M.R.O. 1—77,006—8-6-37.

(1) Number of pages 86.

(2) Date of repair 18-10-40.

(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No.	1335	Press Mis.-
201-203.		201-203
Dated	21-6-	1875.

43/44

Not to be folded or roughly handled

Municipal Budget.

Read the following papers :—

No. 201. From the Honorable J. G. COLEMAN, Officiating President of the Municipal Commission, Madras, to the Honorable D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort St. George, dated Madras, 28th May 1875, G. No. 138.

I have the honor to forward, herewith, as required by Section 18 of Act IX. of 1867, Minutes of the Proceedings of, *firstly*, a General Meeting held on the 11th March last and of three adjourned Meetings held on the 31st idem and 17th and 24th April, together with a statement of receipts and disbursements on account of the Municipal Fund from 1st April 1874 to 31st January 1875, and of the water-supply up to same date; and, *secondly*, the Minutes of the Proceedings of a General Meeting held on the 6th instant, together with a statement of the Fund for the year ended 31st March 1875, and of the water-supply, and to request that they may be published in the *Fort St. George Gazette*.

Proceedings of 11th March and three Adjourned Meetings.

2. With reference to G.O., dated the 25th January 1875, No. 132, Financial Department, directing the President to report how far the Commissioners are disposed to aid the Dispensary established at St. Thomé by the Rev. J. M. Strachan, the Commissioners passed the following resolution on the 11th March:—

"That a grant of Rupees 25 per mensem be sanctioned for the Dispensary established by Dr. Strachan in St. Thomé from the 1st proximo."

3. Government will observe that the important question of the reorganization of the Municipal Establishments has had due consideration, resulting in an annual saving of about Rupees 15,354, as shown in the detailed statement hereto appended. Still further savings are confidently expected by the adoption of the contract system recommended by the Reorganization Committee to be largely introduced in carrying out the conservancy and other works of the Municipality. A copy of the Reorganization Committee's Report is sent by book-post.

Proceedings of the 6th May 1875.

4. His Excellency the Governor in Council will observe that the Budget Estimate for the year 1875-76 has been framed in accordance with the reductions effected on the reorganization of the establishments, and I am to request the sanction of Government for the levy of the taxes, &c., as contained in the following resolution :—

"That the following Rates, Taxes, Fees, and Tolls be levied for the official year 1875-76 for the purposes of Madras Acts IX. of 1867 and V. of 1871, *viz.* :—

1st.—Rates at 7½ per cent. on the annual value of Houses, Buildings, and Lands.
2nd.—Taxes on Arts, Professions, Trades, and Callings.
3rd.—Liquor License Taxes.
4th.—Taxes on Carriages and Animals.
5th.—Fees on Registration of Vehicles without springs.
6th.—Tolls on Carriages and Animals entering the Town."

5. I have also to submit, for His Excellency's favorable consideration, the request of the Commissioners contained in the following resolution that they may be allowed to pay Rupees 32,578 of the arrears due to Government from the current year's collections, and to defer the payment of the balance on account of the interest due on the Water Works Loan until the year 1876-77 :—

"That, in forwarding the Budget Estimate of receipts and charges for the year 1875-76 to Government for approval, the Commissioners desire to call the attention of His Excellency the Governor in Council to the fact that they have not found it possible, without having resort to an increase of the house and land rate, to make provision for more than Rupees 32,578 of the arrears for 1874-75 (and in the case of Red Hills water, for previous years also) due by the Municipality to Government, amounting in all to Rupees 60,831, made up of the following items :—

	Rs.
Hospitals and Dispensaries	14,749
Vaccination	2,835
Contagious Diseases Act	4,394
Red Hills Water	10,600
	32,578
Balance of Interest and Sinking Fund on Water Works Loan	28,253
Total ...	60,831

"The Commissioners earnestly trust that Government will be pleased to allow the Municipality to defer the payment of the balance on account of the interest and Sinking Fund due on the Water Works Loan until the year 1876-77, by which time they have every reason to hope that a revised Municipal Act will have been passed, which will have the effect of increasing the municipal resources."

Dated 9th February, for a supplementary grant of Rupees 1,826 for the Vepery Hospital for Women and Children.

,, 27th February, for a supplementary grant of Rupees 1,120 for the Triplicane Dispensary.

,, 30th April, stating that Rs. 2,305-10-7 are needed to close the accounts of the Vepery Hospital for Women and Children.

6. With reference to the Surgeon-General's applications for supplementary grants to the Triplicane Dispensary and the Hospital for Women and Children at Vepery, the Commissioners regretted their inability to comply with his request, and passed the following resolution :—

"That Government be informed, with reference to the letters from the Surgeon-General,
To the President, Municipal Commission, dated 27th February 1875,
To the Chief Secretary to Government, dated 9th February 1875,
To the President, Municipal Commission, dated 30th April 1875,
that it is impossible for the Commissioners, in the present state of the municipal finances, to provide the sums asked for by the Surgeon-General on account of the Triplicane Dispensary, and the Hospital for Women and Children, Vepery, in excess of the Budget grants made by the Commissioners for the year 1874-75."

No. 202. From L. R. BURROWS, Esq., Acting President of the Municipal Commission, Madras, to the Hon. D. F. CARMICHAEL, Officiating Chief Secretary to Government, Fort St. George, dated Madras, 9th June 1875, G. No. 141.

I have the honor to request that the Government will be pleased to sanction the collection of the taxes budgeted for by the Commissioners for the current financial year, and to cause a Notification to that effect to be made in the next issue of the *Fort St. George Gazette*. Under ordinary circumstances the Government publish the Notification of Municipal taxes after passing their orders on the Budget submitted by the Commissioners, but at the present time the municipal funds are so low that the Commissioners cannot afford to defer the collection of the current taxes any longer. As it is they are scarcely able to meet the requirements of their fixed establishments.

No. 203. ORDER THEREON, 21st June 1875, No. 1335.

The Government sanction the levy for the year 1875-76 of the rates, tolls, and taxes proposed by the Commissioners in their resolution of the 6th May 1875, and direct the publication of a Notification to that effect in the *Fort St. George Gazette*. The Minutes of Proceedings received with the Officiating President's letter will also be published in the Gazette.

2. The request of the Commissioners to be permitted to pay from the current year's collections Rupees 32,578 only of the arrears due to Government will be complied with on the understanding that the balance will be paid from the collections of 1876-77.

3. The Governor in Council desires to express his particular satisfaction at the way in which the Hon. V. Ramiengar and the other Members of the Reorganization Committee have presented the results of their laborious inquiries. It is noted with approval that an annual saving of Rupees 15,354 has already been effected, and that may be regarded as an earnest of still further reduction of expenditure.

4. The grant of Rupees 25 per mensem to Dr. Strachan's Dispensary at St. Thomé is noticed with approval.

5. The Governor in Council takes this opportunity to thank the Hon. J. G. Coleman for his able management of the office of President during the interval between Mr. Lock's departure and Mr. Burrows assuming charge.

NOTIFICATION.

Under the provisions of the Madras Municipal Act IX. of 1867, the Governor in Council approves of the levy of the following taxes, tolls, and rates for 1875-76 :—

1*st.*—A rate at 7½ per cent. on the value of Houses, Buildings, and Lands, as provided in Sections 69 to 82.

2*nd.*—A Tax on Arts, Professions, Trades, or Callings, and Liquor License Taxes, as provided in Sections 57 to 62 and Schedule C and C II., respectively of the said Act.

3*rd.*—A Tax on Carriages and Animals under Sections 36 to 43 and Schedule A of the Act.

4*th.*—Fees on registration of Vehicles without springs under Sections 46 and 47.

Proceedings of the Madras Government, Financial Department,
21*st June* 1875.

5*th.*—Tolls on Carriages and Animals entering the Municipal limits under Sections 49 to 55, and Schedule B of the said Act.

(By order of the Honorable the Governor in Council.)

Officiating Chief Secretary.

To the Officiating President of the Municipal Commission
for the Town of Madras.
,, Hon. J. G. Coleman.

Exd. J. Wright.

Traffic Code Form C1.

Class. S.

INDIAN TELEGRAPH.

Local No. 159

To (Station) Madras

From (Station) Ootacamund

No.	Words.	Time tendered for transmission. (Madras time.) Day.	H.	M.
296	23.	21.	16	40

Official Instructions.—

To (Person) Mr Fernandez -

From (Person) Madras -

1 Chief Secretary's office	2	3
4 Fort -	5	6
7	8	9
10 Publish	11 notification	12 which
13 will	14 be	15 sent
16 by	17 President	18 Madras
19 Municipal	20 Commission in	21
22 tomorrow's	23 Gazette.	24 Date
25 today -	26	27
28	29	30
31	32	33
34	35	36

Recd. from _____ (L. L.) _____

At ____ H. ____ M., on the _____

By _____

Date MADRAS 21-6-75

Sent to _____ (L. L.) _____

At ____ H. ____ M., on the _____

By _____ Telegraph Master

(P. 1)—Govt. Tel. Press,—500000,—31-11-73.

Govt. of [1875] Madras

FINANCIAL.

To

The OFFICIATING PRESIDENT
of the MUNICIPAL COMMISSION
for the TOWN of MADRAS,
&c., &c., &c.

Dated June, 21st.
Issued
Recd. Book

G.O., 21st June 1875, No. 1335.

JUNE.
Nos. 201–203.

Municipal Budget.—The Budget Estimate of the Madras Municipality for 1875-76 sanctioned with remarks.

