to forward the application to the Government of India respecting the interest and Sinking Fund of the Water Supply Loan up to the completion of the works with their favourable recommendation in favour of its being granted.

3. The resolution is as follows:—

"The Commissioners observe that the system of water supply as carried out in Madras is not such as to satisfy the requirements of Sections 203 and 204 of the Municipal Act IX. of 1867, and that the provisions of Section 205 for the

levy of a water-rate cannot consequently be put in force without an amendment of the Act; but, having in view the still unfinished state of the Water Works such as they are, the Commissioners deem it inexpedient to apply to Government for such amendment at present, which will have the effect of introducing a special water-tax before the full advantage of the Water Works is secured to the ratepayers. At the same time, having regard to the necessity which exists for making immediate provision for the payment to Government of the charge for water, and the interest already due and accruing on the Water Works Loan, and for meeting other pressing demands on the Municipality, the Commissioners, pending the contemplated revision of the entire Municipal Act, resolve to request the Government to sanction the levying of a sea toll as provided by Sections 62 to 67 of the Act.

"The Commissioners further resolve to ask this Government to move the Government of India to advance to the Municipality of Madras the money required to pay the interest and Sinking Fund on the Water Supply Loan up to the time of the completion of the works. The amount to be thus advanced to include such sums as have been already paid by the Commissioners on these accounts, and to be made on the same terms as those of the original loan, it being understood that the additional sum so advanced is not to exceed in all the sum of 1½ lakhs of Rupees."

4. There can be no question that, unless the Commissioners are shortly placed in a position which will enable them to raise additional funds, they may experience difficulty in meeting future payments on account of the interest and Sinking Fund of the Water Supply Loan, or if compelled to provide for these they may have to do so at the sacrifice of sanitary and other works of much importance to the health and comfort of the inhabitants of the town.

5. The system of water supply, as originally projected in 1868, and sanctioned by Government, is already in operation in most parts of Madras situated within the limits included in the project, and will probably be completed by the end of next month. If the works had been carried out in such a manner as to satisfy the requirements of Sections 203 and 204 of the Municipal Act, the Commissioners would have been able to assess a rate upon all occupied buildings and premises within the districts supplied with water immediately on their completion; but this not being the case, they have had to make their choice between asking Government to pass a special Act to enable them to raise a water-rate, or to give their sanction to the levying of a sea toll as provided for in the Act.

6. The reasons which induced the Commissioners to decide on asking Government to sanction the imposition of a sea toll are so fully detailed in the accompanying proceedings that I will not repeat them in this letter. I think, however, that, as Government may possibly feel some surprise at the apparently slight reference made in the course of the discussion to the prohibition by the Governor-General, when giving his assent to the Act, to permit the levy of this particular tax, that I ought to mention, for their information, that several of the Commissioners present did associate themselves with the question put by Mr. Lyster, though they did not rise and formally address the meeting. The general impression after I had finished my remarks in reply to Mr. Lyster appeared to be that, in the circumstances in which the Municipality now finds itself placed, there was no reason why the Commissioners should not seek the sanction of Government to be allowed to levy the tax.

Proceedings of the Madras Government, Financial Department,
12th July 1873.

7. With regard to the second part of the resolution, I have, on behalf of the Commissioners, to urge respectfully but at the same time most strongly on the Right Honourable the Governor in Council the justice of the application which they make therein, and to express their hope that, in forwarding it to the Government of India, this Government will be prepared to state that, in their opinion, it is entitled to the most favourable consideration. If the Commissioners could have foreseen, in 1868, the large sums they would be called upon to provide out of ordinary municipal revenue for the purpose of paying the interest and Sinking Fund on the Government loan during the construction of the Water Works, there can, I think, be no doubt that they would have applied for, and doubtless have obtained, a larger loan than they did in order that they might be able to meet these charges out of it. This plan was sanctioned by the Government of India in the case of the Calcutta Municipality during the construction of the Water Works of that city, no less a sum than Rupees 3,17,285-12-4 having been paid out of the Government loan from their commencement in 1867 up to the time of their completion in 1869.

8. I would also venture to bring prominently to the notice of Government that compliance with the application of the Commissioners, besides being an act of justice, will be of the greatest possible advantage to the town in many most important respects. In order to provide the sum of Rupees 77,162 paid by them between 1870 and the end of 1872, on account of the interest and Sinking Fund on that portion of the Government loan drawn up to the latter date, the Commissioners have been obliged to appropriate less money than they could have wished during the above period to very many conservancy and other works. Chief amongst these, of which some have had to stand over altogether, whilst the others have had to be carried on with insufficient funds for their proper maintenance, may be mentioned new and improved latrines, improved conservancy night-carts, the construction of night-soil depôts, better accommodation for the office establishment of the Municipal Commissioners, and the repairs of streets and roads. The repayment of this sum, as proposed by the Commissioners, will enable them to undertake, without loss of time, some of these necessary works.

9. The accounts of the Municipal Commissioners for the official year 1872-73 being closed, I have to request that Government will be pleased to appoint an Auditor to examine the same as provided in Section 32 of the Municipal Act. The sum of Rupees 500 has been appropriated in the Budget of the year for the payment of the gentleman who may be deputed to perform this work.

No. 81-A. MINUTE by the Hon. J. D. SIM, C.S.I., dated 1st July 1873.

I would at once apply to the Government of India for an increase of the loan, and any other advantages or aids which may have been afforded to the Municipalities of Calcutta and Bombay.

2. I would at the same time ask whether they are disposed now to consent to the imposition of the sea toll, pointing out that, although open to the objection of being a transit duty, it is not more so than the existing toll on goods entering the town by land; that the means of the Municipality are inadequate although they are most economically expended, and although local taxation of every other kind is as

high as it can be; and that the great object now is not merely to raise money but to spread taxation over as large an area as possible, and so lighten its incidence.

3. The Act must be amended so as to admit of those who benefit by the new Water Works being made to pay for the advantage. I have no objection to the proposed Committee.

4. Any reduction or abolition of existing taxation is rendered impossible by the impecuniosity of the Municipality. I object strongly to an "octroi" as vexatious in the extreme and giving great opening to oppression. Tolls are bad enough, but an octroi which requires inspection of the contents of carts and packages is, in my judgment, most objectionable. The old transit duties, abolished in 1844, were really an octroi, and they were given up on account of their injurious operation, proved by actual experience. There has been no such change in the circumstances of the country or people as can induce hope of a different result now, and, therefore, I would not suggest such a tax to the Committee or the Municipality.

(Signed) J. D. SIM.

No. 82. ORDER THEREON, 12th July 1873, No. 975.

Ordered that the Proceedings of the Municipality, submitted with the President's letter, be published in the *Fort St. George Gazette* as required by the Act.

2. The points which require the orders of Government are—

the application for leave to levy a sea toll under Sections 62 to 67 of the Act;

the application for an additional loan in respect of the Water Works of 1½ lakhs of Rupees;

the application for the appointment of an Auditor of the accounts for 1872-73.

3. As regards the first point, it is observed that, at the meeting of 15th February last, the Commissioners resolved to request Government to amend the Act so as to allow of the special water-rate being levied, on which inquiry was made as to why the present provisions of the law were deemed insufficient for the purpose.

4. In reply it is now explained that, while Section 203 of the Act requires that the stand-pipes shall be placed at not greater intervals apart than 100 yards, and shall at all times be kept charged with water, and Section 204 provides for a notification of the system of supply being complete "as aforesaid," in any division of the town, before the water-rate can be levied under Section 205, the system which has been carried out with the sanction of Government does not literally fulfil these requirements, and, consequently, will not allow of a rate being levied without an amendment of the Act. The Commissioners, however, do not now seek an amendment of the Act, considering that the rate should not be levied "in the still unfinished state of the Water Works," and request instead that leave may be given to levy the sea toll contemplated by Sections 62 to 67 of the Act.

5. On this request the Governor in Council observes that, according to the statement of the President, the works will be completed in the current month, and that as regards the sea toll, which is strongly objected to by the Chamber of

Proceedings of the Madras Government, Financial Department,
12th July 1873.

Commerce, the Governor-General in giving his assent to the Act on 5th September 1867 expressly directed that the power of levying sea tolls should not be exercised.

6. The Governor in Council considers that this instruction must be accepted as being in fact a disallowance of so much of the Act, which might have been returned for amendment in this respect, but for the delay and serious inconvenience that this step would have entailed, and, under these circumstances, he does not consider himself at liberty to accede to the Commissioners' request.

7. The alternative is to amend the Act, which also in other respects requires revision; and with this view the Governor in Council resolves to request the undermentioned gentlemen to form themselves into a Committee, and to submit to the Government, with as little delay as due deliberation will allow, their proposals for the amendment of the Act in all those respects in which its provisions are either defective or open to objection:—

Mr. J. C. Loch, *Chairman.*

Commissioners.	*Non-Commissioners.*
Hon. V. Ramiengar, C.S.I.	Mr. G. Thornhill.
,, Humayun Jah Bahadoor.	Mr. P. Macfadyen.
M. Venkatasamy Naidu.	Captain T. Weldon.
Mr. G. H. Cammiade.	Dr. W. R. Cornish.
V. Kristnama Charriar, *Secretary.*	Mr. J. Oakes.

8. It will be an instruction to the Committee to provide for the excision of the sections relating to the sea tolls and for the amendment of the sections relating to the special water-rate, and also to consider the substitution of an octroi on all articles brought into the town for consumption or use, in lieu of the existing profession-tax and tolls, and to allow of the incidence of the house-tax being modified so as to relieve the poorer classes of habitations. The Acts and papers illustrating the successful working of the octroi in other parts of India will be furnished for the information of the Committee, and the petitions that have reached Government, complaining of the present incidence of the house-tax, &c., will also be forwarded to them for their consideration.

9. As regards the application for an additional loan of 1½ lakhs of Rupees, the Governor in Council considers the request to be reasonable, and resolves to recommend it to the favourable consideration of the Government of India.

10. The amount of the present loan is 13 lakhs, and it is observed that, in disposing of the original application, the Government of India remarked on the moderation of the demand and the economy displayed by the Municipal Commissioners in their proposals. The principle on which the Government then proceeded evidently contemplated the repayment of the loan from the profits to be derived from the works, but the result has been that interest and contributions to the Sinking Fund have had to be defrayed from the general and very inadequate income of the Municipality before the works have come into full operation, or have produced any return.

11. The proposed addition will bring the total debt of the Municipality up to 14½ lakhs of Rupees, bearing interest at six per cent., viz., four per cent. interest proper, and two per cent. payment towards a Sinking Fund. The total annual charge on this account will be Rupees 87,000.

12. The Governor in Council resolves, under Section 32, Act IX. of 1867, to appoint Mr. Hesketh Biggs, of the Accountant-General's Department, to audit the Municipal Accounts for 1872-73.

13. The main items of receipts and disbursements are noted below in round numbers :—

Receipts.	Rs.	Expenditure.	Rs.	Rs.
Balance	8,072	Salaries and Establishment		2,11,071
House-tax and Ground-rents	2,44,479	Conservancy		20,617
Profession and Trades-tax	56,000	Public Works (New) ...	27,393	
Liquor licenses...	10,000	Do. (Repairs)...	1,08,863	
Vehicles and animals	52,000			1,36,256
Tolls	49,000	Medical, &c.		61,000
Government grants	39,000	Educational		4,687
Miscellaneous including advances recovered	1,16,000	Lighting		24,685
		Interest on debt		30,876
		Miscellaneous		18,652
		Contingencies		10,725
		Sundry improvements and advances recoverable		50,123
Total including fractions...	5,76,050	Total including fractions...		5,72,368

W. HUDLESTON,
Chief Secretary.

Ed. J. Wright

1185

PUBLIC DEPARTMENT.

Ootacamund, July 18, 1873.

In accordance with the provisions of Section 18 of the Madras Municipal Act IX. of 1865, the Governor in Council directs the publication of the following Receipts and Disbursements on account of the Municipal Fund, from 1st April 1872 to 31st March 1873, together with the Minutes of the Proceedings of the General Meeting of the Municipal Commissioners for the Town of Madras held on Wednesday the 30th April 1873.

Govt. of 1873 Session.

FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Madras.

Dated July 12th.

Read.

Ditto.

G. O., 12th July 1873, No. 978.

JULY.
Nos 80—92.