In accordance with the provisions of Section 18 of the Madras Municipal Act, IX. of 1867, the Governor in Council directs the publication of the following Receipts and Disbursements on account of the Municipal Fund, from 1st April 1874 to 31st January 1875, and from 1st April 1874 to 31st March 1875, together with the Minutes of the Proceedings of the General Meeting of the Municipal Commissioners for the Town of Madras held on 11th and 31st March, 17th and 24th April, and 6th May 1875.

PUBLIC DEPARTMENT.

Ootacamund, June 23, 1875.

NOTICE is hereby given, that [illegible] here has been received in the Office of the Chief Secretary to Government, where it may be inspected at all reasonable times on payment of one Rupee, a copy of the Invention of which the following is a description:—

From Mr. H[illegible] the County of Surrey, England, in the production of Ice."

Filed in accordance with Act X. of 1859.

(By order of the Governor in Council.)

D. [illegible], *Chief Secretary.*

JUDICIAL DEPARTMENT.

Ootacamund, June [illegible], 1875.

IN continuation of the Notification published in the *Fort St. George Gazette*, dated 4th April 1871, 1875, the Governor in Council has been pleased to extend the operation of Section 48 of Act XXIV. of 1859 to the undermentioned Police Stations in the District of Tinnevelly, in addition to the places enumerated in the above-said Notification:—

Ettiapuram.	During festivals only, and when Sub-Magistrates are in attendance.
Pottalpudur.	
Sivalaperi.	
Kalugumalai.	
Kanniseri.	

(By order of the Governor in Council.)

D. F. CARMICHAEL, *Offg. Chief Secretary.*

JUDICIAL DEPARTMENT.

Ootacamund, June [illegible], 1875.

IN continuation of the Notification published in the *Fort St. George Gazette*, dated 4th April 1871, so far as affects [illegible] Coimbatore, the Governor in Council has been pleased to extend the operation of Section 48 of Act XXIV. of 1859 to the undermentioned Police Stations in that District, in addition to the places enumerated in the abovesaid Notification:—

Perur.	During festivals only, and when Sub-Magistrates are in attendance.
Karamaday.	
Caruvalur.	
Tirupur.	
Mondipolliem.	
Madeswaramallay.	
Chickayalur.	
Andyur.	
Gettisamudrum.	
Chennimallay.	
Pullaputty.	

(By order of the Governor in Council.)

D. F. CARMICHAEL, *Offg. Chief Secretary.*

FINANCIAL DEPARTMENT.

Ootacamund, June 9, 1875.

UNDER Section 63 of the Madras Local Funds Act, No. IV. of 1871, the Governor in Council hereby declares that, from and after the 1st July 1875, tolls at the undermentioned rates shall, until further notice, be levied upon all carriages, carts, and animals passing along the roads of the Canara Circle specified in the margin, and that toll-gates will, for this purpose, be established at (1) Suriya, (2) Mani (3) Siradi, (4) Beltangady, (5) Bantwal, (6) Someshwar, (7) Hebri, (8) Hossangady, and (9) Collur.

No. of toll-gates on each road.	
1. Road, No. 1, from Mangalore to the Mysore frontier, via the Sampaje Ghaut, and	3.
2. Road, No. 2, from Manjeraware Ghaut to Mudu, via Uppinangadi.	3.
3. Kodekal Gh[illegible], No. 4, via Chikkanadi to Bantwal	2.
4. Road, No. 5, from Mangalore to the Mysore frontier, via the Agumby Ghaut	2.
5. Road, No. 18, from the foot of the Hydirghur of Hossangady Ghaut to Shenkanarayana..	1.
6. Road, No. 17, from Someshwar at the foot of the Agumby Ghaut to Haladi, Woodse, Collur, and Lakshiampur Stream ..	1.

Rates of Toll.

	RS.	A.	P.
On every four-wheeled carriage on springs	0	8	0
Do. two do. do.	0	4	0
Do. jatka, hackery on springs, or cart drawn by men, buffaloes, bullocks, horses, ponies, asses, or mules, laden	0	4	0
Do. do. do. not laden ..	0	2	0
Do. buffaloe or bullock, laden ..	0	1	0
Do. horse, laden or ridden ..	0	2	0
Do. do. not laden or ridden ..	0	1	0
Do. pony or ass, laden or ridden ..	0	1	0
Do. elephant	1	0	0
Do. c[illegible]	0	4	0

(By order of the Governor in Council.)

D. F. CARMICHAEL, *Offg. Chief Secretary.*

FINANCIAL DEPARTMENT.

Ootacamund, June 21, 1875.

UNDER the provisions of the Madras Municipal Act, IX. of 1867, the Governor in Council approves of the levy of the following taxes, tolls, and rates for 1875-76:—

1st.—A rate at 7½ per cent. on the value of houses, buildings, and lands as provided in Sections 69 to 82.

2nd.—A tax on Professions, Trades, or Callings and Liquor License Taxes as provided in Sections 57 to 62 and Schedule C and C-II., respectively, of the said Act.

3rd.—A tax on Carriages and Animals, under Sections 36 to 43 and Schedule A of the Act.

4th.—Fees on registration of vehicles without springs, under Sections 46 and 47.

5th.—Tolls on Carriages and Animals entering the municipal limits, under Sections 49 to 55 and Schedule B of the said Act.

(By order of the Governor in Council.)

D. F. CARMICHAEL, *Offg. Chief Secretary.*

FINANCIAL DEPARTMENT.

Ootacamund, June 25, 1875.

IN accordance with the provisions of Section 18 of the Madras Municipal Act, IX. of 1867, the Governor in Council directs the publication of the following Receipts and Disbursements on account of the Municipal Fund, from 1st April 1874 to 31st January 1875, and from 1st April 1874 to 31st March 1875, together with the Minutes of the Proceedings of the General Meeting of the Municipal Commissioners for the Town of Madras held on 11th and 31st March, 17th and 24th April, and 6th May 1875.

MUNICIPALITY OF MADRAS.

Statement of Receipts and Disbursements from 1st April 1874 to 31st January 1875.