Head of Municipality.—The Proceedings of a General Meeting of the Commissioners held on the 30th April last are reviewed. The permission to levy a rate of Rupees 1 and the application for an additional loan of 11 lakhs of Rupees on account of the water supply Scheme are accordingly considered. A Committee consisting of Mr. [illegible] to frame the Municipal Act

MUNICIPALITY

STATEMENT of Receipts and Disbursements

RECEIPTS.	Budget Estimates for 1872-73.	Total of Budget Estimates under Major Heads.	Receipts from 1st April 1872 to 31st January 1873.	Receipts in February and March 1873.	Total Receipts.	Total Receipts under Major Heads.	REMARKS.	Receipts for the corresponding period of 1871-72.
	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.
RATES ON HOUSES, BUILDINGS, AND LANDS								
Anterior to and for 1869			696 2 5	40 4 2	736 6 7			
1870			611 1 7	114 12 7	725 14 2			
1871	.....	2,60,000	5,362 10 11	642 13 11	6,005 8 10			
1872			1,25,082 11 4	39,569 8 9	2,34,652 4 1			
1873			.....	.....	.....	2,42,120 1 8		2,39,642 7 4
GROUND RENTS	.....	3,000	1,966 2 11	392 15 6	2,359 2 5	2,359 2 5		1,908 2 8
TAX ON ARTS, TRADES, PROFESSIONS, AND CALLINGS.								
Anterior to and for 1869			1,070 8 0	24 0 0	1,094 8 0			
1870			875 8 0	139 0 0	1,014 8 0			
1871	.....	90,000	3,509 0 0	494 0 0	4,003 0 0			
1872			40,417 0 0	7,056 8 0	47,473 8 0			90,246 0 0
1873			556 0 0	1,854 8 0	2,410 8 0	55,996 0 0		
LIQUOR LICENSE TAX.								
Anterior to and for 1869			.....	.....	.....			
1870			12 0 0	12 0 0	24 0 0			
1871	.....	10,500	246 0 0	48 0 0	294 0 0			
1872			9,028 0 0	477 0 0	9,505 0 0			11,722 0 0
1873			75 0 0	61 0 0	136 0 0	9,959 0 0		
TAX ON CARRIAGES, HORSES, AND OTHER ANIMALS.								
For half-year ending 30th April 1871			404 8 0	38 0 0	442 8 0			
,, do. 31st Oct. 1871			493 12 0	40 8 0	534 4 0			
,, do. 30th April 1872	.....	43,000	4,478 8 0	133 8 0	4,612 0 0			
,, do. 31st Oct. 1872			19,520 0 0	357 12 0	19,877 12 0			
,, do. 30th April 1873			9,728 8 0	4,491 12 0	14,220 4 0	39,686 12 0		37,738 8 0
REGISTRATION OF CARTS AND OTHER VEHICLES WITHOUT SPRINGS.								
For 1st half-year of 1871			16 0 0	2 0 0	18 0 0			
,, 2nd do. 1871			96 0 0	6 0 0	102 0 0			
,, 1st do. 1872	.....	12,500	1,326 3 4	16 14 3	1,343 1 7			
,, 2nd do. 1872			5,994 0 0	39 4 7	6,033 4 7			
,, 1st do. 1873			3,054 0 0	2,022 0 0	5,076 0 0			
Registration of Transfer ...			20 8 0	5 12 0	26 4 0	12,598 10 2		13,049 13 2
TOLLS ON CARRIAGES AND ANIMALS ENTERING THE TOWN.								
Farm	.....	43,800	36,500 0 0	10,950 0 0	47,450 0 0	47,450 0 0		48,133 5 4
Composition	.....	.....	1,567 8 0	3 8 0	1,571 0 0	1,571 0 0	Accountable to the Farmer of Tolls.	1,513 8 0
MISCELLANEOUS.								
Govt. Contribution towards maintenance of Roads ...	35,000		35,000 0 0	.....	35,000 0 0			35,000 0 0
Moiety of Census expenditure payable by Government ...	7,800		.....	.....	.....			.....
Rent of Market Stalls ...	8,250		6,748 14 3	1,387 14 9	8,136 13 0			7,504 11 9
Fees for Slaughter Houses ...	8,000		5,083 15 9	806 8 6	5,890 8 3			6,128 13 3
Strand Rents	250		1,082 3 7	227 3 10	1,309 7 5			506 5 7
Fees for Licenses for Dangerous and Offensive Trades.								
Permanent ...	3,000		4,813 3 6	1,150 1 8	5,963 5 2			2,509 13 8
Temporary ...			1,004 12 2	18 0 0	1,022 12 2			1,115 8 9
Proceeds of Sale of Rubbish ...	3,000		1,877 7 9	301 11 0	2,179 2 9			3,032 5 0
People's Park. Proceeds of Sale of Hay	4,500		2,597 14 6	715 3 1	3,313 1 7			2,087 14 0
People's Park. Govt. Grant for Zoological Collections	3,960		3,960 0 0	.....	3,960 0 0			3,960 0 0
People's Park. Tiger Collections	1,500		1,518 3 9	240 2 6	1,758 6 3			1,622 8 0
People's Park. Miscellaneous	500		742 10 0	11 2 0	753 12 0			598 7 6
Grazing and Avenues	4,500		4,492 15 11	557 11 8	5,050 11 7			3,717 14 10
Sewage Farm	1,500		2,413 7 3	980 6 2	3,393 13 5			1,287 10 2
Demand and Warrant Fees ...	3,500		2,282 8 7	689 1 0	2,971 9 7			3,360 3 11
Fines, Police	1,000		358 14 0	190 6 9	549 4 9			794 0 5
Do. on Contractors	2,000		305 14 5	53 4 0	359 2 5			1,462 3 10
Do. on Departments	2,700		2,200 5 4	327 12 6	2,528 1 10			2,688 10 8
Sale Proceeds of Lands, &c. ...	500		427 1 6	1,532 7 7	1,959 9 1		a Sale of Hay, &c.	270 13 6
Do. of old Stores	500		355 11 4	60 15 8	416 11 0		b Sale of empty tins, &c.	290 7 8
Other Items	1,000		1,136 0 7	256 2 4	1,392 2 11		c Proportion of Pension payable by Government to Mr. Cardozo.	879 1 9
Rent of Model Parcherries	1,000		451 6 5	85 0 0	536 6 5		d Recovery of cost, and award in a case prosecuted.	170 0 0
		93,960				88,444 13 7	e Sale of trees.	
IMPROVEMENTS.							f Sale of old materials of houses.	.....
Reserve for unpaid Bills	.....	80,000	.....	.....	.....		g Recoveries for breakages of lanterns, to be set off against expenditure.	494 1 2
Forming Napier Park	.....	.....	414 15 10	209 9 0	a 624 8 10		h Proportion of Executive Engineer's Salary debited to Water Works Project to be set off against expenditure.	.....
Lighting Maintenance	.....	.....	318 6 0	63 4 0	b 381 10 0		i Refund from Government being the excess balance paid from 1st November 1865 to the end of 1870-71.	240 14 0
Pensions and Gratuities	.....	.....	57 7 2	.....	c 57 7 2		j To be set off against expenditure.	.....
Law Charges including Stamp Duty.....	.....	.....	64 15 0	.....	d 64 15 0		k Recovery of half the cost of construct-	.....
Extending Perambore Barrack's Road to Police Commissioner's Office Road	.....	.....	67 0 0	.....	e 67 0 0			1,014 10 3
Improving Andiapah Naick Street ...	.....	.....	.....	99 6 4	f 99 6 4			18 1 9
Lighting addition	.....	.....	1 2 0	.....	g 1 2 0			4,333 5 4
Salaries	.....	.....	4,033 5 4	933 5 4	h 5,966 10 8			.....
Police	.....	.....	15,720 0 0	.....	i 15,720 0 0			.....
Repair of Carts and Stores... ...	.....	.....	267 6 11	29 0 9	j 296 7 8			.....
Constructing New Drains	.....	.....	29 11 11	.....	k 29 11 11			.....
Do. Dust Boxes	.....	.....	.....	172 12 6	l 172 12 6			.....
Opening out Ummen Covil Street ...	.....	.....	0 2 0	.....	m 0 2 0			.....
Refund of Sale Proceeds of Land, &c., 1871-72	.....	.....	.....	41 5 6	n 41 5 6			820 14 0
Income-Tax	.....	.....	558 15 11	118 9 0	o 677 8 11		o Accountable to Government.	
Advances recovered	.....	.....	27,555 13 5	16,135 13 2	43,691 10 7	67,792 7 1	Arrears 7,377 10 7	94,814 3 2
							Current 36,314 0 0	
							43,691 10 7	
Carried forward...	.....	5,86,760	4,71,550 4 7	96,427 10 4	.....	3,67,977 14 11		

OF MADRAS.

from 1st April 1872 to 31st March 1873.

DISBURSEMENTS.	Budget Grants for 1872.	Total of Budget Grants under Major Heads.	Disbursements from 1st April 1872 to 31st Jan. 1873.	Disbursements in February and March 1873.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.	Disbursements for the corresponding period of 1871-72.
	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
OFFICE.								
Salaries	47,139	47,139	40,316 4 9	9,697 2 5	50,013 4 2	50,013 4 2		
Establishment.								
General Department.....	5,880		4,892 8 0	980 0 0	5,872 8 0			
Collector's Department	11,922		9,797 5 4	1,906 9 3	11,703 14 7			
Do. Extra Writers	500		201 11 4	8 11 3	210 6 7			
Do. Commission to Inspectors..	500		254 13 8	56 8 4	311 6 0			
Do. Extra Coolies	250		28 3 6	6 1 0	34 4 6			
Assessor's Department	11,334		9,036 8 8	1,866 4 2	10,902 12 10			
Do. Extra Writers	100		67 4 0	16 0 0	67 4 0			
Do. Commissioners' Fees	320		170 0 0	80 0 0	250 0 0			
Executive Engineer's Department.								
In-door	3,433		2,690 9 9	572 0 0	3,262 9 9			
Out-door	5,904		4,895 0 0	984 0 0	5,879 0 0			
Conservancy Department.								
In-door	1,905		1,565 0 0	318 0 0	1,883 0 0			
Out-door	1,18,269		99,360 3 0	16,898 4 7	1,16,258 7 7			
Registry of Births and Deaths.	4,428		3,685 0 0	738 0 0	4,423 0 0			
		1,64,747				1,61,056 9 10		
Conservancy.								
New Carts	800		.....	.....	.....			
Repair of Carts and Stores.....	3,600		2,994 3 3	1,144 14 1	4,139 1 4			
Workshops	1,766		908 0 0	200 0 0	1,108 0 0			
Repairs of Boats	210		213 9 2	.....	213 9 2			
Main Drain	1,750		218 6 1	.....	218 6 1			
Digging Pits	4,500		3,737 15 7	822 12 7	4,560 12 2			
Killing Dogs	640		966 14 8	.....	966 14 8			
Sanding Latrines	350		.....	.....	.....			
Removing Encroachments.....	1,500		882 10 10	143 4 0	1,025 14 10			
Repairs	500		.....	.....	.....			
Removal of Monkeys	400		.....	.....	.....			
Epidemic Charges & Contingent	4,400		1,305 14 1	1,913 12 10	3,219 10 11			
Iron Gratings.....	1,000		.....	.....	.....			
Extension of Sewage Farm ...	1,500		49 7 9	1,000 0 0	1,049 7 9			
Maintenance of Sewage Farm...	2,092		1,108 3 9	757 6 11	1,865 10 8			
Dust Boxes	3,000		487 10 11	1,176 2 2	1,663 13 1			
Burning and Burial Grounds ...	500		24 11 8	117 7 2	142 2 10			
Clothing	400		393 4 0	.....	393 4 0			
		23,908				20,616 11 6		
Public Works.								
New—Buildings.								
Constructing Public Latrines	2,000		637 12 9	32 3 3	670 0 0			2,776 0 9
Do. Urinals	2,000		.....	.....	.....			.....
Do. Cart Sheds	500		24 11 6	185 0 10	209 12 4			226 3 7
Do. Slaughter Houses	1,425		.....	.....	.....			.....
Roads.								
Purchase of land for improving Manick Maistry Street, Triplicane	600		.....	.....	.....			271 6 10
Extending Parambore Barrack's Road to Police Commissioner's Office Road.	3,000 / 1,000		4,268 6 7	839 13 1	5,108 5 8		Rs. 221-13-3 of this is chargeable to "Reserve for unpaid Bills."	1,621 4 6
			423 2 0	238 15 2	662 1 2			1,488 5 3
Improving Anaiappah Naick Street.....	5,000		21 5 11	.....	21 5 11			460 2 8
Constructing Foot-paths	500		200 0 0	.....	200 0 0			.....
Making new Street Boards	200		749 10 8	157 13 8	907 10 4			1,514 9 4
New Metalling of Roads, 1st Division...			55 2 4	.....	55 2 4			441 13 4
Do. do. 2nd do. ...			1,089 2 6	.....	1,089 2 6		Rs. 2,354-3-11, chargeable to "Reserve for unpaid Bills."	889 2 9
Do. do. 3rd do. ...			182 6 8	.....	182 6 8			881 11 7
Do. do. 4th do. ...	5,000		1,557 10 2	442 0 10	1,999 11 0			1,328 12 11
Do. do. 5th do. ...			242 4 5	.....	242 4 5			850 11 0
Do. do. 6th do. ...			63 4 0	.....	63 4 0			1,099 2 1
Do. do. 7th do. ...			1,589 10 6	26 13 3	1,616 9 9			1,946 7 3
Do. do. 8th do. ...								
Improvements.								
Forming Napier Park behind Parghall's Stables.....	2,000		3,364 15 0	153 12 5	3,518 11 5		Rs. 1,448-8-7 of this is chargeable to "Reserve for unpaid Bills," and taking the receipts as per contra as a set off, the Budget Estimate will not be exceeded	3,016 7 0
Sewage Farm Extension	1,000		.....	262 7 5	262 7 5			1,450 0 6
Improving and extending Burial and Burning Grounds	2,000		288 10 6	11 8 9	300 3 3			1,582 3 8
Emergent Reserve	3,000		.....	.....	.....			.....
Constructing Cart Stands	2,000		77 15 5	.....	77 15 5			2,225 0 10
Erection and Improvement of Pavilions and Hutting Grounds ...	4,000		3,123 1 10	147 8 0	3,270 9 10		Rs. 1,752-1-1 has been disbursed on account of this grant and included in special headings.	9,354 1 11
Fencing Road sides and River banks ...	500		13 12 11	407 3 5	421 0 4			.....
Drains.								
Constructing new Drains	5,000		5,772 0 2	499 13 0	6,271 13 2		Rs. 2,433-6-5 of this is chargeable to "Reserve for unpaid Bills."	9,826 12 11
Completing Screw Pile Drain at North-East angle of the Fort	1,000							1,650 12 11
		42,020						
Repairs—Buildings.								
Repairing Slaughter Houses ...	1,000		284 12 1	.....	284 12 1			1,568 9 7
Do. General Market ...	500		146 9 2	.....	146 9 2			748 9 9
Do. Latrines	1,500		314 14 7	38 9 2	353 7 9			577 7 10
Do. Cart Sheds	250		159 11 0	2 12 4	162 7 4			435 8 5
Do. Office Premises	500		225 7 11	34 14 3	260 0 2		Rs. 706-11-11 of this is chargeable to "Reserve for unpaid Bills."	882 15 3
Do. Public Wells	400		920 4 4	99 9 7	1,019 13 11			254 2 8
Do. Dust Bins	1,000		5 0 0	.....	5 0 0			117 14 6
Do. Walls of Road sides ...	1,500		531 9 9	.....	531 9 9		This amount is chargeable to "Reserve for unpaid Bills."	437 7 1
Do. Toll Gates	100		146 0 0	.....	146 0 0			.....
Carried forward...	6,750	2,83,420	2,17,010 7 1	44,981 12 10	2,910 2 3	2,59,982 1 2		