RECEIPTS.	Budget Estimates for 1874-75.	Total of Budget Estimates under Major Heads.	Receipts from April to Nov. 1874.	Receipts in Dec. 1874 & Jan. 1875.	Total Receipts.	Total Receipts	REMARKS.	Receipts for the corresponding period of 1873-74.
	Rs.	Rs.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs.		Rs. A. P.
RATES ON HOUSES, BUILDINGS, AND LANDS.								
Anterior to and for 1871			230 9 2	18 11 4	249 4 6			
1872			307 15 4	23 3 5	331 2 9			
1873	... ...	2,58,000 0 0	16,546 14 5	498 15 3	17,045 13 8			
1874			1,39,603 15 9	39,508 0 0	1,79,111 15 9			
GROUND RENTS	... ...	2,000 0 0	747 2 0	93 10 6	840 12 6			1,94,086 2 8
TAX ON ARTS, TRADES, PROFESSIONS, AND CALLINGS.								1,063 1
Anterior to and for 1871			1,386 0 0	200 0 0	1,586 0 0			
1872			3,146 8 0	314 0 0	3,460 8 0			
1873	... ...	1,00,000 0 0	14,421 0 0	1,385 8 0	15,806 8 0			
1874			24,748 8 0	9,545 8 0	34,294 0 0			
1875			... ...	89 0 0	89 0 0			
LIQUOR LICENSE TAX.								35,423 0 0
Anterior to and for 1871			12 0 0	... ...	12			
1872			... ...	... ...	...			
1873	... ...	12,000 0 0	... ...	... ...	...			
1874			284 0 0	... ...	284 0 0			
1875			8,828 0 0	236 0 0	9,064 0 0			
			... ...	75 0 0	75 0 0			9,638 0 0
TAX ON CARRIAGES, HORSES, AND OTHER ANIMALS.								
For half-year ending 30th April 1873			102 4 0	95 8 0	197 12 0			
For do. 31st Oct. 1873			255 8 0	77 8 0	333 0 0			
For do. 30th April 1874	... ...	46,000 0 0	3,019 8 0	114 8 0	3,134 0 0			
For do. 31st Oct. 1874			17,138 4 0	353 4 0	17,491 8 0			
For do. 30th April 1875			3,517 8 0	5,939 8 0	9,457 0 0			
						30,6		36,801 0 0
REGISTRATION OF CARTS AND OTHER VEHICLES WITHOUT SPRINGS.								
For 1st half-year of 1873			57 8 8	... ...	57 8 8			
For 2nd do. 1873			104 13 7	... ...	104 13 7			
For 1st do. 1874			898 0 0	19 10 11	917 10 11			
For 2nd do. 1874	... ...	12,000 0 0	5,650 0 0	220 6 10	5,870 6 10			
For 1st do. 1875			... ...	2,066 0 0	2,066 0 0			
Registration of Transfer			43 0 0	8 12 0	51 12 0			
						9,		9,701 3 8
TOLLS ON CARRIAGES AND ANIMALS ENTERING THE TOWN.								
Farm	... ...	40,000 0 0	23,333 5 4	6,666 10 8	30,000 0			
						30,000		37,375 0 0
Composition	... ...	... ...	1,181 8 0	114 0 0	1,295 8 0			
						1,295		Farmer of 1,261 8 0
MISCELLANEOUS.								
Government Contribution towards maintenance of Roads	35,000 0 0		34,997 0 0	... ...	34,997 0 0			34,997 0 0
Rent of Market Stalls	9,000 0 0		5,183 3 9	1,490 14 9	6,674 2 6			7,704 11 3
Fees for Slaughter Houses	6,300 0 0		3,839 11 3	1,048 10 3	4,888 5 6			4,879 0 6
Strand Rents	500 0 0		42 0 0	... ...	42 0 0			567 8 8
Fees for Licenses for Dangerous and Offensive Trades.								
Permanent	5,500 0		2,767 4 5	726 3 8	3,493 8 1			
Temporary			424 8 8	18 10 0	433 2 8			2,893 6 5
Proceeds of Sale of Rubbish	2,500 0 0		2,140 8 0	207 14 0	2,348 6 0			459 9 8
								1,369 13 0
PEOPLE'S PARK. Proceeds of Sale of Hay	4,500 0		1,218 14 0	117 2 6	1,336 0 6			723 5 2
Govt. Grant for Zoological Collections	3,960 0 0		3,960 0 0	... ...	3,960 0 0			3,960 0 0
Tiger Collections	1,800 0 0		737 8 0	169 0 6	906 8 6			1,557 13 6
Miscellaneous	1,000 0 0		821 13 0	73 10 0	895 7 6			741 4 6
Swimming Bath	... ...		77 10 9	34 3 0	111 13 9			... ...
Grazing and Avenues	4,000 0 0		1,926 8 9	366 11 6	2,293 4 3			3,556 8 2
Sewage Farms	3,000 0 0		1,414 0 10	294 0 10	1,708 1 8			1,757 15 0
Demand & Warrant Fees.	3,000 0 0		4,242 5	601 12 1	4,843 5 8			2,131 12 7
Fines, Police	200 0 0		726 8	213 12 0	940 4 9			328 0 0
Do. on Contractors	300 0 0		212 8 3	41 7 3	253 15 6			235 4 6
Do. on Departments	2,000 0 0		1,220 12 6	140 14 2	1,361 10 8			1,684 1 0
Sale Proceeds of Lands, &c.	1,500 0 0		304 1 10	... ...	304 1 10			115 14 0
Do. of old Stores	200 0 0		51 11 9	11 1 0	62 12 9			494 1 2
Other Items	1,200 0 0		2,068 14 5	273 5 7	2,342 4 0			1,024 0 8
Rent of Model Parcherries	800 0 0		375 10 6	66 12 0	442 6 6			474 3 9
Napier Park	600 0 0		743 7 9	195 15 3	939 7 0			288 1 6
						75,584 1 1		
Pensions and Gratuities	... ...		51 3 3	... ...	a 51 3 3		a Proportion of pension payable by Government to Mr. Cardozo.	51 3 3
Conservancy-Contingent	... ...		2,100 0 0	... ...	b 2,100 0 0		b Refund of a payment made on this account in last year.	... ...
Repair of Carts and Stores	... ...		183 13 7	88 9 5	c 272 7 0		c To be set off against Expenditure.	198 13 5
Law Charges, including Stamp Duty	... ...		6 2 0	... ...	d 6 2 0		d Do. do. do.	27 3 0
Widening Annah Pillay and Andiappa Naick Streets	... ...		110 2 0	... ...	e 110 2 0		e Sale of old materials to be set off against Expenditure.	798 6 5
Water Distribution Project	... ...		3,000 0 0	... ...	f 3,000 0 0		f A Temporary transfer.	... ...
Advances recovered	... ...		7,399 1 6	3,503 5 6	g 10,902 7 0		g Arrears 5,454-14-6	15,411 6 9
						16,442 5 3	Current 5,447- 8-6	
							10,902-7-0	
Carried forward ...	... ...	5,57,060 0 0	3,48,111 3 4	77,342 4 2	... ...	4,25,453 7 6		

OF MADRAS.

from 1st April 1874 to 31st January 1875.

DISBURSEMENTS.	Budget Grants for 1874-75.	Total of Budget Grants under Major Heads.	Disbursements from April to Nov. 1874.	Disbursements in Dec. 1874 and Jan. 1875.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.	Disbursements for the corresponding period of 1873-74.
	Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
OFFICE.	47,300 0 0	47,300 0 0	31,935 7 9	7,800 0 0	39,735 7 9	39,735 7 9		41,022 9 3
SALARIES								4,316 10 8
ESTABLISHMENT.								11,408 14 9
GENERAL DEPARTMENT ...	6,540 0 0		4,360 0 0	1,090 0 0	5,450 0 0			406 0 4
COLLECTOR'S DEPARTMENT ...	16,320 0 0		10,705 4 8	2,748 13 4	13,454 2 0			
Do. Extra Writers ...	500 0 0		419 11 5	45 8 11	465 4 4			183 1 4
Do. Commission to Inspectors ...	300 0 0		472 10 3	82 13 4	555 7 7		This excess is unavoidable	24 14 0
Do. Extra Coolies ...	100 0 0		81 1 9	21 2 0	102 3 9		Do. do.	
ASSESSOR'S DEPARTMENT ...	5,784 0 0		3,904 0 0	964 0 0	4,868 0 0			7,083 0 3
Do. Extra Writers ...	100 0 0		50 5 6	2 13 0	53 2 6			26 12 11
Do. Commissioners' Fees.	320 0 0		360 0 0	... ...	360 0 0		The number of appeals has been large necessitating frequent sittings for their disposal, hence the excess.	70 0 0
EXECUTIVE ENGINEER'S DEPARTMENT—								
In-door	3,294 0 0		2,197 8 0	549 0 0	2,746 8 0			2,188 0 0
Out-door	5,742 0 0		3,824 8 0	1,013 0 0	4,837 8 0			4,920 0 0
CONSERVANCY DEPARTMENT—								
In-door	1,992 0 0		1,328 0 0	332 0 0	1,660 0 0			1,653 0 0
Out-door	1,18,696 0 0		77,702 4 6	19,454 8 0	97,156 12 6			96,529 3 1
Registry of Births and Deaths	4,536 0 0	1,64,224 0 0	3,024 0 0	756 0 0	3,780 0 0	1,35,489 0 8		3,690 0 0
CONSERVANCY—								
New Carts	1,000 0 0		400 0 0	... ...	400 0 0			3,313 15 7
Repair of Carts and Stores	4,000 0 0		2,056 12 10	771 3 2	2,828 0 0			1,104 5 6
Workshops	1,682 0 0		1,010 7 6	256 4 3	1,266 11 9			... ...
Repair of Boats	400 0 0		... ...	... ...	... ...			1,994 3 6
Main Drain	2,000 0 0		1,998 4 1	54 7 6	2,052 11 7		This excess is unavoidable.	
Screw Pile Drain	1,000 0 0		110 1 7	39 0 0	149 1 7			3,936 9 0
Digging Pits	4,500 0 0		3,270 12 7	806 0 9	4,076 13 4			1,266 7 11
Killing Dogs	1,000 0 0		1,516 9 0	22 4 2	1,538 13 2		The Budget Grant was insufficient to meet the expenditure incurred by the Police on this Account	724 1 0
Sanding Latrines	1,500 0 0		770 0 0	52 8 0	822 8 0			... ...
Removal of Monkeys ...	100 0 0		... ...	... ...	... ...			1,036 2 6
Epidemic Charges and Contingent	2,000 0 0		2,975 10 5	1,665 2 10	4,640 13 3			17 8 0
	500 0 0		156 0 3	61 15 8	217 15 11		Rs. 2,100 of this is met by a similar amount to the credit of this Account as per contra and Rs.417-12-0 is chargeable to "Reserve for unpaid Bills."	471 6 0
Iron Gratings	1,000 0 0		598 2 1	1,065 8 8	a 1,663 10 9			
Extension of Sewage Farm.								1,393 2 11
Maintenance of Sewage Farm	1,800 0 0		1,286 8 7	346 4 8	1,632 13 3			3,071 2 9
Dust Boxes	3,600 0 0		117 6 4	1,197 7 8	1,314 14 0			396 11 6
Clothing	400 0 0	25,882 0 0	392 8 0	... ...	392 8 0	22,997 6 7	a This excess is unavoidable.	
PUBLIC WORKS.								
New—Buildings.								633 8 2
Constructing Public Latrines.	3,000 0 0		1,038 15 9	48 3 0	1,087 2 9			... ...
Do. Urinals ...	500 0 0		... ...	... ...	... ...			
Do. Cart Sheds... ...								
Roads.								74 13 0
Making New Street Boards ...	200 0 0		... ...	... ...	... ...			1,410 0 0
New Metalling of Roads, 1st Division.			151 10 4	... ...	151 10 4			23 10 8
Do. do. 2nd do.			289 11 4	261 2 1	550 13 5			... ...
Do. do. 3rd do			... ...	34 15 4	34 15 4			1,121 6 4
Do. do. 4th do.	4,000 0 0		... ...	186 4 5	186 4 5			... ...
Do. do. 5th do.			... ...	... ...	... ...			
Do. do. 6th do.			1,176 0 0	184 13 9	1,360 13 9			1,618 3 5
Do. do. 7th do.			... ...	... ...	2,284 9 3			4,173 4 5
Do. do. 8th do.								
Improvements.								669 14 4
Improving and extending Burial and Burning Grounds	2,000 0 0		1,478 14 6	330 10 3	1,809 8 9		Rs. 1,955-9-0 of this is chargeable to "Reserve for unpaid Bills."	494 9 8
Constructing Cart Stands ...	1,000 0 0		1,240 5 0	926 9 3	2,166 14 3			
Erection and Improvement of Parcherries and Hutting Grounds	2,000 0 0		665 10 4	192 2 1	857 12 5			455 10 4
Tinnevelly Settlement	500 0 0		... ...	... ...	... ...			... ...
Drains.								
Constructing New Drains ...	1,000 0 0	14,200 0 0	2,302 0 0	... ...	2,302 0 0	10,507 15 3	Rs. 1961-12-2 of this is chargeable to "Reserve for unpaid Bills."	2,246 10 7
Repairs—Buildings.								817 6 1
Repairing Slaughter Houses ...	600 0 0		143 1 2	302 13 5	445 14 7			23 6 0
Do. General Market ...	600 0 0		6 6 10	14 1 4	20 8 2			1,396 0 8
Do. Latrines	1,500 0 0		280 12 2	12 3 9	292 15 11			317 8 2
Do. Cart Sheds	500 0 0		340 8 6	... ...	340 8 6		This excess is unavoidable.	387 13 11
Do. Office Premises ...	500 0 0		299 2 6	278 10 2	577 12 8			166 6 1
Do. Public Wells	250 0 0		61 9 7	6 15 10	68 9 5			130 4 7
Do. Dust Bins	500 0 0		7 0 0	... ...	7 0 0			54 2 6
Do. Walls on Road sides	500 0 0		1,339 13 11	276 7 3	1,616 5 2		Rs. 1,031-0-7 of this is chargeable to "Reserve for unpaid Bills."	1,932 6 9
Do. Toll Gates	100 0 0		... ...	... ...	... ...		This amount is chargeable to "Reserve for unpaid Bills."	80 4 4
Do. Model Parcherries ...	500 0 0		542 12 2	... ...	542 12 2			
Carried forward ...	5,550 0 0	2,51,606 0 0	1,68,574 11 7	44,067 9 5	3,912 6 7	2,08,729 14 5		