MUNICIPALITY

STATEMENT of Receipts and Disbursements

tal of dget mates der ajor ads.	Receipts from 1st April 1872 to 31st January 1873.	Receipts in February and March 1873.	Total Receipts	Total Receipts under Major Heads.	REMARKS.	Receipts for the corresponding period of 1871-72.
RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.
56,760	4,71,559 4 7	96,427 10 8	.....	5,67,977 14 11		

OF MADRAS.

from 1st April 1872 to 31st March 1873.

DISBURSEMENTS.	Budget Grants for 1872-73.	Total of Budget Grants under Major Heads.	Disbursements from 1st April 1872 to 31st Jan. 1873.	Disbursements in February and March 1873.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.	Disbursements for the corresponding period of 1871-72.
	RS.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.
Brought forward...	6,750	2,33,420	2,17,019 7 1	44,981 12 10	2,910 2 2	2,59,082 1 9		
PUBLIC WORKS.								
Repairs—Roads.								9,114 7 1
Maintenance of Roads, 1st Division ...			6,781 13 8	358 11 7	[7,140 9 3			14,793 12 4
Do. do. 2nd do. ...			10,344 1 11	407 11 9	10,751 13 8			8,790 7 5
Do. do. 3rd do. ...			18,901 12 7	3,320 13 8	22,722 10 3			9,312 12 6
Do. do. 4th do. ...			4,732 10 1	532 0 1	5,314 10 2			9,057 15 0
Do. do. 5th do. ...	70,000		12,951 7 10	1,162 7 5	14,113 15 3			7,849 6 6
Do. do. 6th do. ...			5,388 6 4	709 0 3	6,097 6 7			13,796 6 9
Do. do. 7th do. ...			9,479 12 0	1,180 14 11	10,660 10 11			3,573 0 9
Do. do. 8th do. ...			8,058 3 6	2,893 2 11	10,951 6 5			79 15 5
Do. do. 9th do. ...			325 0 0	.....	325 0 0			.....
Repairing wooden railings in Roads ...	1,500		100 0 0	.....	100 0 0			229 13 7
Do. Street Boards	100		143 15 0	.....	143 15 0			
Removing Prickly-Pear	500		.....	.....	.....			3,170 2 4
Watering Mount Road and North Beach Road	3,250		2,053 0 3	456 4 0	3,108 4 3			880 9 4
Extension of Watering	300		100 0 3	27 12 2	127 12 5			.....
Numbering Doors	300		.....	.....	.....			
Drains.								
Repairing and re-building Masonry Drains	5,000		3,269 15 1	1,590 14 8	9,860 13 9		Rs. 5,224-14-3 of this is chargeable to "Reserve for unpaid Bills."	1,769 10 5
Miscellaneous.							This excess is owing to coolies having been employed to cut grass on Esplanade for sale, and the proceeds of the same will be seen in the receipts side.	5,624 8 9
Planting Avenue from Grazing and Avenue Fund...	4,000		4,101 0 3	545 4 7	4,646 4 10			1,559 7 5
Planting Esplanade and Maintaining Wire Fence	1,000		501 11 4	386 3 10	887 15 2	1,08,863 6 1	Rs. 51,258-7-1 has been disbursed on account of this grant and included in special headings.	.....
	30,000	92,700	.....	.....	.....			31,417 8 0
Reserve for unpaid Bills	38,654	30,000	39,463 0 0	9,663 8 0	49,126 8 0	49,126 8 0	The instalment for the last quarter of 1871-72 was paid in April of this year, hence the excess Rs. 10,472-8-0	.....
HOSPITALS, DISPENSARIES & VACCINATION		38,654	1,486 4 0	3,200 10 0	4,686 14 0			
Educational Grants	5,000	5,000				4,686 14 0		9,804 0 0
CONTRIBUTIONS TO GOVERNMENT.								
Contagious Diseases' Act	12,072	12,072	12,072 0 0	3,018 0 0	15,090 0 0	15,090 0 0	The last quarter's instalment of 1871-72 was paid in April of this year hence the excess Rs. 3,018-0-0.	21,058 2 10
LIGHTING.								790 7 10
Maintenance	26,400		19,250 9 0	4,057 6 4	24,208 0 1			
Addition	1,000		476 12 5	.....	476 12 5			
		27,400				24,684 12 6		
REFUNDS OF REVENUE.								
			.....	2 0 0	2 0 0			847 0 0
Refund of Tax on Arts, &c. { 1869 ...			27 0 0	.....	27 0 0			
1870 ...			4 0 0	4 0 0	8 0 0			
1871 ...			79 0 0	.....	79 0 0			
1872 ...								
Refund of Tax on Carriages, Horses, & other Animals.			4 8 0	.....	4 8 0			92 0 0
For half-year ending 31st Oct. 1871.			35 0 0	22 8 0	57 8 0			
For half-year ending 30th April 1872.			13 8 0	.....	13 8 0			
For half-year ending 31st Oct. 1872...	1,500		5 0 0	.....	5 0 0			
For half-year ending 30th April 1873.								16 0 0
Do. of Fees for Licenses for Dangerous and Offensive Trades—Permanent ...			25 0 0	.....	25 0 0			23 13 8
Do. of Rates on Houses, Buildings, and Lands, 1871...			65 14 2	.....	65 14 2			105 1 5
Do. of do. 1872...			143 8 9	24 4 8	167 13 5			3 0 9
Do. of Government Contribution towards Maintenance of Roads ...			3 0 0	.....	3 0 0			
		1,500				458 8 7		26,913 5 3
INTEREST ON LOAN ON WATER-WORKS ...	69,000		20,583 14 2	.....	20,583 14 2			13,456 10 7
SINKING FUND FOR LIQUIDATION OF THE WATER WORKS LOAN			10,291 15 1	.....	10,291 15 1			
		69,000				30,875 13 3	The half-year's Interest due 31st December 1872 has not been paid.	13,612 3 4
CENSUS	4,700	4,700	2,109 2 10	.....	2,109 2 10			
MISCELLANEOUS.								
People's Park	13,372		11,808 9 8	3,443 3 5	15,267 13 1			13,963 7 9
Fire Engine Maintenance and Repairs...	700		620 0 5	230 3 5	a850 3 11		Rs. 1,436-15-1 of this is chargeable to "Emergent Reserve," and Rupees 429-0-7 to "Reserve for unpaid Bills."	524 6 6
Engineer's Stores Godown Rent ...	420		385 0 0	50 0 0	b435 0 0			429 0 0
		14,492				18,552 3 10	a The excess is owing to fresh Horses having been purchased.	
CONTINGENT.							b Rent increased by the owner.	2,406 14 2
Stationery	2,200		1,835 4 7	203 1 4	1,537 15 11		c Increase was unavoidable.	1,805 3 10
Printing Charges	2,000		1,789 5 3	739 7 4	c2,528 13 0		d Do. do.	861 2 0
Advertising Charges	800		963 4 0	226 14 0	d1,190 2 0			
Extra Writers	200		16 0 0	10 0 0	26 0 0		R 153-12-0 of this is chargeable to "Reserve for unpaid Bills."	2,214 4 6
Law Charges including Stamp Duty ...	2,000		1,473 1 8	272 3 0	1,750 4 8			125 0 0
Insurance on Office Premises, &c. ...	135		.....	125 0 0	125 0 0			418 6 6
Office Furniture	300		64 2 4	.....	64 2 4			2,482 6 1
Pensions and Gratuities	4,900		1,977 2 2	394 13 4	2,373 0 0			1,927 13 11
Miscellaneous	1,200		745 9 9	384 15 8	1,130 0 0			
		12,835				10,724 14 11		2,615 15 8
Maps of Divisions			16 8 0	.....	16 8 0			
Opening out and Improving Krishnapa Mistry Street, Yeddapollium ...			38 0 9	.....	38 0 9			1,104 2 4
Opening out Peddoo Naick's Street ...			825 6 1	.....	825 6 1			355 7 1
Widening Sembdo Dass Street ...			10 8 3	.....	10 8 3			873 0 6
Constructing Cisterns			917 1 5	.....	917 1 5			
Opening out new roads through Boatmen's Huts, Royapooram... ...			160 0 0	.....	160 0 0		Rs. 1,272-12-11 have been disbursed to the net from this grant for "Reserve for unpaid Bills," and are included in the Rs. 51,258-7-1 above referred to.	.....
Opening out Ummen Covil Street ...			1,259 9 11	.....	1,259 9 11			35 0 1
Improving Isaac and Peroomall Chetty Streets, John Pereira			140 0 0	.....	140 0 0			.....
Repairing Burden Rents			208 3 5	.....	208 3 5			139 0 0
Rent of Model Parcherries ...			.....	22 3 0	22 3 0			73 13 9
Grazing and Avenues			.....	41 10 0	41 10 0			.....
Tolls on Carriages and Animals entering the Town (Farm)			.....	63 0 4	63 0 4			428 13 2
Ground Rents			.....	363 9 5	363 9 5		Amounts levied on account of House and Land Rates for 1871 and 72.	84 0 12
Fees for Slaughter Houses... ...			.....	424 8 0	424 8 0			404 3 0
Strand Rents			.....	103 5 10	103 5 10			
Rent of Market Stalls			.....	618 12 0	618 12 0			
Tolls on Carriages and Animals entering the Town (Composition) ...			1,493 0 0	.....	1,493 0 0			1,044 8 0
Income Tax			611 10 11	207 3 0	818 13 11			1,077 4 0
Advances Recoverable			26,634 0 0	15,959 3 6	42,593 3 6	56,132 13 3		95,163 9 6
	.....	5,91,763	4,68,533 0 4	1,03,834 9 10	.....	5,72,367 10 2		
	.....	.....	.....	.....	.....	3,693 8 11		
Balance on the 31st March 1873	.....	.....	.....	.....	.....			
Rupees...	.....	5,91,763	4,68,533 0 4	1,03,834 9 10	.....	6,76,060 3 1		

W. H. AXELBY,
Head Accountant & Book-keeper.

JOHN C. LOCH,
President of the Municipal Commission.

Minutes of the Proceedings of a General Meeting of the Municipal Commissioners for the Town of Madras, held at their Office Premises, No. 22, Errah Baaloo Chetty Street, in the Black Town, on Wednesday the 30th April 1873, under the provisions of the Madras Municipal Act IX. of 1867 and V. of 1871.

PRESENT.

John C. Loch, Esq., *President.*
Lieut. C. H. P. Christie, R.E.
J. J. D'Rozario, Esq.
J. W. Gantz, Esq.
Cyrus Grant, Esq.
Hyder Jung Bahadoor, Esq.
V. Kristnama Charriar, Esq.
J. C. Lyster, Esq.
Meer Hoossain Ally Khan, Esq.
Honorary Assistant Surgeon Moideen Sheriff.
J. P. Nicholas, Esq.
P. Ponnoosawmy Chettiar, Esq.
The Honourable V. Ramiengar, C.S.I.
M. S. Shadagopa Moodelliar, Esq.
V. Vanoogopala Charry, Esq.
Dr. W. J. vanSomeren.
Y. Vencataramiah Garu, Esq.

1st.—*Letters dated 1st February, 4th and 25th March 1873, from W. Gajarajah Moodelly, Lamp-Oil Contractor, requesting compensation for the loss sustained by him in consequence of an unexpected rise in the Market price of Lamp-Oil during the currency of his late Contract with the Municipality.*

The President said that the first subject on the day's list of business to be considered by the Commissioners was the application made in letters dated 1st February and 4th and 25th March addressed by W. Gajarajah Moodelly, the Contractor for the supply of Lamp-oil last year, to Colonel Denison and himself, requesting that some compensation might be made to him for losses sustained in carrying out his Contract. According to the Contractor's own statement he would appear to have worked the contract at a loss of Rupees 1,352. In order to check the accuracy of the market prices of oil at different periods of the year as given by him, he had asked certain of the Commissioners, Messrs. Venkatasawmy Naidoo, Iyasawmy Moodelly, Cammande, Somasoondrum Chetty, Grant, and Lyster, to let him have quotations for the same periods as those named by the Contractor, and he had had a table prepared which he would now read to them, showing how far the Commissioners figures bore out those given by the Contractor.

Period.	Market-rate as given by Contractor.	Market-rate as given by Commissioners.	Loss by Contractor's rates.	Loss by Commissioners' rates.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
May and June ...	51 0 0	67 0 0	93 0 0	145 4 0
July October ...	74 0 0	67 13 0	524 0 0	379 7 0
November to January ...	80 0 0	73 8 0	321 0 0	231 0 0
February ...	90 0 0	75 4 0	198 0 0	169 8 0
March ...	85 0 0	85 12 0	140 0 0	143 12 0
Total ...	.....	.....	1,352 0 0	1,067 15 0

There was little doubt it seemed to him but that the Contractor had sustained a loss, and it probably came to something like the amount brought out by the Commissioners' quotations for prices He desired that the Commissioners should distinctly understand that, in bringing this matter before them, he did so without any intention of recommending the Contractor's application to their favourable consideration, but simply because the man requested that it might be submitted to the Commissioners. He wished to leave the question entirely in their hands, and would merely remark that for his own part he, as a rule, considered it very unadvisable to grant compensation of this kind. They were sure to form bad precedents, and to act as inducements to men to contract at impossible rates, a practice much to be deprecated, and from which unsatisfactory results were certain to follow.

DR. VANSOMEREN thought that if compensation were given in this instance, it would form a very bad precedent, and was of opinion that it should not be allowed. He did not see why the Commissioners should be called upon to pay for the loss sustained by the Contractor, and could not understand the use of having the Contract system if the profits were to go to the Contractor and the moment a loss occurred it was to be borne by the Commissioners.

LIEUT. CHRISTIE was of opinion that if the compensation were granted it would be unfair to other Contractors, and would encourage men of straw to tender on the chance of making money out of contracts; and who would not be prepared to encounter any risk of loss.

MR. KRISTNAMA CHARRIAR remarked that, as a *general rule*, he was also not in favour of allowing such compensation as that applied for, because the liability to suffer loss and personal inconvenience was part of the darker side of a Contractor's life. But there were certain aspects of the present case, which he thought should not be lost sight of, and which, when he looked at them somewhat closely, induced him to regard the application of this Oil Contractor favourably and as one deserving of the indulgent consideration of the Commissioners whom the Contractor served well as he could presently show.

In the first place, it was to be recollected that the year 1872-73 was a year of unexpected gales and floods, and the failure of Oil Seed crop, like all other cultivation, was considerable in this Presidency in consequence. It is this exceptional feature of the past year that increased materially the market price of oil beyond all expectations, and has given rise to the present claim for a compensation. If the price at which the Contractor agreed to supply oil was unusually high or even tolerably high, he for one would certainly say that a part of it should be set against the risk of any pecuniary loss; or if the period of contract had extended over two or three years, they could well tell him that he should set off the loss in one year against the profit in another. But the contract in the present case extended over but a single year, and that was a year of sudden and unexpected gales and inundations which destroyed all the oil seed crop on which the Contractor seemed to have relied. Then again the rate of 5 annas and 8 pice per Viss at which this Contractor offered to supply oil was, instead of being unusually high, unusually moderate. In March 1872, when his tender was accepted, the *retail* price of oil in the Bazaar was 6 annas per Viss, or 4 pice in excess of the rate tendered. In April, in which he began to supply oil agreeably to the contract, the Bazaar price was 6½ annas

per Viss, or 10 pice more than the contract; and this shows that the Contractor was not a penniless adventurer as supposed by Captain Christie, but a man of some character and substance who had purchased at wholesale rate a quantity of oil previously to enable him to make a beginning. Then from May 1872, the month of gales and floods, up to this moment, the price of lamp-oil, instead of going down as was anticipated by the Contractor, remained at a high figure varying from 6¾ to 9 annas per Viss. Thus it is clear, beyond a doubt, that the poor man's calculations were entirely upset by the adverse season, and the loss of oil seed crop he relied upon; and the fulfilment of his contract, under such unfavourable circumstances, has necessarily led to the pecuniary loss he has suffered. Mr. Kristnama Charriar, therefore, regarded his case as a hard one; and looking to the good quality of the oil supplied and the punctual and otherwise satisfactory manner in which the contract was fulfilled, notwithstanding the great rise in the price of oil and other disadvantages, he submitted that it was only fair that some compensation should be given to the Contractor for the positive loss he suffered.

There is another aspect of the question which should be looked at. Supposing this Contractor, like a penniless adventurer who often sets himself up as a Contractor and breaks down, had failed to fulfil the terms he had agreed to, after the floods which upset the price of oil seeds and oil in 1872-73, what would have been the result? Either the Municipal Department should have found the requisite lamp-oil at the market prices, or invited fresh tenders; and in either case the Commissioners would have certainly been compelled to pay more than the sum of Rupees 1,350 which the Contractor appeared to have lost by adhering to the terms of his contract patiently. If the Commissioners thought it inconvenient to recognize the loss, would the failure of the Contractor, all on a sudden, have been a smaller inconvenience? The present Contractor having saved the Commission all the money and saved the Executive a world of annoyance and inconvenience, which a sudden slip on his part would have undoubtedly occasioned, the Municipality has really gained by the patient action of the Contractor. Mr. Kristnama Charriar, therefore, thought that it would be only graceful and just on the part of the Commissioners to accede at least to a small portion of the compensation sought, though not to the extent claimed. He might also mention two similar cases in which compensation to a comparatively large amount had been granted by the Commissioners on previous occasions, and reminded them of the compensation allowed by the Public Works Department of Government—to Road Contractors who had suffered a loss by the floods of last year in the provinces. Thus the present claim was not of a novel kind. While holding these views, he did not wish at the same time to encourage Contractors seeking such compensation in future; "and as hard cases make hard law," the Commissioners might well lay down a rule now refusing to allow similar relaxation in future cases. But the present Contractor's case being a hard one beyond a doubt, and as he had done good service to the Municipality, he seemed on this consideration to deserve as an exceptional case some compensation for his loss. The maximum amount of compensation granted in previous cases was 500 Rupees, but the Commissioners might grant to the extent which might seem to them fair and reasonable in the present case. Mr. Kristnama Charriar then moved the following Resolution:—

"That having regard to the exceptionally unfavourable season of 1872-73 for oil seed cultivation, and the rise in the price of oil and the material loss sustained by the Contractor in consequence, the Commissioners consider him entitled to some compensation, and they do accordingly fix the amount at Rupees 500. They determine at the same time that the concession now made in this exceptional case should not be allowed to form a precedent in the case of future Contractors."

DR. VANSOMEREN, referring to Mr. Kristnama Charriar's objection to allow precedents, said that he (Mr. Kristnama Charriar) himself quoted instances as precedents in support of his resolution.

MR. KRISTNAMA CHARRIAR replied that the Commissioners must first lay down a law.

LIEUT. CHRISTIE observed that the Contractor appeared to have tendered below the market-rate.

The Resolution was then seconded by MR. SHADAGOPA MOODELLIAR, put to the vote and lost.

2nd.—*Para. 3, of Order of Government, Financial Department, dated 21st March 1873, No. 385, calling for further information of the nature of the Water-tax which the Commissioners contemplate imposing, and of the reasons for which the provisions of Section 205 of the existing Act are held to be inadequate.*

THE PRESIDENT said that the next subject for consideration was paragraph 3 of the Order of Government passed on the proceedings of the last General Meeting of the Commissioners, which asks for further information of the nature of the water-tax which the Commissioners contemplate imposing, and of the reasons for which the provisions of Section 205 of the existing Act are held to be inadequate. With regard to the nature of the tax which the Commissioners had in view when they passed the resolution which had called forth this request on the part of Government for further information, he must say that it appeared to him sufficiently clear, after reading the discussion that took place at the General Meeting and the resolution itself, that their intention was to ask Government to enable them to levy a water-rate as provided for in the Municipal Act, and of a similar nature probably to that imposed in Calcutta and Bombay. He would read the resolution to them, as some of the Commissioners might not perhaps remember the precise wording of it. The resolution was as follows:—

"At the same time they resolve to request the "President to move Government to have an "amendment of the Act made that will allow a "water-tax being imposed, the present arrange-"ment of paying interest on Water Works Loan "out of ordinary revenue being contrary to the "provisions of the Act."

Now it is quite true that the resolution does not expressly state in words the nature of the tax which the Commissioners desired the Government to sanction, though, as he had already said, he did not think there could be any doubt that they meant to ask for a water-rate as contemplated in Section 205 of Act IX. of 1867; still the Government have thought it necessary to ask the Commissioners to give them further information on the subject, and they have now to answer the question. If the Commissioners, when passing the resolution, contemplated the imposition of a water-rate they would have to say so, if they did not, they would have to explain what sort of tax it was that they did intend to ask the Government to give them the power to raise. With regard to the necessity of having recourse to additional taxation to enable the Commissioners to meet the interest and Sinking Fund on the the Water Works Loan, and the other expenses

connected with the scheme there could be no question, as they would at once be able to judge from the figures which he would read to them—

	Rs.
The Interest and Sinking Fund of the Loan comes to	75,000
Price of water to be paid to Government	32,000
Establishment and up-keep of Channel...	13,000
Wear and tear of Pipes	7,000

or altogether a sum of Rupees 1,27,000 to be provided every year. The second item—the cost of the water to be paid to Government—would not probably, for very many years to come, amount to what he had put down, but in the absence of any data enabling him to arrive at the present probable consumption per annum, and in order to be on the safe side, he had taken the outside estimate given in the report of the Water-supply Committee.

The other point, in regard to which Government in paragraph 3 of their order ask for further information, was the reason for which the provisions of Section 205 of the existing Act are held to be inadequate for the purpose of raising a water-tax.

If the Commissioners would refer to the Municipal Act IX, of 1867, Sections 203 and 204, they would, he thought, at once see why the Section in question was inadequate. Section 203, after empowering the Commissioners to provide a system of water-supply for the Town to include sufficient and convenient stand-pipes, goes on to enact that these stand-pipes "shall be so placed that there shall not be a greater interval than one hundred yards between any such stand-pipes," and Section 204 authorizes the Commissioners, when they have carried out "a system for the supply of water to the Town, including such convenient mains and stand-pipes as aforesaid" to declare, with the sanction of Government, by Notification published in the *Fort St. George Gazette*, that the supply is complete. Section 205 then enacts that, after it has been so notified as aforesaid that the water-supply has been completed, "it shall be lawful for the Commissioners to assess a rate upon all occupied buildings and premises" within the districts supplied.

Now the system of water-supply for the Town, which is actually partly in operation and will very shortly be completed, has for reasons considered satisfactory both by the Government and the Commissioners at the time it was decided on, not been carried out as contemplated by Sections 203 and 204 of the Act. This was clearly pointed out in the report of the Water-supply Committee which was submitted to Government in 1868, and from the very commencement of the project the Commissioners have always been of opinion that if it was thought desirable that the interest on the money spent in its execution and the other expenses connected with it should be met by means of a water-rate, it would be necessary to pass a special Act to sanction the imposition of such a tax. All that was now required therefore, so it appeared to him, was that the Commissioners should, if they resolved to inform Government, that the special tax they wished to impose was a water-rate, authorize him to explain the reasons as just stated by him, which led them to think that Section 205 of the Act was inadequate for the purpose of enabling them to raise such a tax.

Mr. Venkatachellum observed that, as he understood the resolution passed at the last General Meeting, all that the Commissioners meant by it was to have power other provisions remained as they were. The power to levy a water-rate, not necessarily and absolutely to put that power in force, only to be able to do so should it be proved to be necessary hereafter.

Mr. Kadambi Kanakiah said that when the Water Works Scheme was first mentioned it was not contemplated to have recourse to a water-rate, and he proof of this statement would be the absence of the Commissioners to the Legislative Council when the proceedings under the Loan Act were passed.