MUNICIPALITY

Statement of Receipts and Disbursements

RECEIPTS.	Budget Estimates for 1874-75.	Total of Budget Estimates under Major Heads.	Receipts from April to Nov. 1874.	Receipts in Dec. 1874 and Jan. 1875.	Total Receipts.	Receipts under Major Heads.	REMARKS.	Receipts for the corresponding period of 1873-74.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
Brought forward...	...	5,57,060 0 0	3,48,111 3 4	77,342 4 2	...	4,25,453 7 6		
Balance on 31st March 1874.	...	...	...	...	...	51,942 4 6		
Rupees ...	...	5,57,060 0 0	3,48,111 3 4	77,342 4 2	...	4,77,395 12 0		

MUNICIPAL COMMISSIONERS' OFFICE,
MADRAS, 1st *February* 1875.

OF MADRAS.

from 1st April 1874 to 31st January 1875.

DISBURSEMENTS.	Budget Grants for 1874-75.	Total of Budget Grants under Major Heads.	Disbursements from April to Nov. 1874.	Disbursements in Dec. 1874 and Jan. 1875.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.	Disbursements for the corresponding period of 1873-74.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
Brought forward ..	5,550 0 0	2,51,600 0 0	1,65,574 11 7	44,067 9 5	3,912 6 7	2,03,729 14 5		
PUBLIC WORKS.								
Repairs—Roads.								
Maintenance of Roads, 1st Division.			7,486 2 10	245 7 7	7,731 10 5			7,39
Do. do. 2nd do. ...			5,230 15 6	2,097 3 6	7,328 2 6			11,3
Do. do. 3rd do. ...			8,262 8 2	1,944 11 2	10,097 3 4			8,2
Do. do. 4th do. ...	45,000 0 0		2,192 11 7	1,039 14 7	3,232 10 2			8,5
Do. do. 5th do. ...			8,774 11 9	205 11 2	8,980 6 11			4,7
Do. do. 6th do. ...			11,162 15 5	460 6 5	11,623 5 10			3,1
Do. do. 7th do. ...			3,235 9 2	2,218 12 1	5,454 5 3			10,3
Do. do. 8th do. ...			9,474 3 2	3,681 9 6	13,155 12 8		Rs. 39,451-14-4 of this is chargeable to "Reserve for unpaid Bills."	9,2
					67,663 5 1			68,5
Repairing Wooden Railings in Roads ...	500 0 0		485 10 8	... ...	485 10 8			7
Do. Street Boards	200 0 0		4 5 0	... ...	4 5 0			2
Removing Prickly-pears ...	300 0 0		55 14 7	27 6 9	83 5 4		This excess is unavoidable.	2,7
Watering Mount Road, Popham's Broadway, General Hospital Road, and North Beach Road.	2,300 0 0		2,217 1 4	387 8 9	2,604 10 1			24
Numbering Doors	100 0 0		... ...	67 8 0	67 8 0			
Drains.								
Repairing and rebuilding Masonry Drains.	3,000 0 0		3,079 7 4	327 10 3	3,407 1 7		Rs. 2,322-10-3 of this is chargeable to "Reserve for unpaid Bills."	2,5
Repairing Screw Pile Drain	200 0 0		118 8 0	171 8 4	290 0 4			...
Miscellaneous.							This excess is unavoidable.	3,3
Planting Avenue from Grazing and Avenue Road.	4,000 0 0		2,896 5 10	578 15 0	3,475 4 10			45
Planting Esplanade and Maintaining Wire Fence.	1,000 0 0		455 1 9	269 14 4	725 0 1			
		62,150 0 0				82,718 13 7		
WATER WORKS.								
Establishment—								1,6
Out-door	5,628 0 0		2,830 8 0	818 0 0	3,648 8 0			6
In-door	1,152 0 0		732 0 0	192 0 0	924 0 0			3,9
Maintenance of Delivery Channel ...	3,500 0 0		2,387 11 9	1,718 11 11	4,106 7 8		Excess met from savings under this head.	7
Repairs to Fountains	2,500 0 0		1,418 3 6	626 10 3	2,03 14 2			2,3
Maintenance of System of Pipes ...	5,000 0 0		3,577 2 9	73 14 2	4,314 0 11			1
Stationery and Contingent	500 0 0		267 5 3	82 12 11	3 0 2 2			
Pipe-laying Extension	3,000 0 0		592 0 3	780 3 7	1,372 9 10		Excess met from savings under this head.	
Construction of extra Fountains ...	2,000 0 0		608 12 1	1,496 1 1	2,104 13 2			
		23,280 0 0				18,879 7 11		
Reserve for unpaid Bills	50,000 0 0	50,000 0 0	... ...	... ...	... ...	... ...	Rs. 57,387-11-0 has been disbursed on account of this grant and included in special headings.	
Hospitals and Dispensaries... ...	29,497 0 0	29,497 0 0	14,748 7 2	... ...	14,748 7 2	14,748 7 2		23,333 4
Vaccination	5,670 0 0	5,670 0 0	2,835 0 0	... ...	2,83 0 0	2,835 0 0		4,252 8
Contagious Diseases' Act	8,788 0 0		4,394 0 0	... ...	4,394 0 0	4,394 0 0		6,591 0
		6,788						
Educational Grants	23,000 0 0	23,000 0 0	7,512 2 6	1,358 0 0	8,870 2 6	8,870 2 6		9,391 0
LIGHTING.								
Maintenance	21,705 0 0		14,899 7 2	3,780 13 7	18,677 4 9			18,734 7
Addition	2,595 0 0	24,300 0 0	976 0 0	412 14 0	1,388 14 0	20,066 2 9		977 10
REFUNDS OF REVENUE.								
House and Land Rates for 1872 ...			19 12 10	... ...	19 12 10			1,943 12
Do. 1873 ...			88 13 10	7 1 11	95 15 9			...
Do. 1874 ...			9 7 2	... ...	9 7 2			...
Tax on Arts, Professions, Trades, or Callings for 1871			100 0 0	... ...	100 0 0			25
Do. 1873...			237 0 0	25 0 0	262 0 0			89
Do. 1874			85 0 0	... ...	85 0 0			...
Liquor License Tax for 1874 ...			36 0 0	... ...	36 0 0			...
Refund of Tax on Carriages, Horses, and other Animals.	1,000 0 0		32 0 0	... ...	32 0 0			...
For half-year ending 30th April 1874.			9 0 0	... ...	9 0 0			...
Do. 31st October 1874.								...
Refund of Fees on Registration of Carts, 1st half, 1874			4 0 0	... ...	4 0 0			...
Refund of Fees for sale of Rubbish for 1873-74			25 0 0	... ...	25 0 0			...
			3 8 0	... ...	3 8 0			...
Refund of Demolition Warrant Fees.			46 0 0	... ...	46 0 0			25
Refund of Fines, Police for 1873-74 ...		1,000 0 0	28,196 9 8	... ...	28,196 9 8	727 11 9		26,288 15 10
Interest on Loan on Water Works ...	87,000 0 0		14,038 4 10	... ...	14,098 4 10			13,149 10
Sinking Fund for Liquidation of the Water Works Loan.		87,000 0 0				42,294 14 6		
MISCELLANEOUS.								
People's Park	11,800 0 0		9,984 10 0	2,601 13 10	12,586 7 10		This excess is unavoidable.	9,210 0 9
Napier Park	1,120 0 0		2,299 4 8	1,271 9 2	*3,570 13 10			91 11 11
Fire Engine Maintenance and Repairs...	528 0 0		487 15 8	120 15 0	608 12 8		* Rs. 2,376-12-7 of this is chargeable to "Reserve for unpaid Bills."	2,67 0 7
Engineer's Stores Godown Rent	300 0 0		141 7 0	... ...	†141 7 0		This excess is unavoidable.	25 0 0
		13,748 0 0				16,910 9 10		
CONTINGENT.								1,207 11 4
Stationery	2,200 0 0		1,865 10 8	84 14 7	1,950 9 3			1,69 0 6
Printing Charges	2,200 0 0		1,427 1 2	227 15 9	1,655 0 11			1,00 3 0
Advertising Charges	1,200 0 0		628 1 0	147 11 6	775 12 6			
Acting Allowances	1,000 0 0		213 0 0	50 0 0	263 0 0			
Extra Writers	100 0 0		3 5 0	... ...	35 0 0			
Law Charges, including Stamp Duty ...	2,000 0 0		501 2 6	181 10 0	682 12 6		‡ Rs. 34-8-0 of this is chargeable to "Reserve for unpaid Bills" and six new racks have to be made for the Record-room at a cost of Rs. 240.	2,86 13 0
Insurance on Office Premises, &c....	12 0 0		327 11 6	54 14 5	‡382 9 5			...
Office Furniture	200 0 0		1,363 4 4	459 13 4	2,123 2 8			2,00 2 8
Pensions and Gratuities	2,500 0 0		33 14 9	209 12 8	346 11 5			63 1 8
Miscellaneous	1,000 0 0	12,525 0 0				8,414 15 2		
Constructing Buildings for the Manufacture of fire works.	... ...		2,355 13 9	21 15 5	a2 387 13 2		a Chargeable to "Reserve for unpaid Bills" and met from the transfers as sanctioned at the General Meeting of 29th August 1873. b These charges being arrears, have been disbursed to be met from the Grant for "Reserve for unpaid Bills" and are refunded in the Re.	
Widening Aamah Pillay and Andiappe Naick Streets.	... ...		20 15 7	... ...	b20 15 7			3,82 3 9
Widening Ummen Covil Street	... ...		53 15 11	... ...	b53 15 11			2 9 2
Widening Peddoo Naick Street	... ...		105 7 8	... ...	b105 7 8			53 0 2
Tolls on Carriages and Animals entering the Town-Composition.	... ...		613 0 0	... ...	c613 0 0			1,33 8 0
Advances Recoverable	... ...		30,403 2 6	2,634 4 2	33,038 6 8			
						36,219 11 0		
	... ...	5,92,564 0 0	3,88,017 8 7	77,792 6 0	... ...	4,65,809 14 7		
	... ...	... ...	... ...	... ...	... ...	11,580 13 5		
Balance on the 31st January 1875... ...	... ...							33,33 7 3
Rupees ...	... ...	5,92,564 0 0	3,88,017 8 7	77,792 6 0	... ...	4,77,389 12 0	c Per Contra.	