"That the Commissioners are desired to state in "order to meet the requirements depending on the "assisted roads and for the future proceedings "for the years to come, it is necessary to "transact and improve the conservancy system "materially adding to the burdens of the rate-"payers; and if so, with this view, they observe "to request the Hon. gentlemen Commissioners to go "over fully and without further delay into the "establishments and other items of Municipal "expenditure, and, while fully keeping in view of "additional revenue, point out where economies "may be effected."

He was aware that it was undesirable for the position of matters might seem that that Government have asked the Commissioners to comply with the resolution passed by them at the last Meeting, to state what sort of water-tax it is that they would propose to raise. It appeared that in the reasons to be first made the President had not said what answer he thought the Commissioners ought to make, and he would be glad to hear his views on the subject.

The Chairman said that Dr. Cunningham having asked him to let the Commissioners know his own opinion in regard to the imposition of a water-rate he would at once proceed to state his views, though he had intended to postpone making any remarks until after the question had been further discussed. It would, perhaps, be within their recollection that at a General Meeting held in February 1872 he had briefly mentioned what they were when introducing the Budget Estimate for the year, and with their permission he would read portions of what he then said.

"As to the mode in which funds ought to be "raised to pay the interest on the Water Works "Loan and all the charges connected with the "supply of water to the town which would have "to be provided for when once the works were "in operation, it was not competent for them to "discuss this question on the present occasion, "but it was one which they would soon have to "consider, and he would take advantage of the "present opportunity to state briefly his own "views respecting it. It was, no doubt, within "the recollection of the Commissioners that the "Water-supply Committee were not in favour of "raising this money by means of a special water-"rate, but by an addition to the House and Land "Rates. Their reasons for recommending this "course are given in paragraphs 36, 37, and 38 "of their Report."

"It was with considerable diffidence that he "ventured to differ in opinion with gentlemen "of such experience in all matters relating "to the administration of the affairs of the town "as the Members of the Water-supply Committee; "but, after having given the matter the best "consideration in his power, he had come to the "conclusion that a special water-rate ought to "be levied in those parts of the town which "would be directly benefited by the proposed "water-supply for the purpose of meeting all "charges connected with it, including the inter-

"est on the Loan. He would not now go into "details or give all the reasons which had led "him to form this opinion, but would confine "himself to mentioning one great advantage "which, as it appeared to him, a special water-"rate possessed over an increase of the house "and land rate, viz., that the former could, with-"out difficulty, be made payable by those who "actually derived benefit from the water whereas "it would not be easy to obtain the same result "merely by raising the house and land rate."

It was, he believed, admitted by them all that additional taxation must be resorted to, to enable the Commissioners to meet the expenses of the water-supply scheme, and he was still of the opinion expressed in the extracts he had just read. He considered that all such expenses should be met by levying a special water-rate and not out of the Municipal Fund proper; that a water-rate was in his opinion the fairest method which could be had recourse to for this purpose, and by means of which those who derived most advantage from the water could be made to pay for it. He was, however, aware that a considerable number of the Commissioners thought otherwise, and he hoped to hear what they had to say in support of their views. Before sitting down he also wished to call their attention to a question which he had intended bringing to their notice to-day, as having an intimate connection with the subject now under consideration, and he might as well do so at once as later on in the proceedings. He meant the question of the interest which the Municipality had paid, and still has to pay, on account of the Water Supply Loan prior to the completion of the works. This was a matter to which he had referred at the Meeting in February of last year already alluded to. He had then said that the Interest on the Loan ought to have been included, as was done at Calcutta in the original estimate for the supply of water to the town, and added to the amount of the Government Loan, it being unquestionably, until the works were completed, a fair charge against the Capital Amount. He was, it was true, at that time of opinion and said so at the Meeting that the time had passed when they could ask this Government to move the Government of India to treat Madras as Calcutta had been treated, in respect of the interest payable on the loan before the completion of the works, but in thinking over the matter since then, he had come to the conclusion that there was not only no reason why they should not do so, but every reason why they should. Their position in regard to payments made and to be made for Interest and Sinking Fund on account of the Loan up to the completion of the works was this:—

Interest on account of Water Works Loan.

Amount already paid from the Municipal Fund.

	Interest.	Sinking Fund.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
1870	2,021 14 8	1,410 15 3	3,432 11 0
1871	11,695 3 10	5,847 13 5	17,543 3 3
1872	37,723 14 2	18,861 15 1	56,585 13 3
	51,441 5 8	25,720 10 10	77,162 0 6
Due 1st January last, but not paid ...	23,670 8 10	11,835 4 5	35,505 13 3
Payable 1st July 1873 ...	24,858 7 10	12 416 3 11	37,257 11 9
Total...	99,970 6 4	49,970 3 2	149,935 9 6

He would suggest, therefore, that the Commissioners should make this proposal to Government, and ask them to forward it on to the Government of India, with their favourable recommendation in support of it.

That as was done in the case of the Calcutta Water Works Loan, the Interest and Sinking Fund on our Madras Loan should, up to the completion of the works, be paid out of the Loan, the effect of which would be that the whole amount advanced by Government on account of the works and on account of the Interest and Sinking Fund would form the Capital amount of the Water Supply Scheme. If the Government of India sanctioned this proposal, which in justice to Madras he considered they ought to do, they would have to repay to the Municipality Rs. 77,162 paid by the Commissioners on account of Interest and Sinking Fund up to and inclusive of 1872, and to advance a further sum of about Rs. 72,000 to meet the unpaid interest and Sinking Fund which became due last January, and that which is payable in July next, by which time the works will be completed, and these charges would for the future have to be met from additional taxation. The amount to be thus advanced by the Government of India on account of the Interest and Sinking Fund would be in all one and a half Lakh of Rupees, which, added to the original loan of 13 lakhs, would raise the total of the Loan for the Water Works to 14½ lakhs, the Interest and Sinking Fund on which would amount to Rupees 87,000 which amount, together with the other expenses connected with the Water-supply, he was clearly of opinion they ought to raise by means of special taxation. It was his intention to move a resolution embodying the proposal which he had just explained, but he would not do so until after they had decided what answer was to be given to the questions put by Government in para. 3 of their order now under consideration. The Honorable V. Ramiengar had mentioned to him that he had a proposition to submit to the Meeting, which would, he thought, if it received the sanction of Government, enable the Commissioners to raise a sum in the current year sufficient to meet the Interest and Sinking Fund of the Loan subsequent to the completion of the Water Works, and at the same time avoid the necessity and the delay of having to resort to special legislation.

The Hon. V. Ramiengar.

Gentlemen,—

I have a definite proposition to submit for the consideration of the Commissioners on the subject to which the President has just referred, but before doing so, I wish to make a few preliminary remarks. In reference to the Resolution passed by the Commissioners at their last General Meeting on the question of a water-tax in connection with our Water Works, the Government "desire to have fuller information before them of the nature of the tax which the Commissioners contemplate imposing, and of the reasons for which the provisions of Section 205 of the existing Act are held to be inadequate for the purpose." It is true, as pointed out by Government, that Section 205 empowers the Commissioners to assess a water-rate upon all occupied buildings and premises in any District in which the water-supply has been completed, but the exercise of this power is dependent upon the fulfilment of certain conditions required by the two immediately preceding Sections 203 and 204. The former of these requires that the stand-pipes erected for the convenience and use of the rate-payers

"shall be so placed that there shall not be a "greater interval than one hundred yards between "any such stand-pipes, and such stand-pipes "shall at all times be kept charged with water," while the next Section 204 says that when the Commissioners shall have carried out a system for the supply of water, "including such convenient stand-pipes as aforesaid, and such system shall, in the judgment of the Commissioners, be complete, the Commissioners shall, with the sanction of Government, declare by Notification published in the *Fort St. George Gazette* that the supply is complete within the Town, &c., &c." It is only after it has been so notified as aforesaid, that it becomes lawful for the Commissioners to assess a water-rate according to the provisions of Section 205. Now, the system of Water Works as carried out in Madras is not such as to satisfy the requirements of Sections 203 and 204, and consequently no water-rate can be imposed without an amendment of the Act—without such an amendment as would bring the Law into conformity with our system of Water Works. I have no doubt that a special tax on the water supplied is the proper source from which to meet the charge for water, the interest on the Loan and other incidental expenses; but I would suggest for consideration whether our works are now so complete that we can at once begin to lay on a water-rate. If, as I think, the Water Works are still in an unfinished state, it is highly inexpedient to impose the proposed tax before the full advantage of the supply is secured to the rate-payers—before, that is, the water is actually brought to their doors. Such completion of the works is, in my opinion, necessary to reconcile the people to the heavy addition which the water-tax will practically prove to be to the already high assessment upon houses and buildings. For these reasons, I would not apply for an immediate amendment of the Act, but defer it till we are able to announce that the water-supply is complete; and I think that the contemplated revision of the entire Municipal Act which must now take place before long, will afford an excellent opportunity for considering the provisions necessary for the levy of a water-rate.

But while thus deprecating any action having for its object the immediate imposition of a water-tax, I feel, and I am sure all of you feel, the urgent need which exists for making immediate provision for the payment to Government of the charge for water, the interest already due and accruing on the Water Works Loan, and for meeting other pressing demands on the Municipality. Our balance in the Bank on the 31st ultimo amounted to the paltry sum of 3,682 Rupees; the question of drainage cannot be much longer deferred; many other improvements are at a stand-still for want of funds; and although a Committee has been for some time sitting, whose object is to scrutinize the establishment and other items of Municipal expenditure, and, while indicating sources of additional revenue, to point out how expenditure may be economized, it will be some time before their labours can come to a close; and, meanwhile, it seems imperatively necessary to avail ourselves of every source of income provided by the Act. There is one source which has not yet been availed of. I refer to the sea-toll leviable under Sections 63 to 67 of the existing Act. I find from the debates at the time the Madras Municipal Bill passed through the Legislative Council that the sea-toll was estimated to yield 70,000 Rupees per annum, and this, in the present state of the finances of the Municipality, will be a material addition to our resources. I believe the toll can be easily collected under arrangements which can be entered into with the Collector of Sea Customs at Madras or with the boat-owners. I, therefore, propose, however reluctantly, that we should ask the sanction of Government for putting in force the provisions relating to the sea-toll, pending the proposals of the Re-organization Committee and the contemplated revision of the entire Municipal Act.

With these remarks I propose the following Resolution:—

"The Commissioners observe that the system of water-supply as carried out in Madras is not such as to satisfy the requirements of Sections 203 and 204 of the Municipal Act IX. of 1867, and that the provisions of Section 205 for the levy of a water-rate cannot consequently be put in force without an amendment of the Act, but having in view the still unfinished state of the Water Works such as they are, the Commissioners deem it inexpedient to apply to Government for such amendment at present, which will have the effect of introducing a special water-tax before the full advantage of the Water Works is secured to the rate-payers. At the same time having regard to the necessity which exists for making immediate provision for the payment to Government of the charge for water and the interest already due and accruing on the Water Works Loan, and for meeting other pressing demands on the Municipality, the Commissioners, pending the contemplated revision of the entire Municipal Act, resolve to request the Government to sanction the levying of a sea-toll as provided by Sections 63 to 67 of the Act."

Mr. Morgan Sadler observed that, from a radical point of view, the Water Supply Project was the best work that had been undertaken by the Municipality, but he regretted that the water was not generally used by the people at large. He thought that if a water-rate were imposed the people would attach more value to the water and readily use it in return for the money paid by them.

Dr. vanSomeren seconded the Hon. V. Ramiengar's resolution.

Lieut. Christie said that he observed in the resolution of the Commissioners, on which the Government Order now under discussion was passed, that it was therein distinctly affirmed that it was contrary to the provisions of the Act to pay the Interest on the Water Works Loan out of General Revenue. He wished to know whether this was the case, and if so, whether it would not also be illegal to pay the Interest out of the proceeds of the Sea-tolls.

The Hon. V. Ramiengar.

I am glad the question has been asked, for after the decided expression of opinion contained in the Resolution of the Commissioners just referred to, the point certainly requires explanation. The latter part of that Resolution affirms that "the present arrangement of paying interest "on Water Works Loan out of ordinary Revenue "is contrary to the provisions of the Act." After having looked through the Act very carefully, I am unable to perceive anything in it in support of this view. I fancy the reason of the Commissioners for coming to the conclusion stated is that the Act provides (*vide* 202 to 217) specially for Lighting and Water-supply apart from the other objects. This is true; but then Act V. of 1871—an Act to amend the Municipal Act of 1867—specifies the objects to which the funds raised under the latter may be applied, and among those objects are "any local works of "public utility calculated to promote the public "health, comfort, or convenience." The Madras

Water Works, I imagine, fall under this category.

But, without going to this supplementary Act of 1871, the Act of 1867 itself does not, in my opinion, bar the application of the general Municipal Revenues, except in respect to one item of it which I shall presently refer to, to the purposes of Water-supply. If we look through the sections relating to the several taxes, rates, and fees leviable under the Act, it will be seen that, with the exception of the House-tax which *vide* Section 69) is levi ble "for the general purposes "of the Act *other than Lighting and Water supply*," all the other taxes, rates, tolls, and fees are leviable, without any restriction whatever, "for the "purposes of this Act," and such purposes, in the absence of any express limitation as in the case of the House-tax, must be held to include Lighting and Water-supply. Again, under the head "Mode of raising money for works of a perma-"nent nature," we see (*vide* Section 98) that for the construction of such works the Commissioners may borrow the required funds "on the security "of the rates, taxes, and dues imposed and levied "on account of the Municipal Fund," and if the general Municipal rates, taxes and dues are thus mortgaged for the money borrowed, I do not see how it can be objected that the interest due on the Loan cannot be paid from the proceeds of those rates, taxes, and dues. For these reasons I hold that the proceeds of all the Municipal taxes, except those of the House-tax, are applicable to all the purposes of the Act, Lighting and Water-supply included, and that it is not illegal to pay the interest on the Water Works Loan out of our ordinary revenue—the provisions in the Act as to the special rates for lighting and water-supply notwithstanding. Indeed I observe that the Commissioners have already paid from the General Municipal Fund more than one instalment of the interest on the Water Works Loan, and have provided in the current year's Budget for another instalment of the same.

Mr. Lyster said that he feared a Sea Toll would be very unpopular with the Mercantile Community, and would meet with strong opposition on their part. He thought also there might be considerable difficulty in collecting it. Unless he was mistaken, he believed, that when the Governor-General gave his assent to the Municipal Act, he did so on the understanding that the Sea Toll was not to be levied.

The President said he was glad that Lieutenant Christie had put this question about the legality of paying the Interest of the Water Works Loan out of the Municipal Fund, as there was evidently an impression on the part of many persons that to do so was contrary to the provisions of the Act. Such, however, he had good reason to believe, was not the case, and as Mr. Ramiengar had stated, the proceeds of all taxes leviable under the Act, except the House and Land Rates, were applicable to all the purposes of the Act. With regard to Mr. Ramiengar's proposal that Government should authorize the Commissioners to levy the sea toll, he would not, under all the circumstances of the case, oppose it, though he was still of opinion that it would have been better to have had recourse to a water-rate. There was undoubtedly one advantage in favour of Mr. Ramiengar's proposal, and it had great weight with him in inducing him to agree to it, which was this, that if Government approved of it, they would be able to bring the tax into operation at once, whereas it would necessarily take some time before they would obtain powers enabling them to levy a water-rate; he trusted however, that by this time next year they would be in possession of such powers.

With regard to Mr. Lyster's observations, he agreed with him in thinking it very probable that the Sea Toll would not be popular with the Mercantile Community, and would meet with strong opposition on their part. He thought also there might be considerable difficulty in collecting it. Unless he was mistaken, he believed, that when the Governor-General gave his assent to the Municipal Act, he did so on the understanding that the Sea Toll was not to be levied.

Lieut. Christie said that before Mr. Ramiengar's resolution was put to the vote, he would ask whether Mr. Ramiengar proposed that the sea-toll should be a permanent tax, or whether it was intended to meet the present emergency only.

The Hon. V. Ramiengar replied that it was difficult to say for how long a time it might be necessary to retain the tax. Improvements were at a stand-still, and one instalment of the interest due on the Water Works Loan remained unpaid. When the necessity for retaining the tax no longer existed, it would of course cease to be imposed.

The Resolution was then put to the vote and carried.

The President said that he would now, without any further remarks, move the Resolution of which he had before spoken, and which, he suggested, should form an addition to, and part of the Honourable Mr. Ramiengar's Resolution just adopted by the Commissioners. It was to this effect.

"The Commissioners further resolve to ask this Government to move the Government of India to advance to the Municipality of Madras the money required to pay the Interest and Sinking Fund on the Water Supply Loan up to the time of the completion of the works. The amount to be thus advanced to include such sums as have been already paid by the Commissioners on these accounts, and to be made on the same terms as those of the original Loan, it being understood that the additional sum so advanced is not to exceed in all the sum of one and a half lakh of Rupees."

Mr. Krishnama Chariar seconded the Resolution, which was put to the vote, and carried.

3rd.—Applications for aid to Lower Class Schools received in excess of the Budget grant for the year 1872-73.

The President, referring to the next subject, said that there were several Lower Class Schools, whose claims, on account of salary and results' grant for last year, could not be met, because the Budget grant for Educational purposes for the year had been all spent. This was causing much

inconvenience to the Schools in question, and he thought that the Commissioners might authorize him to pay the claims amounting to about Rupees 8,000 to be met from the Educational grant in this year's Budget. After some desultory discussion,

Mr. Krishnama Charriar moved the following Resolution, which was seconded by the Hon. Mr. Ramiengar, and carried :—

"The President having proposed to the Commissioners that there would be no difficulty in finding the amount claimed by School managers they see no objection to his paying the bills.

"The Commissioners sanction the payment out of the Educational grant for the current year of the claims received in excess of the Budget grant for 1872-73, on the understanding that no further payments on account of Salary grants shall be met by the Municipality."

4th.—Lighting the Town.

The President informed the Commissioners that, in accordance with their wishes expressed at a former Meeting, tenders had been called for for lighting the Town by Contract, and that the tender of M. Venctaramuch Chetty and P. Soubien Naick for Rupees 23,253-12-0 had been accepted as being the most favourable one. He had brought the subject forward not only for the purpose of giving them this information, but in order that he might also bring to their notice the fact that no provision had been made in the Budget for the appointment of Lighting Inspectors. He proposed for the present to make the Conservancy Overseers see that the lighting was properly carried out as they now did, but he did not believe that they were the right persons to look after this work, or that it was reasonable to expect that they should do so. He would, however, give them a fair trial, and if he found that separate inspection was absolutely necessary, he would come to the Commissioners for a supplementary vote to enable him to engage the necessary staff.

Ordered to be recorded.

5th.—Appointment of a Committee for the official year 1873-74, for the purpose of considering and reporting on all claims for Pensions, Compassionate Allowances, and Gratuities, which may be brought forward during the year.

The President introduced the fifth subject by explaining that the Committee appointed at the Meeting of the Commissioners held on the 20th February 1872, for examining claims to Pensions, &c., was named for that year only, and that it was desirable that a similar Committee should be appointed to consider any claims that might come in during the current year.

Mr. Krishnama Charriar thought that such a Committee ought to be composed of men of experience, and therefore deemed it unadvisable to change the Members every year.

The President remarked that it did not follow because the Committee was appointed every year that the Members composing it should be changed. He would propose the following Resolution :—

"That the following gentlemen be appointed a Committee for the official year 1873-74, for the purpose of taking into consideration and reporting on all claims on pensions, compassionate allowances, and gratuities which may be brought forward during the year :—

The Honourable V. Ramiengar.
Mr. Venctaramiah.
Dr. vanSomeren.
Mr. Somasoondrum Chetty.
Mr. Cammiada."

Mr. Shadagopa Moodelliar seconded the Resolution which was put to the Meeting and carried.

6th.—Letter from Mr. W. Stephenson, Assistant Engineer of the Municipality, dated 19th April 1873.

The President next submitted the claim of Mr. Stephenson, Assistant to the Engineer, for increased allowance, on the ground that Mr. Lee the Engineer had not yet relieved him. The President said that there was no provision in the Budget for the increase allowance, but thought that until Mr. Lee resumed charge of his duties as Executive Engineer Mr. Stephenson was fairly entitled to the extra allowance of Rupees 100 a month. He did not know exactly when Mr. Lee would be relieved of his special duties in connection with the Water Works, but hoped he would be so very shortly.

After some conversation Mr. Venctasawmy Naidoo moved the following Resolution, which was seconded by Mr. Krishnama Charriar, and carried :—

"Resolved that Mr. Stephenson be allowed the additional 100 Rupees till the Budget of the Water Works expenditure is disposed of by the Re-organization Committee."

7th.—Statement of Receipts and Disbursements on account of the Municipality, from 1st April 1872 to 31st March 1873.

The President said that he had now to submit for their approval the Statement of Receipts and Disbursements for the twelve months ending the 31st March last, copies of which had been in the hands of the Commissioners for some days past. They would observe that the receipts on account of house and land rates were nearly Rupees 18,000 below the amount set down in the Budget, though somewhat in excess of that received the year before, and he trusted that the arrears yet to be collected would eventually bring the figure nearly—if not quite—up to the original estimate. The ground rents collection was in the same way below the estimated amount for the year though in excess of that of the previous one. Much difficulty was experienced in collecting these rents, as if not paid voluntarily, they could only be recovered in the Small Cause Court. The receipts on account of the tax on Arts, Trades, and Professions were, he regretted to say, most unsatisfactory, amounting to only Rupees 56,000 against an estimated collection of Rupees 90,000. It would no doubt be within the recollection of the Budget Committee of 1872-73 that the Assessor had protested when the Budget for that year was under consideration by them, against so large a sum as Rupees 90,000 being named as the probable collection of the year, but after consideration they had decided that it should stand. He agreed with them at the time, but he now felt that it had been taken too high, but whilst admitting this he entertained no sort of doubt that it should have realized very much more than it had done. On lately taking charge his attention had at once been drawn to the very serious falling off in the receipts of the tax, and he had asked the Assessor if he had any

explanation to offer as to why this should have happened. In reply, he gave as one reason that excuse which they had often heard on former occasions when complaints had been made of its short collection, that it was impossible for him to attend properly to both the assessing and collection of the tax. This was an excuse which it would not be possible to bring forward again, as he was glad to see that the Commissioners had agreed to Colonel Dickinson's proposal, of which he entirely approved, and which they might remember he had himself unsuccessfully brought forward two years ago, to place the collection of the tax with a suitable establishment entirely under the Collector. Another reason given by the Assessor was in his opinion deserving of careful consideration, but as it was his intention to bring it before the Re-organization Committee, he would not do more than mention it now. It was this, that the collections had suffered ever since the Commissioners had done away with the Trade Tax Head Inspectorship. If it could be proved to the satisfaction of the Committee that this was really the case, and that the falling off in receipts was partly due to the abolition of this appointment, the Commissioners would no doubt be prepared to sanction its re-establishment. He himself had not had time as yet to go sufficiently into the matter to be able to form an opinion, but he thought it probable that the Assessor might be right in attributing a portion of the falling off to this cause. The other heads of receipts were on the whole satisfactory. The tax on carriages and horses was somewhat below the estimate, whilst the Miscellaneous receipts were rather in excess of it, the amount to be received from Government on account of their share of the Census expenditure not having been recovered as yet. The expenditure did not call for any particular remarks, but he would be happy to answer any inquiries which the Commissioners might wish to put to him.

Mr. Venctaramiah was of opinion that these by-monthly statements should be submitted as soon as prepared to the Budget Committee, which should for this purpose be a standing Committee for the year, in order that it might be examined by them and then laid before the General Meeting accompanied by any remarks they might consider it necessary to make. It was thought that it was not necessary to do this in the case of every bi-monthly statement, he would suggest that the statement containing the first six months of the the year and that made up at the close of the year should be so treated. With regard to the accounts then before them he would now therefore propose.

"That the Statement of Receipts and Disbursements be approved, and that for the future the Statements of Receipts and Disbursements for the half years ending September and March be referred to the Budget Committee with instructions to scrutinize the expenditure under each major head with reference to allotments, and lay the same before the Commissioners at their next General Meeting with such remarks as may occur to the Budget Committee."

The Resolution was seconded by the Hon. V. Ramiengar, put to the Meeting, and carried.

The Meeting then terminated.

John C. Loch,
President, Municipal Commission.

By order of the Right Honourable the Governor in Council.

W. Hudleston, *Chief Secretary.*

No 86 Municipal Commissioners' Office
Madras 17th June 1873

Sir,

John C. Lock Esqr
President Municipal Commission
Madras

To

The Honorable W. Huddleston
Chief Secretary to Government
Ootacamund

Sir,

I have the honor to forward herewith in accordance with the provisions of Section 18 of Act IX of 1867, Minutes of the proceedings of a General Meeting of the Commissioners held on the 30th April, together with a Statement of the Receipts and Disbursements on account of the Municipal Fund for the year ending the 31st March last, and to request that the same may be published in the Fort St George Gazette.

2. I am at the same time to solicit the special attention of the Right Honorable the Governor in Council to the Resolution adopted by the Commissioners in answer to the question put by Government in para 3

of

of their Order in the Financial Department dated the 21st March 1873 No 385. The Commissioners earnestly trust that Government will be pleased to accord their sanction to the proposal to levy the Sea Toll, and to forward the application to the Government of India respecting the interest and Sinking Fund of the Water Supply Loan upto the completion of the Works with their favorable recommendation in favor of its being granted.

3. The Resolution is as follows:-

"The Commissioners observe that the "System of water supply as carried out in "Madras is not such as to satisfy the "requirements of Sections 203 and 204 of "the Municipal Act IX of 1867, and that "the provisions of Section 205 for the levy of "a water-rate cannot consequently be put "in force, without an amendment of the "Act, but having in view the still unfinished "state of the Water Works such as they are, "the Commissioners deem it inexpedient to "apply to Government for such Amendment "at present, which will have the effect of "introducing a special water-tax before "the full advantage of the Water Works is "is secured to the rate-payers. At the same "time having regard to the necessity which "exists for making immediate provision for "the payment to Government of the charge "for water and the interest already due and "accruing on the Water Works Loan, and for "making other pressing demands on the "Municipality, the Commissioners, pending "the contemplated revision of the existing "Municipal Act, resolve to request the "Government to sanction the levying of a "Sea-Toll as provided by Sections 62 to 67 "of the Act."