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

JOHN C. ROCH,
President of the Municipal Commission.

MUNICIPALITY

Statement of Receipts and Disbursements

RECEIPTS.	Budget Estimates for 1874-75.	Total of Budget Estimates under Major Heads.	Receipts from April 1874 to January 1875.	Receipts in Feb. and Mar. 1875.	Total Receipts.	Total Receipts under Major Heads.	REMARKS.	Receipts for the corresponding period of 1873-74.
	Rs. A. P.	Rs. A. P.	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 1871...			249 4 6	48 11 3	297 15 9			
1872...			531 2 9	100 14 1	632 0 10			
1873...	... ...	2,58,000 0 0	17,045 13 8	8,630 2 2	25,675 15 10			
1874...			1,79,111 15 9	27,585 11 8	2,06,697 11 5			
1875...			... ...	213 12 0	213 12 0			
						2,33,517 7 10		2,28,360 15 2
GROUND RENTS	... ...	3,060 0 0	840 12 6	79 0 2	919 12 8	919 12 8		1,250 4 8
TAX ON ARTS, TRADES, PROFESSIONS, AND CALLINGS.								
Anterior to and for 1871...			1,586 0 0	200 0 11	1,786 0 11			
1872...			3,460 8 0	423 0 0	3,885 8 0			
1873...	... ...	1,00,000 0 0	15,806 8 0	1,064 8 0	16,871 0 0			
1874...			34,294 0 0	7,040 0 0	41,334 0 0			
1875...			89 0 0	4,584 0 0	4,673 0 0			
						68,549 8 11		53,510 0 0
LIQUOR LICENSE TAX.								
Anterior to and for 1871...			12 0 0	... ...	12 0 0			
1872...			... ...	23 0 0	23 0 0			
1873...	... ...	12,000 0 0	284	25 0 0	309 0 0			
1874...			9,064 0 0	110 0 0	9,174 0 0			
1875...			75 0 0	... ...	75 0 0			
						9,593 0 0		9,738 0 0
TAX ON CARRIAGES, HORSES, AND OTHER ANIMALS.								
For half-year ending 30th April 1873.			197 12 0	20 0 0	217 12 0			
For do. 31st Oct. 1873.			333 0 0	16 8 0	349 8 0			
For do. 30th April 1874.	... ...	48,000 0 0	3,134 0 0	116 0 0	3,250 0 0			
For do. 31st Oct. 1874.			17,491 8 0	199 0 0	17,690 8 0			
For do. 30th April 1875.			9,457 0 0	5,716 4 0	15,173 4 0			
						36,681 0 0		45,384 0 0
REGISTRATION OF CARTS AND OTHER VEHICLES WITHOUT SPRINGS.								
For 1st half-year of 1873 ...			57 8 8	... ...	57 8 8			
For 2nd do. 1873 ...			104 13 7	2 0 0	106 13 7			
For 1st do. 1874 ...			917 10 11	4 0 0	921 10 11			
For 2nd do. 1874 ...	... ...	12,000 0 0	5,370 6 10	89 4 11	5,959 11 9			
For 1st do. 1875 ...			2,066 0 0	3,928 0 0	4,994 0 0			
Registration of Transfer ...			51 12 0	13 8 0	65 4 0			
						12,105 0 11		12,775 11 4
TOLLS ON CARRIAGES AND ANIMALS ENTERING THE TOWN.								
Farm	... ...	40,000 0 0	30,000 0 0	10,000 0 0	40,000 0 0	40,000 0 0		50,500 0 0
Composition	... ...	... ...	1,295 8 0	39 8 0	1,335 0 0	1,335 0 0	Accountable to the Farmer of Tolls.	1,372 0 0
MISCELLANEOUS.								
Government Contribution towards maintenance of Roads ...	25,000 0 0		34,997 0 0	... ...	34,997 0 0			34,997 0 0
Rent of Market Stalls ...	9,000 0 0		6,674 2 6	1,791 15 3	8,466 1 9			9,287 3 3
Fees for Slaughter Houses.	5,300 0 0		4,888 5 6	879 14 0	5,768 3 6			5,843 4 6
Strand Rents	400 0 0		42 0 0	7 0 0	49 0 0			656 12 11
Fees for Licenses for Dangerous and Offensive Trades.								
Permanent ...	5,500 0 0		3,493 8 1	1,161 12 7	4,655 4 8			3,899 1 10
Temporary ...			438 2 8	22 15 0	461 1 8			450 9 7
Proceeds of Sale of Rubbish	2,500 0 0		2,348 6 0	462 9 0	2,810 15 0			1,696 8 0
PEOPLE'S PARK. Proceeds of Sale of Hay...	4,500 0 0		1,336 0 6	294 11 1	1,630 11 7			857 6 8
Govt. Grant for Zoological Collections ...	3,960 0 0		3,960 0 0	... ...	3,960 0 0			3,960 0 0
Tiger Collections	1,800 0 0		906 8 6	143 4 0	1,049 12 6			1,830 7 0
Miscellaneous	1,000 0 0		895 7 0	78 4 0	973 11 6			758 1 6
Swimming Bath	... ...		111 13 9	33 10 3	145 8 0			... ...
Grazing and Avenues ...	4,000 0 0		2,293 4 3	281 5 0	2,574 9 3			3,709 14 8
Sewage Farms	2,000 0 0		1,708 1 8	282 8 11	1,990 10 7			2,337 5 0
Demand & Warrant Fees.	3,000 0 0		4,844 5 8	851 4 11	5,695 10 7			3,029 10 6
Fines, Police	200 0 0		940 4 9	220 4 0	1,160 8 9			431 12 0
Do. on Contractors ...	500 0 0		253 15 6	23 8 0	277 7 6			256 7 3
Do. on Departments ...	2,000 0 0		1,361 10 8	126 10 8	1,488 5 4			1,967 9 11
Sale Proceeds of Lands, &c.	1,500 0 0		304 1 10	102 5 11	406 7 9			115 14 0
Do. of old Stores ...	200 0 0		62 12 9	... ...	62 12 9			494 1 5
Other Items	1,200 0 0		2,342 4 0	294 11 11	2,636 15 11			1,215 0 11
Rent of Model Parcherries	800 0 0		442 6 6	115 8 0	557 14 6			566 11 0
Napier Park	600 0 0		939 7 0	135 0 4	1,074 7 4			704 13 0
		87,060 0 0				82,893 3 11		
Pensions and Gratuities... ...	... ...		51 3 3	... ...	a 51 3 3		a Proportion of pension payable by Government to Mr. Cardozo.	51 3 3
Conservancy-Contingent ...	... ...		2,100 0 0	... ...	b 2,100 0 0		b Refund of a payment made on this account in last year.	... ...
Repair of Carts and Stores ...	... ...		272 7 0	78 2 10	c 350 9 10		c To be set off against Expenditure.	216 5 9
Law Charges, including Stamp Duty	... ...		6 2 0	... ...	d 6 2 0		d Do. do. do.	27 3 0
Widening Annah Pillay and Andiappa Naick Streets ...	... ...		110 2 0	... ...	e 110 2 0		e Sale of old materials to be set off against Expenditure.	
Water Distribution Project ...	... ...		3,000 0 0	... ...	f 3,000 0 0		f A Temporary transfer.	798 6 3
Establishment—Ex. Engineer's Department out-door ...	... ...		... ...	77 11 4	g 77 11 4		g Refund, amount overdrawn.	... ...
Advances recovered	... ...		10,902 7 0	5,301 8 9	h 16,103 15 9	21,789 12 2	h { Arrears ... ... 6,251-1-0 / Current ... ... 9,812-14-9 — 16,103-15-9	17,28 15 6
Carried forward ...	... ...	5,87,060 0 0	4,35,453 7 6	81,942 6 11	... ...	5,07,396 14 5		

OF MADRAS.

from 1st April 1874 to 31st March 1875.