"The Commissioners further resolve to ask "the Government to move the Government of "India to advance to the Municipality of "Madras the money required to pay the "interest and Sinking Fund on the Water "Supply Loan upto the time of the "completion of the works. The amount to be "thus advanced to embrace such sums as have "been already paid by the Commissioners on "these accounts, and to be made on the same "terms as those of the required Loan, it "being understood that the additional sum "so advanced is not to exceed in all the sum "of one and a half Lakh of Rupees."

4

4. There can be no question that unless the Commissioners are shortly placed in a position which will enable them to raise additional funds, they may experience difficulty in meeting future payments on account of the interest and sinking fund of the Water Supply Loan, or if compelled to provide for those they may have to do so at the sacrifice of Sanitary and other works of much importance to the health and comfort of the inhabitants of the Towns.

5. The System of Water Supply as originally projected in 1867, and sanctioned by Government, is already in operation in most parts of Madras situated within the limits included in the project, and will probably be completed by the end of next month. If the works had been carried out in such a manner as to satisfy the requirements of Sections 203 and 204 of the Municipal Act the Commissioners would have been able to assess a rate upon all occupied buildings and premises within the districts supplied with water immediately on their completion, but this not being the case they have had to make their choice between asking Government to pass a Special Act to

to enable them to raise a water rate, or to give their sanction to the levying of a Sea Toll as provided for in the Act.

6. The reasons which induced the Commissioners to decide on asking Government to sanction the imposition of a Sea Toll are so fully detailed in the accompanying proceedings, that I will not repeat them in this letter. I think however that as Government may possibly feel some surprise at the apparently slight reference made in the course of the discussion to the prohibition by the Governor General when giving his assent to the Act, to permit the levy of this particular tax, that I ought to mention for their information that several of the Commissioners present did associate themselves with the question put by Mr. Lyster though they did not rise and formally address the Meeting. The general impression after I had finished my remarks in reply to Mr. Lyster appeared to be that in the circumstances in which the Municipality now finds itself placed there was no reason why the Commissioners should not seek the sanction of Government to be allowed to levy the Tax.

7

7. With regard to the second part of the Resolution I have on behalf of the Commissioners to urge respectfully but at the same time most strongly on the Right Honorable the Governor in Council the justice of the application which they make therein and to express their hope that in forwarding it to the Government of India this Government will be prepared to state that in their opinion it is entitled to the most favorable consideration. If the Commissioners could have foreseen in 1868 the large sums they would be called upon to provide out of ordinary Municipal Revenue for the purpose of paying the Interest and Sinking fund on the Government Loan during the construction of the water works, there can I think be no doubt that they would have applied for, and doubtless have obtained, a larger loan than they did in order that they might be able to meet these charges out of it. This plan was sanctioned by the Government of India in the case of the Calcutta Municipality during the construction of the water works of that City, no less a sum than Rs. 31,285.12.4 having been paid out of the Government Loan from their commencement in 1867 upto the time of their completion in 1869.

8. I would also venture to bring prominently to the notice of Government that compliance with the application of the Commissioners herein being an act of justice will be of the greatest possible advantage to the town in many most important respects. In order to provide the sum of Rs. 77162 paid by them between 1870 and the end of 1872, on account of the Interest and Sinking fund on that portion of the Government Loan drawn upto the latter date, the Commissioners have been obliged to appropriate Rs. money than they could have wished during the above period to many many conservancy and other works. Chief amongst these, of which some have had to stand over altogether, whilst the others have had to be carried on with insufficient funds for their proper maintenance, may be mentioned new and improved latrines, improved Conservancy Night Carts, the construction of Night Soil depots, better accommodation for the Office Establishment of the Municipal Commissioners, and the repairs of Streets and roads. The repayment of the sum as proposed by the

by the Commissioners will enable them to undertake without loss of time some of those necessary works.

I the Accounts of the Municipal Commissioners for the Official Year 1872/73 being closed I am to request that Government will be pleased to appoint an Auditor to examine the same as provided in Section 82 of the Municipal Act. The sum of £ 500 has been appropriated in the Budget of this Year for the payment of the Contingencies which is deputed to perform this work.

I have the honour to be,

Sir,

Your most obedient Servant,

Chas. Cock.

President

Municipal Commission

1873

Financial Department

From

The President of the Madras Municipal Commission

Date 17. } June 1873.
Rec. 19. }

No 96.

2E

G.O. 12. July 73 No 81

10 1072

Forwarding Proceedings of a General Meeting of the Commissioners held on the 30. April 1873, together with Statement of receipts and disbursements for the year 1872-73.

Municipal Commissioners' Office,
Madras 1st June 1873.

My dear Mr Braddon,

I sent off to you by yesterday's afternoon post the proceedings of the last general Meeting of the Commissioners, and venture to hope that you will be able to let us know before long whether the Commissioners are to be allowed to levy the sea toll until such time as the Municipal Act shall be revised, as contemplated by the Resolution passed at the Meeting whether they will have to fall back on some other method of raising funds to enable them to meet the interest on the water loan and the other annual expenses connected with the works.

I shall feel nothing of the odium of levying revenue by the sea toll up to within a few hours of the Meeting: - indeed I was under the impression that the Commissioners would not [illegible] matter of course abide by

the Resolution they had adopted at the general Meeting in February, and content themselves with handing a copy to the Govt. request to be informed of the reasons which made them consider the provisions of Section 105 of the Municipal Act inadequate for the purpose of enabling them to levy a water rate. Government may possibly wish to know why the Commissioners changed their mind as to the immediate imposition of a water rate, and why such bold steps to induce them to adhere to their original decision. As I could not well give a full explanation in regard to these points in my official letter of yesterday I now proceed to do so demi-officially for their information.

There was a meeting of the Re-organisation Committee the day before the general Meeting, and at it was the first time I had had an opportunity of telling any members of the Commissioners together what my communication to

President, I began as soon as the Committee business was finished, to talk to them of the subjects which were to come before them the next day. I found to my surprise that all the native gentlemen present - five in number - were dead against a water rate, at all events for the present, while of the remaining members Mr Rosario was of the same opinion, and the others by no means decided either way or the other, though perhaps the whole preponderated to vote for a rate if pressed to do so. The native Commrs also said that they had been taken by surprise by the adoption of the resolution in favour of a water rate at the February meeting, and that those of them who had voted for it had done so in the belief that it would not be imposed until after a revision of the Act. I am disposed to think that this was altogether an after thought of theirs put forward with a view to explain away their vote and by way of

out spit if possible, and that in reality the Natives perfectly well what they were about.

Mr Ramsay who remained after the other Commissioners had left told me that he thought the Native Members would be very certain to vote the next day against the immediate introduction of Water into Leith (by immediate I mean as soon as the works are completed - by next month) and that he himself was opposed to it, though he would certainly not press his opposition should he find the majority of the Commissioners in favour of it. He then continued his idea of getting the difficulty by proposing unto the Commissioners should ask parliament to sanction the levy of a less toll as provided in the Act. I told him that I was somewhat taken by surprise both by the declared desire of the Native Comm^rs to withdraw from their previous vote, for which I was quite unprepared, and by the proposal to levy a less toll, but that I would think the matter over and leave a note with him before the [illegible] by some hour

He only Commissioner I was able to find before then was Major Bowie who had proposed the Resolution in favour of the levy of a water rate at the previous general Meeting, and he told me I was not surprised to learn that the Native Comm^rs were beginning to regret it's having been carried, as it had struck him at the time that they had voted rather reluctantly in its favour. He promised to attend the Meeting and to move a Resolution affirming that which had been passed at the former one, should we find that this could be done but a prospect of success. He was however unfortunately unable to come though I do not suppose that his being there would have made any difference. Every one found that with the Commissioners who were present it would probably be impossible to carry a Vote in favour of an immediate water rate, and I consequently thought it better to put the matter to them as I did, and leave Mr Ramsay to bring forward his proposal, rather than by any persuasion then

to abide by their Earlier Resolution with the almost
certainty of their beaten. Of course I need not tell
you that if I had received Earlier intimation of Mr
Ramsingers intention to propose the Tea toll I would
have communicated with you in order to ascertain
whether Government had any wishes to express on the
subject being that its imposition had been forbidden
by the Govt. General in 1867. Mr Ramsingers assures me that he did not himself think of
making the proposal until a few days before the
Meeting.-

I have endeavoured to ascertain what action
the Merchants are likely to take should Government
authorise the Commissioners to levy the toll. Some
of them Messrs. Rivers Arbuthnot, Macfadyen, Pate
and one or two others have told me that they will
certainly oppose it, and I think it almost certain
that some representation will be made by the Chamber of

Commerce and possibly by the Trades Association
also. Judging however from the way in which the
above mentioned gentlemen spoke to me I should say
that the Merchants generally will not raise any very
serious objection if they are given to understand that
the tax is not likely to be permanent.-

With regard to the second part of the Resol.
which refers to the payment of the Int. & Sinking Fund
of the Water Supply loan during the construction of the
works out of the loan itself I do trust that the
proposal may meet with the cordial support of
Government. Nothing was said in the case of
the Calcutta Water Works, but unless I misunderstood Mr
Clark when I was in Calcutta, the Government gave
the Municipality an allotment of 10 Lakhs of
Rupees out of the Income Tax towards the Construction
of the Works on which no interest whatever is paid.

In the same way at Bombay the Municipality was treated with great Consideration & forbearance in the matter of the Water Works: These were Constructed by Government in the first instance, but when transferred some years afterwards to the Municipality, they were handed over as regards the Capital Amount on which interest was to be paid at much (I think about 20 Lakhs) below their actual Cost.

If the Govt of India will grant us a Refund of the money we have already paid on account of Int[t] & Sinking Funds on the Loan, and not ask us to pay the instalment which fell due last January and that which will become payable next month, we shall be in easy circumstances for the present. And if Govt will put us in a position to raise additional funds before the end of the year either by increase of the Sea toll, or by increase of Octroi, we shall be quite comfortable as regards the future. Should the first course not be adopted we shall have some-

Municipal Commissioners' Office,
Mazagon.

what considerable difficulty in paying our way after the close of this year, but still we might manage to get on; after that the Commissioners must have it in their power to raise additional funds in order to meet their engagements and carry out the general purposes of the Act. My own feeling is altogether in favor of imposing a Octroi Octe and town duties similar to those in force in Bombay; at the same time doing away with the Trade & Profession Tax except in the case of Companies doing business in the town.

Begging the Compliment which I have written and Believe me, Yours truly, J Parkinson,
J Chief Sec.

Hon'ble
E. Stuttleston.

I would at once
apply to the Post
of Rodez for an
increase of the
Corps - and may
after ordinary Corps of
guides which can may
have been attached
to the
to Artillery Commissariat
of Calcutta & Bombay

I moved as
the same time
as to the other Corps

Ordered
That a Circular be forwarded
to the Commanding Officers
of the Madras Presidency
Enquiring upon the Propriety
of the Practice followed
by April last.

With reference to the
Letter from the Board of 15
Feb. last. the Governor
Requested the Sec. to move
for a Statement showing
of the Cost as estimated
of a Water Tax being
imposed. And on the 20
of 21. March. the Governor
Communicated Captain
Bing the provisions of Sec.
205 of the Act 2 & 3 Will.
& to make Inquiry for the

works of the Case of Rupees

the

purpose -

From the foregoing papers it appears that Thomas Lee - 203. A. 69. of Sq. Regents Park Terrace planned a street or terrace in lawns from 100 yards open S. to all other times be kept charged with water - and Sec. 204 provides that when the supply of water to any portion of the town with "Standpipes as aforesaid" is complete the Commrs. may notify the fact in the Gazette & the Inhabitants of such - and may then discontinue such Standpipes or other Sources of Supply in such District & proceed to remove the Standpipes & the buildings be assessed - the system of Water Works has also been completed

are disposed here to per centage to the inhabitants of the Sea Side - pointing out that also between the objection of being a Tax on the Sea Side it is not true to the case a Tax on parts only every the Town by Canal - that the Commissioners of the Municipality are under Guard although most cases -

necessarily be banded and although Canal tax on Sea Side is high it can be - and that the best Mode now is not merely to take money but to spend [illegible] on Sea Side - but must be assessed to the Water Rate being made by for the different

ask satisfy the Letter of these Sections - And - as Under Stand - the Standpipes are at greater intervals apart - & the pressure not being constant they cannot be kept at all times charged with Water.

The Results that to the Act stands the Water Rate cannot be levied.

At the meeting of 30 Oct: the Brat: brought up this & the Notice of the Meeting of Land Notice of the Water Rate & the kind of special Act they desire & instructed him to prepare an Act to this effect accordingly - At the same time to prepare a Land Clauses Act & the Gen. Waterworks Clauses Act

works of the Case of Rupees

Rs

construction of the waterworks
as would cover the charges
for interest until the works
were completed and could
be rendered a source of
income to the Municipality
This was done in the case
of Galashiels - and to place
the Burgh in the same position
would require an addn. of
½ an Acre to the loan of £13
Does already heard -

By Italy he would therefore
that the works would be completed
and could properly be handed
over subject to Special Taxation.
Under these circumstances
that a special Waterrate
over the purpose from of that
of Loch adopted -

The Meeting accepted this
proposal Each acre
additional Loan of £

Lane
Acres
the Hon. Lord Cock
to Collecting Council
for the Burgh
Any Reclam
or a Petition of Ex
isting Tax payers
is received with
first to be
in connection
of the Municipality
I Meet Lengths of
"Orbic" - as regards
tions in the Returned
Lying Meet the Many
to the Meeting. Tele

are both among the
Acres in Orbiston which
requires in addition
of the Contents of
Cart & Carriage
, in my Judgment
must Meet the
The Act Granted
Water - Act which
in 1844 - was called
in Orbiston

L. D.S.

line of R. & cross the Railways
& 30 Lines (as stated) that
connect the Resolution that
in the present State of the
works it is inexpedient
Loch Meet can be
of the Acres & Enable
them & levy a Waterrate
& that in order to make
provision for the pay.
necessary Assessment the
Water works (as R. & R.
Shows generally) & generally
Drain from the Resources
of the Municipality the
Gov. & R. be requested &
Sanction the levying of a
Statute as provided by
Sec. 63 - 67 - of the Act.
Such provisions as that
Every Boat employing Steam

the Works of the Case of Repeal

merchandize or baggage of
any kind imported or exported -
excepting personal baggage in
ships boats. steam vessels -
boats carrying fishing tackle
or fresh fish - or the Mails
or ships provisions or stores -
shall pay to the Municipality
a toll at the rate of ten annas
per ton of the tonnage of the
boat &c. whether fully or
partially loaded - for every
trip & from the shore -
In regard to the provisions
of the Act - it will be seen
from the Proc. of 8
Oct 69. that the Govt
have given the benefit of
the Act - Speech states
that the power of levying
the tolls should be

I would apply to
the Govt of India
for the same
facilities, as those
of addition to the
loan for expected cost
of construction,
have been given to the
Municipal Municipalities
& Water Rate towns &
Govt were of opinion

the dues on cargo
for payment of interest
and maintenance of
and if the Municipality
cannot (within an
extension of time) comply
with the provisions of
the Act which
is under
the Act would be
absolutely necessary -
I will write to the

Govt. the following are
abstract of the Madras
transit duty & tonnage &
public policy. as depending
the interests of the Govt. of India
in reducing & abolishing
Customs Duties. has
specially in deputation that
Madras & from the Deputies
connected with Landing
& shipping goods at
Surrounding -
The objection taken to the
tax is in short as being
as contrary to the
: allowing the provisions
the act &c. & have in view
it appears both to the
for which - like
understood that it was
merely to avoid delay that
the course was adopted -
No objections have been
to the levying in 30 ports: it

works of the Case of Rupees
the

appears from the annexed abstr.
the factors and appearance
the Proc.s in this case exhibited
that the argumentum
of the case warranted the
Comm.rs in having their
proceed to the Standing.

The Chamberlain &c. having
seen in the book papers the
depositions of the persons at the meeting
case advised Corp.l Wrigley
strongly & Potts in general. & L.
the proceed as to the Contadat-
ging that the prat apprehending
many the latter proceeding
provisions in question
form to the act altogether.

It appears that from
of the Corp.l did not exam
the objections & the Scarth
proceed by the Chamber
the Corporation - they
that state the grievances form

a proposed committee
on the subject
would be of much
use, and whether
it would not
rather lead to
vexatious & unnecessary
delay -

I shd. certainly be wish
(at present) to
adopt the proposi

Com: but Legard
will agree to
immediately the case
ready by
duty, and Mr Milne
hopes being in
time more indigest-
ion
portion of the
deputation - Com
under the circumstances
that in addition to
regular & substantial

Conclusion of Corp.l to that
appeal depr. & the C.P. of
that Coltman their counsel
is Expleas -

The proceed ed.s of the
Waterworks Com appears
me & them very reasonable
demand. The Dir. mentions
in his letter that the case
of Salentin & others
from Mr. 3/1785:
was paid out of the Com.
as in the Waterworks
Com in consequence
in his ord. letter Mr. Speck
up to Lay that in under
Salentin & others & grant
of Solace of Mr. out of the
1/2 p. Income tax - for the
works. in Mr. Goodwin no
interest is charged -
Shall Corp.l this

[illegible] of the case of Respass

the papers relating to the
transfer the Madras
Waterworks. and I find
from them that
the G.G. &c. object to the
increase - The moderation
& economy of the Presy.
of the Madras Municipality
are specially remarked

It remains to be considered
what arrangt. should be
proposed for enabling the
Municipality to pay from
this income both the
charge for interest
on the Loan - viz. &c
proposed - as the special
taxes assess'd cannot be
raised under the act as
it stands -

On the part of the G.G. in
Council they object to
the transfer, but
contend very well
in favor of the great
cities of Calcutta
Bombay, & Madras
from whose
Municipalities

the Municipal Presy. of
Fort St. George. the
Govr. stated his objections
to the draft Resolutions
stating at present also that
the Corporation of the Black
Town should be entered
as "debtor" being bound
to meet the
deficiency that would be
caused by the abolition
of the present tax & the
Collection of the latter.
Govr. observed that such
a step in the form of Tolls
seems to succeed well
in other parts of the
Presidency. but in this
it being first observed that
Tolls are already levied
at Madras in the same
manner as in the Mofussil
Municipalities - the Hon

works of the Line of Ryots
the

Mr. Ellis suggested the suggestion
of proposed that a mixed
Committee of the Council of
Education to Consider
this subject & also the other
amendments of the Inst. Act
&c. may be desirable -
I deferred bringing the subject
forward again until receipt
of the present report. but
the subject has been left
in other. and the following
names are now suggested
for the Committee.

The Bishop of the W.I. as Chairman
Hon: Comm.rs
~~Hon. G. Stanbury~~
Capt. Weldon
Mr. Macpherson
Mr. J. Bakes.
Mr. Hunter Blair
D. Comm.rs

5
5

The ~~Hon~~ C. Secretary
~~Treasurer~~
Venerable Archdeacon
Mr. J. H. Cummiadry
C. Nicholson Esquire
Inundrodecentry.

This would give a
Committee of 11 Members
including the Chairman
and the Secretary. the
latter of whom will
have a big no means
easy task -

I suggest therefore
all the principal interested
in
— the appl.s & the P. I. for
an addl. loan -
— the decision as to the
addl. Expenditure to be
proceeded
— the assent of the
Committee to consider
the proposals &c

yes
nil

yes
nil

in effect
of works of 1½ lac of Rupees.

the

Inco. Tax act -

I may mention that of
the Income Receipts for 1873
aggregating £. 565,197 -
viz. Income Tax produced £. 247,120
- Professions &c. 60,000
- Liquor Licences. 10,000
- Vehicles & Animals. 52,000
- Tolls - 60,000
- Succession Duty 40,000
- Other Miscell: receipts including Rodyes recovered 115,000
565,120

30. 6. 73 -

works of the Law of Nations

the

Financial Department.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from

The Chamber of Commerce, Madras, 23rd May 1873.
Presd. Madras Municipal Commr. — 19 June 1873 — No. 36.
Minute by the Hon. J. D. Sim — — 1st July 1873.

Order thereon, Municipal
12 July 1873. No 975.

Ordered that the Proceedings of the Municipality be published with the Proceedings, to be published in the Fort St George Gazette as required by the Act.

2. The points to which require the orders of Government are —

— the application for Govt to levy a sea tax under Sections 62 to 67 of the Act.

— the application for an additional Loan towards the cost of the water works of 1½ Lac of Rupees

the

— the application for the appointment of an Auditor of the Accounts for 1872-73.

3. As regards the financial points, it is observed that at the meeting of 15th February last, the Commissioners resolved to request Government to amend the Act so as to allow of the Special water rate being levied, on which, Enquiry was made as to why the present provisions of the Law were deemed insufficient for the purpose—

4. In reply it is now explained that while Section 205 of the Act requires that the Standpipes shall be placed at not greater intervals apart than 100 yards and shall at all times be kept charged with water, and Section 204 provides for a Notification of the System of supply being complete "as aforesaid", in any division of the town, before the water rate can be levied under Section 205 the System which has been carried out with the sanction of Government does not literally fulfil these requirements, and consequently will not allow of a rate being levied without an amendment of the Act. The Commissioners, however, do not now seek an amendment of the Act, considering that the rate should not be levied "in the still unfinished state of the water works" and request

request instead that leave may be given to levy the sea tolls contemplated by Sections 62 & 67 of the Act.

On this request, the Governor in Council observes that according to the statement of the President, the works will be completed in the current month, and that as regards the sea tolls, which is strongly objected to by the Chamber of Commerce, the Governor-General in giving his assent to the Act on 5th September 1867 expressly directed that the power of levying sea-tolls should not be exercised.

6. The Governor in Council considers that this instruction must be accepted

accepted as being in fact a disallowance of so much of the Act, which might have been returned for amendment in this respect, but, for the sake of avoiding unnecessary delay and complications that this step would have entailed, and under these circumstances he does not consider himself at liberty to accede to the Commissioners' request.

7. The alternative is, to amend the Act, which also in other respects requires revision, and this purpose, the Governor in Council resolves to request the undermentioned gentlemen to form themselves into a Committee for the purpose, and to submit to the Government, with as little delay as due deliberation will allow,

their

their proposals for the amendment of the Act in all those respects in which its provisions are either defective or open to objection.

Mr. Lock - Chairman.

Commissioners.

Hon. C. Lawrence
" Ramayen Jah Kabadi
" Venkatasami Raidu
Rev. G. P. Cammiade
V. Krishnama Charriar
Secretary.

Non-Commissioners

Capt. J. Weldon
Rev. Macfadyen
Mr. J. Adkins
Mr. W. Thornhill
Mr. [illegible] Blair
Dr. W. Cormick.

Honble

8. It will be an instruction to the Committee to provide for the excision of the Sections relating to the Sea Customs and for the amendment of the Sections relating to the Special Boats, rate, and also to consider the substitution of an Octroi on all articles brought

brought into the Town for Consumption or use, in lieu of the existing Profession tax and Tolls, and to allow of the incidence of the House tax being narrowed, so as to exclude the poorer classes of habitations. The Acts and Papers illustrating the successful working of the Octroi in other parts of India will be furnished for the information of the Committee, and the petitions that have reached Government, complaining of the present incidence of the House tax will also be forwarded to them for their consideration.

9. As regards the application for an additional loan of 1½ Lac of Rupees

Rupees, the Governor in Council considers the request to be reasonable, and resolves to recommend it to the favorable consideration of the Govt. of India.

10- The amount of the present loan is 13 Lacs, and it is observed that in directing of the original application, the Govt. of India remarked on the moderation of the demand and the economy displayed by the Municipal Commissioners in their proposals. The principle on which the Government then proceeded evidently contemplated the repayment of the loan from the profits to be derived from the works, but the result has been that interest and contributions to the sinking fund have had to be defrayed from the general and very inadequate income of the Municipality before the works have come into full operation or have produced any return.

11- The proposed addition will bring the total debt of the Municipality up to 14½ Lacs of rupees bearing interest at 6 %, viz 4 % interest proper, and 2 % payment towards a sinking fund. The total annual charge on this account will be Rs. 87,000-

12- The Governor in Council resolves under

section

Section 32 Act 9 of 1867
to appoint Mr Haskett
Bigod of the Accountant
General's Department
to audit the Municipal
Accounts for 1872-73.

13. The main items of
Receipts and Disbursements
are noted below in round
numbers.

Receipts.

	Rs.
Tobacco	38,772
House Tax & ground rents	2,44,479
Professions & Trades Tax	56,000
Liquor licenses	10,000
Vehicles & Animals	52,000
Tolls	49,000
Govt grants	39,000
Miscellaneous, including advances recovered	16,000
Total including fractions	5,70,050

Expenditure

	Rs.
Salaries & Establ[t]	2,14,071
Conservancy	20,617
Public Works – new	27,393
do — repairs	108,863
	1,36,256
Medical &c	61,000
Educational	4,687
Lighting	24,685
Interest on debt	30,876
Miscellaneous	18,652
Contingencies	10,725
Sundry Improvements & advances recoverable	50,123
Total including fractions	5,72,368

To 5.16-

Sept 27 — The Govt. Dr C. Madras — with the Papers
to the Accountant Genl
To — Govt. Letter No. 830 Pol. dated 27/9/73

Govt. of {1873} Madras.

Financial

To

The Secretary Municipal Council
Madras.

Dated 12 July
Recd. 1873, No. 995

Nos. 5052 A.

Madras Municipality. The Report of the general meeting of the Council held on the 30 April last recommends the permission to levy a tax to be fixed and the application for an additional loan of 4½ lac of Rupees on account of the water supply favorably considered. & Covering the application for sanction to levy a tax under Act IX of 1867