DISBURSEMENTS.	Budget Grants for 1874-75.	Total of Budget Grants under Major Heads.	Disbursements from April 1874 to Jan. 1875.	Disbursements in February and March 1875.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.	Disbursements for the corresponding period of 1873-74.
OFFICE.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
SALARIES	47,300 0 0	47,300 0 0	39,735 7 9	7,800 0 0	47,535 7 9	47,535 7 9	The excess is owing to an allowance being paid to the Asst. Engineer.	49,022 9 3
ESTABLISHMENT.								
GENERAL DEPARTMENT	6,540 0 0		5,450 0 0	1,090 0 0	6,540 0 0			5,856 10 8
COLLECTOR'S DEPARTMENT ...	16,320 0 0		13,454 2 0	2,737 0 0	16,191 2 0			13,778 10 2
Do. Extra Writers ...	500 0 0		465 4 4	26 8 4	491 12 8			464 14 11
Do. Commission to Inspectors ...	800 0 0		555 7 7	114 11 2	670 2 9		This excess is unavoidable.	268 2 3
Do. Extra Coolies ...	100 0 0		102 3 9	27 15 0	130 2 9		Do. do.	32 2 0
ASSESSOR'S DEPARTMENT ...	5,784 0 0		4,868 0 0	959 13 11	5,827 13 11		Do. do.	8,403 12 3
Do Extra Writers ...	100 0 0		53 2 6	... ...	53 2 6			26 12 11
Do. Commissioners' Fees.	320 0 0		360 0 0	20 0 0	380 0 0		The number of appeals has been large necessitating frequent sittings for their disposal, hence the excess.	210 0 0
EXECUTIVE ENGINEER'S DEPARTMENT—							This excess is unavoidable.	3,433 0 0
In-door	3,294 0 0		2,746 8 0	549 0 0	3,295 8 0		Rs. 77,114 of this is accounted for as per contra, the remaining excess is unavoidable.	5,931 0 0
Out-door	5,742 0 0		4,837 8 0	1,033 0 0	5,870 8 0			
CONSERVANCY DEPARTMENT—								1,985 0 0
In-door	1,992 0 0		1,660 0 0	332 0 0	1,992 0 0			1,15,917 5 7
Out-door	1,18,698 0 0		97,156 12 6	19,507 0 0	1,16,663 12 6			4,428 0 0
Registry of Births and Deaths	4,536 0 0	1,64,224 0 0	3,780 0 0	756 0 0	4,536 0 0	1,63,642 1 1		
CONSERVANCY—								... ...
New Carts	1,000 0 0		400 0 0	... ...	400 0 0			4,116 0 5
Repair of Carts and Stores...	4,000 0 0		2,828 0 0	413 8 4	3,241 8 4			1,329 5 6
Workshops	1,682 0 0		1,266 11 9	230 8 2	1,497 3 11			... ...
Repair of Boats	400 0 0		... ...	... ...	... ...		This excess is unavoidable.	3,003 3 6
Main Drain	2,000 0 0		2,052 11 7	97 6 7	2,150 2 2			
Screw Pile Drain	1,000 0 0		149 1 7	30 14 3	179 15 10		This excess is unavoidable.	4,677 4 3
Digging Pits	4,500 0 0		4,076 13 4	779 6 10	4,856 4 2		The Budget Grant was insufficient to meet the expenditure incurred by the Police on this Account	1,266 11 11
Killing Dogs	1,000 0 0		1,538 13 2	... ...	1,538 13 2			964 11 0
Sanding Latrines	1,500 0 0		822 8 0	125 9 0	948 1 0			300 0 0
Removal of Monkeys ...	100 0 0		... ...	... ...	... ...			
Epidemic Charges and Contingent	2,000 0 0		4,640 13 3	121 5 0	4,762 2 3			
Iron Gratings	1,000 0 0		217 13 11	... ...	217 13 11			
Extension of Sewage Farms.			1,663 10 9	162 9 8	a 1,826 4 5		Rs. 2,100 of this is met by a similar amount to the credit of this Account as per contra and Rs. 147-12-0 is chargeable to "Reserve for unpaid Bills."	17 8 0
Maintenance of Sewage Farms	1,800 0 0		1,632 13 3	299 2 0	b 1,931 15 3			531 6 0
Dust Boxes	3,000 0 0		1,314 14 0	2 7 0	1,317 5 0			1,649 2 11
Clothing	400 0 0		392 8 0	... ...	392 8 0		a This excess is unavoidble.	3,196 2 9
		25,882 0 0				25,360 3 5	b Do. do.	396 11 6
PUBLIC WORKS.								
New.—Buildings.								805 5 1
Constructing Public Latrines.	3,000 0 0		1,087 2 9	22 12 0	1,109 14 9			
Do. Urinals ...	500 0 0		... ...	... ...	... ...			... ...
Do. Cart Sheds... ...								
Roads.								74 13 0
Making New Street Boards ...	200 0 0		... ...	... ...	... ...			1,410 0 0
New Metalling of Roads, 1st Division.			... ...	... ...	... ...			... ...
Do. do. 2nd do.			151 10 4	... ...	151 10 4			23 10 8
Do. do. 3rd do			550 13 5	... ...	550 13 5			43 7 1
Do. do. 4th do.	4,000 0 0		34 13 4	... ...	34 13 4			... ...
Do. do. 5th do.			186 4 5	... ...	186 4 5			1,121 6 4
Do. do. 6th do.			... ...	... ...	... ...			... ...
Do. do. 7th do.			1,360 13 9	... ...	1,360 13 9			... ...
Do. do. 8th do.			... ...	... ...	... ...			1,618 3 5
					2,284 9 3			4,216 11 6
Improvements.								
Improving and extending Burial and Burning Grounds...	2,000 0 0		1,509 8 9	1,267 8 7	3,077 1 4		Rs. 1,173-14-5 of this is chargeable to "Reserve for unpaid Bills."	724 10 10
Constructing Cart Stands ...	1,000 0 0		2,166 14 3	971 1 6	c 3,137 15 9		c Rs. 1,489-15-10 of this is chargeable to "Reserve for unpaid Bills." The remaining is unavoidable	698 15 7
Erection and Improvement of Parcherries and Hutting Grounds	2,000 0 0		857 12 5	349 5 8	1,207 2 1			370 15 1
Tinnevelly Settlement	500 0 0		... ...	... ...	... ...			... ...
Drains.								
Constructing New Drains ...	1,000 0 0		2,302 0 0	39 11 11	2,341 11 11		Rs. 1961-12-2 of this is chargeable to "Reserve for unpaid Bills."	3,507 4 2
		14,200 0 0				18,158 7 1		
Repairs—Buildings.								
Repairing Slaughter Houses ...	600 0 0		445 14 7	81 12 7	527 11 2			819 14 1
Do. General Market ...	600 0 0		20 8 2	6 0 0	26 8 2			23 14 0
Do. Latrines	1,500 0 0		292 15 11	98 11 5	391 11 4			1,889 5 3
Do. Cart Sheds	500 0 0		340 8 6	60 5 3	400 13 9			361 13 2
Do. Office Premises ...	500 0 0		577 12 8	3 11 0	581 7 8		This excess is unavoidable.	387 13 11
Do. Public Wells	250 0 0		68 9 5	... ...	68 9 5			190 10 6
Do. Dust Bins	500 0 0		7 0 0	... ...	7 0 0		Rs. 1,031-0-7 of this is chargeable to "Reserve for unpaid Bills."	172 12 6
Do. Walls on Road sides...	500 0 0		1,616 5 2	... ...	1,616 5 2		This amount is chargeable to "Reserve for unpaid Bills."	1,932 6 6
Do. Toll Gates	100 0 0		... ...	... ...	... ...			54 2 6
Do. Model Parcherries ...	500 0 0		542 12 2	... ...	542 12 2			80 4 4
Carried forward ...	5,590 0 0	2,51,606 0 0	2,12,642 5 0	40,116 13 2	4,162 14 10	2,48,596 3 4		

MUNICIPALITY

Statement of Receipts and Disbursements

RECEIPTS.	Budget Estimates for 1874-75.	Total of Budget Estimates under Major Heads.	Receipts from April 1874 to January 1875.	Receipts in February and March 1875.	Total Receipts.	Receipts under Major Heads.	REMARKS.	Receipts for the corresponding period of 1873-74.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
Brought forward ...	...	5,57,000 0 0	4,25,453 7 6	81,942 6 11	...	5,07,395 14 5		
Balance on 31st March 1875	...	...	...	...	...	51,242 4 6		
Rupees ...	...	5,57,000 0 0	4,25,453 7 6	81,942 6 11	...	5,58,638 11		

MUNICIPAL COMMISSIONERS' OFFICE,
Madras, 1st April 1875.

OF MADRAS.

from 1st April 1874 to 31st March 1875.

DISBURSEMENTS.	Budget Grants for 1874-75.	Total of Budget Grants under Major Heads.	Disbursements from April 1874 to Jan. 1875.	Disbursements in February and Mar. 1875.	Total Disbursements.	Total Disbursements under Major Heads.	REMARKS.	Disbursements for the corresponding period of 1873-74.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		Rs. A. P.
Brought forward ...	5,550 0 0	2,51,606 0 0	2,12,642 5 0	40,116 13 2	4,162 14 10	2,48,596 3 4		
PUBLIC WORKS.								
Repairs—Roads.								
Maintenance of Roads, 1st Division.			7,731 10 5	1,686 4 8	9,417 15 1			13,813 7 11
Do. do. 2nd do. ...			7,388 2 6	174 14 11	7,563 1 5			11,819 3 3
Do. do. 3rd do. ...			10,067 3 4	1,873 8 2	11,570 11 6			12,116 3 3
Do. do. 4th do. ...	45,000 0 0		3,232 10 2	564 2 5	3,796 12 7			12,366 10 4
Do. do. 5th do. ...			8,980 6 11	1,005 9 6	9,994 0 5			5,368 3 5
Do. do. 6th do. ...			11,623 5 10	186 0 8	11,809 6 6			5,562 14 4
Do. do. 7th do. ...			5,454 5 3	212 10 1	5,666 15 4			15,683 13 1
Do. do. 8th do. ...			13,155 12 8	2,381 10 3	15,537 6 11			15,212 14 1
					75,746 5 9		Rs. 41,576-7-4 of this is chargeable to "Reserve for unpaid Bills."	89,943 15 10
Repairing Wooden Railings in Roads ...	500 0 0		465 10 8	... ...	485 10 8			1 0 0
Do. Street Boards	200 0 0		4 5 0	... ...	4 5 0			74 13 0
Removing Prickly-pears	300 0 0		83 5 4	... ...	83 5 4			71 5 10
Watering Mount Road, Popham's Broadway, General Hospital Road, and North Beach Road.	2,300 0 0		2,604 10 1	378 6 11	2,983 1 0		This excess is unavoidable.	8,361 9 10
								240 0 0
Numbering Doors	100 0 0		67 8 0	... ...	67 8 0			
Drains.								
Repairing and rebuilding Masonry Drains.	3,000 0 0		3,407 1 7	114 6 9	*a* 3,521 8 4		*a* Rs 2,322-10-8 of this is chargeable to "Reserve for unpaid Bills."	3,203 0 10
Repairing Screw Pile Drain	200 0 0		290 0 4	4 14 10	294 15 2			2,018 14 9
Miscellaneous.								
Planting Avenue from Grazing and Avenue Fund.	4,000 0 0		3,475 4 10	695 9 11	*b* 4,170 14 9		*b* This excess is unavoidable.	3,677 6 5
Planting Esplanade and Maintaining Wire Fence.	1,000 0 0		725 0 1	3,197 14 8	*c* 3,922 14 9		*c* Rs. 3,089-15-10 of this is for iron and wire fencings imported.	863 7 3
		62,150 0 0				95,443 7 7		
WATER WORKS.								
Establishment—			3,648 8 0	818 0 0	4,466 8 0			
Out-door	5,628 0 0		644 0 0	192 0 0	1,136 0 0		*d* This excess is unavoidable.	2,214 2 9
In-door	1,152 0 0		4,106 7 8	276 7 3	*d* 4,382 14 11			786 0 0
Maintenance of Delivery Channel ...	3,500 0 0		2,038 14 2	216 13 3	2,255 11 5			4,342 14 1
Repairs to Fountains	2,500 0 0		4,314 0 11	580 6 9	4,894 7 8			1,230 7 8
Maintenance of System of Pipes ...	5,000 0 0		350 2 2	60 13 11	411 0 1		*e* This includes a shipment of cast iron fountains at a cost of Rs. 3,760-13-0.	3,062 12 8
Stationery and Contingent	500 0 0		1,372 9 10	129 4 9	1,501 14 7			360 2 3
Pipe-laying Extension	3,000 0 0		2,104 13 2	4,424 8 2	*e* 6,529 5 4			... ...
Construction of extra Fountains ...	2,000 0 0							... ...
		23,280 0 0				25,577 14 0		
Reserve for unpaid Bills	50,000 0 0	50,000 0 0	... ...	... ...	... ...	... ...	Rs. 61,235-12-7 have been disbursed on account of this grant and included in special headings.	31,111 0 0
Hospitals and Dispensaries...	29,497 0 0	29,497 0 0	14,748 7 2	... ...	14,748 7 2	*f* 14,748 7 2		
Vaccination	5,670 0 0	5,670 0 0	2,835 0 0	... ...	2,835 0 0	*f* 2,835 0 0	*f* The instalments for 3rd and 4th quarters were not paid.	5,670 0 0
Contagious Diseases' Act	8,788 0 0	8,788 0 0	4,394 0 0	... ...	4,394 0 0	*f* 4,394 0 0		8,788 0 0
Educational Grants	23,000 0 0	23,000 0 0	8,870 2 6	4,100 0 0	12,970 2 6	*f* 12,970 2 6		14,913 0 10
LIGHTING.								22,639 12 9
Maintenance	21,705 0 0		18,677 4 9	3,722 15 0	22,400 3 9			
Addition	2,595 0 0		1,388 14 0	29 15 8	1,418 13 8			
		24,300 0 0				23,819 1 5		1,080 7 8
REFUNDS OF REVENUE.								
House and Land Rates for 1872 ...			19 12 10	... ...	19 12 10			1,948 12 1
Do. 1873 ...			95 15 9	6 12 0	102 11 9			42 10 9
Do. 1874 ...			9 7 2	131 6 5	140 13 7			... ...
Tax on Arts, Professions, Trades, or Callings for 1871			100 0 0	... ...	100 0 0			25 0 0
Do. 1873...			262 0 0	75 0 0	337 0 0			89 0 0
Do. 1874...			85 0 0	75 0 0	160 0 0			... ...
Do. 1875...			... ...	100 0 0	100 0 0			... ...
Liquor License Tax for 1874			36 0 0	... ...	36 0 0			... ...
Refund of Tax on Carriages, Horses, and other Animals.	1,000 0 0		32 0 0	... ...	32 0 0			9 0 0
For half-year ending 30th April 1874.			9 0 0	... ...	9 0 0			... ...
Do. 31st October 1874.			4 0 0	... ...	4 0 0			... ...
Refund of Fees on Registration of Carts, 1st half 1874			25 0 0	... ...	25 0 0			... ...
Refund of Fees for sale of Rubbish for 1873-74			3 8 0	... ...	3 8 0			... ...
Refund of Demand and Warrant Fees.			46 0 0	... ...	46 0 0			25 0 0
Refund of Fines, Police, for 1873-74 ...			... ...	2 4 1	2 4 1			... ...
Do. on Departments...		1,000 0 0				1,111 2 3		
Interest on Loan on Water Works ...			28,196 9 8	10,000 0 0	38,196 9 8		*g* Excepting Rs. 15,000 the half year's interest ending 31st December 1874 was not paid.	26,288 15 10
Sinking Fund for Liquidation of the Water Works Loan.	87,000 0 0		14,098 4 10	5,000 0 0	19,098 4 10			13,144 7 10
		87,000 0 0						11,487 8 7
MISCELLANEOUS.						*g* 57,294 14 6		
People's Park	11,800 0 0		12,580 7 10	2,097 8 9	*h* 14,687 0 6		*h* This excess is unavoidable.	1,122 9 7
Napier Park	1,120 0 0		3,570 13 10	188 3 10	*i* 3,759 1 8		*i* Rs. 2,576-12-7 of this is chargeable to "Reserve for unpaid Bills."	2,925 13 10
Fire Engine Maintenance and Repairs...	528 0 0		608 12 8	97 7 2	*j* 706 3 10			300 0 0
Engineer's Stores Godown Rent	300 0 0		141 7 6	... ...	141 7 6			1,216 7 0
		13,748 0 0				19,293 13 6		
CONTINGENT.								
Stationery	2,200 0 0		1,950 9 3	79 4 10	2,029 14 1		*j* This excess is unavoidable.	1,968 15 1
Printing Charges	2,200 0 0		1,655 0 11	701 12 2	*j* 2,356 13 1			1,466 10 0
Advertising Charges	1,200 0 0		775 12 6	151 13 9	927 10 3			... ...
Acting Allowances	1,000 0 0		263 5 0	70 2 11	333 7 11			25 0 0
Extra Writers	100 0 0		35 0 0	... ...	35 0 0		Do. Do.	
Law Charges, including Stamp Duty ...	2,000 0 0		682 12 0	336 9 0	1,019 5 0		*k* Rs. 34-8-0 of this is chargeable to "Reserve for unpaid Bills" and six new racks had to be made for the Record-room at a cost of Rs. 240.	3,056 4 0
Insurance on Office Premises, &c....	125 0 0		... ...	125 0 0	125 0 0			195 0 0
Office Furniture	200 0 0		382 9 5	... ...	&382 9 5			187 1 9
Pensions and Gratuities	2,500 0 0		2,123 2 8	417 14 3	2,541 0 11			2,402 0 0
Miscellaneous	1,000 0 0		546 11 5	203 7 3	750 2 8			851 15 11
		12,525 0 0				10,500 15 4		
Constructing Buildings for the Manufacture of fire works.	... ...		2,387 13 2	20 14 0	*l* 2,408 11 2		*l* Chargeable to "Reserve for unpaid Bills" and met from the transfer as sanctioned at the General Meeting of 29th August 1873.	38 10 7
Widening Annah Pillay and Andiappa Naick Streets.	... ...		20 15 7	... ...	*m* 20 15 7			53 0 2
Widening Ummen Covil Street	... ...		53 15 11	... ...	*m* 53 15 11			1 838 8 0
Widening Peddoo Naick Street	... ...		105 7 8	... ...	*m* 105 7 8			
Tolls on Carriages and Animals entering the Town-Composition.	... ...		613 0 0	721 8 0	*m* 1,334 8 0		*m* These charges being arrears, have been disbursed to be met from the Grant for "Reserve for unpaid Bills" and are included in the Rs. 61,235-12-7 above referred to.	34,937 3 3
Advances Recoverable	... ...		33,038 6 8	5,702 6 6	38,740 13 2			
						42,664 7 6		
	... ...	5,92,564 0 0	4,65,809 14 7	93,446 10 6	... ...	5,59,256 9 1		
Balance on the 31st March 1875 ...	... ...	... ...	... ...	... ...	... ...	81 9 10		
Rupees ...	... ...	5,92,564 0 0	4,65,809 14 7	93,446 10 6	... ...	5,59,338 2 11	*n* Per Contra.	

W. H. AXELBY,
Head Accountant and Bookkeeper.

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 Bauloo Chetty Street, in the Black Town, on Thursday the 11th March 1875, under the Madras Municipal Acts Nos. IX. of 1867 and V. of 1871.

PRESENT.

John C. Loch, Esq, *President.*
The Honorable J. G. Coleman.
Cowasjee Eduljee, Esq.
J. Deschamps, Esq.
J. W. Gantz, Esq
Cyrus Grant, Esq.
G. Hamnett, Esq.
Dr. J. M. Joseph.
B. Lovery, Esq.
Meer Hoossain Ally Khan, Esq.
Honorary Surgeon Moideen Sheriff.
J. P. Nicholas, Esq.
The Honorable V. Ramiengar, C S.I.
V. Vanoogopala Charriar, Esq.
Y. Vencataramiah Garu, Esq.
M. Vencatasawmy Naidoo Garu, Esq.

1st.—G. O. 15th December 1874, *No.* 34, *Legislative Department, directing that the consideration of the Madras Port Trust Bill be deferred till the result of the Harbour Scheme is known.*

In opening the Meeting the PRESIDENT suggested that the G. O. forming the first subject be recorded, as he thought that the time for taking any action would be when the Port Trust Bill comes under the consideration of the Legislative Council.

Resolution 1. Ordered to be recorded.

2nd.—G. O. 25th January 1875, *No.* 122, *Financial Department, directing the President to report how far the Commissioners are disposed to aid the Dispensary established at St. Thomé by the Reverend J. M. Strachan.*

THE PRESIDENT read the following letter from the Reverend Doctor J. M. Strachan, to the Acting Secretary to Government, Revenue Department, and the order thereon.

2. "Soon after coming to Madras in June last, I "found that the poor of St. Thomé and Mylapore, "generally, were suffering greatly for want of "medical aid, the nearest hospital being that of "Royapettah, three miles distance. This was too "far off for the sick to resort to except in the "most grave cases. I accordingly opened a "Dispensary three months ago in a School-room "at St. Thomé, and this has proved a great boon "to the poor. The attendance daily has varied "from thirty to sixty patients. The whole expenses "up to this time have fallen upon me, with the "exception of the salary of the Dresser which has "been paid by the Society for the Propagation of "the Gospel in Foreign Parts. These expenses "are beyond what my slender means can afford to "continue.

3. "DOCTOR BALFOUR, the Surgeon-General, Indian "Medical Department, has long felt the urgent "need of a hospital for the Mylapore people.

4. "I have the honor, therefore, to ask that the "Government will be so good as to grant Rs. 25 "per mensem for rent, the services of a suitable "Hospital Assistant, medicines, and surgical "instruments, or such aid as they may be able to "afford. I shall most cheerfully give two hours "daily to this charitable work.

"Order thereon, 25th January 1875, No.132.

"The President of the Madras Municipality will "report how far the Commissioners are disposed "to aid in this matter."

MR MOIDEEN SHERIFF did not hesitate to say that the Gentlemen present would have no doubt as to the usefulness of the institution they were asked to aid. With a population of over 20,000, and the nearest hospital (the Royapettah) at a distance of between 2 and 3 miles, the inhabitants suffered very considerably. The poorer classes found it almost impossible to go to the hospital, and it was only in cases of serious illness that they were conveyed there in jutkas hired by charitable neighbours. A Dispensary, such as that now established in Mylapore, was long felt to be a need, and it would be a credit to the Municipality to assist in maintaining it. The Royapettah Hospital was the only one south of the Coonn and taking all these circumstances into consideration, he thought it advisable to comply with the Reverend Dr. Strachan's request.

It appeared to the Honorable Mr. Coleman that Government also were prepared to contribute, as by the Order they wished to be informed "how far the Commissioners were disposed to aid" If Government paid a moiety, the Commissioners might well give the other. The poverty of a very large portion of the residents ought, he thought, to induce the Commissioners to accord a favorable response to the application for a grant-in-aid. If they could not sanction the whole they might agree to pay the house-rent at least.

THE HONORABLE MR. RAMIENGAR and DR. JOSEPH thought that Government would assist by supplying the medicines and instruments applied for.

After some further observations as to the absolute necessity and convenient location of the Dispensary, it was proposed by Mr. Moideen Sheriff, seconded by the Honorable Mr. Coleman and unanimously carried.

That a grant of Rupees 25 per mensem be sanctioned for the Dispensary established by Dr. Strachan in St. Thomé from the 1st proximo.

Resolution 2.

3rd.—G. O. 9th December 1874, *No.* 2066, *Financial Department, communicating copy of a despatch from the Secretary of State respecting the engagement of Mr. Clark to prepare a scheme for the drainage of the Town.*

G. O. 27th January 1875, *No.* 151, *Financial Department, communicating copy of the first Memorandum of Mr. W. Clark, Drainage Engineer for Madras, on the drainage of the Town.*

G. O. 29th January 1875, *No.* 173, *Financial Department, stating the reason why Mr. Clark has been allowed to draw Rupees* 2,000 *a month, and the payments made to him and his establishment ordered to be regarded as an advance to be adjusted hereafter.*

G. O. 13th February 1875, *No.* 323, *Financial Department, directing that no payment need be made to the Overseers or to any other Officer placed at the disposal of Mr. Clark by the Madras Municipality.*

In suggesting that these Orders be recorded, the PRESIDENT drew attention to the last, "directing that no payment need be made to the Overseers or to any other officer placed at the disposal of Mr. Clark by the Madras Municipality," and informed the Commissioners that he had written to Government explaining the reason why the Municipal Overseers placed at Mr. Clark's disposal should be paid by Government, and requesting sanction on a reconsideration of the question.

Resolution 3. Ordered to be recorded.

4th.—G. O. 2nd February 1875, *No.* 205, *Financial Department, directing all Municipalities to pay the estimated charges of one month on account of Medical Subordinates of the Vaccine Department in the beginning of the next, subject to re-adjustment on audit.*

Resolution 4. Ordered to be recorded.

5th.—G. O. 11th February 1875, *No.* 297, *Financial Department, passing orders on the Proceedings of the Commissioners under date the 30th October* 1874.

The only point to which THE PRESIDENT desired to invite attention, in view to obtain the decision of the Commissioners, was the question raised by Mr. Doderet at the Meeting held on the 30th October last, and submitted to Government in the President's letter of the 7th January—the paras. relating to which ran as follows:—

4. "With regard to Resolution 11, proposed by "me as an amendment to one brought forward by "Mr. Doderet, and unanimously adopted by the "Meeting, I would beg leave to submit the follow-"ing remarks, with a view to enable Government "to understand the question raised by that "gentleman. Since May 1872, Government have, "on several occasions, asked the Municipality to "furnish estimates for supplying the Red Hills "Water to various public buildings in the town, "and in many instances the work connected with "these has been carried out. The estimates were "prepared and the work supervised by the Execu-"tive Engineer and others in the service of the "Municipality, and as this involved extra labor on "their part, which had to be given out of the "usual office hours, the charge for supervision was "inserted, and the amount, when received, distri-"buted according to a certain scale amongst those "concerned.

5. "In making this charge, and in distributing "it amongst those whose time and labor had been "given to this extra work, the same course was "adopted that had been followed in previous years "with entire approval. The Municipality has not "been asked to undertake any work for Govern-"ment since the present Municipal Act was passed "in 1867, which is, no doubt, the reason that the "fact of a similar practice having frequently "obtained before that year, would appear to have "been unknown to those Commissioners, who "expressed their disapproval at its having been "followed on the present occasion.

6. "I have reason to believe that, had Mr. "Doderet's Resolution been put to the vote, it "would not have been carried, but looking to all "the circumstances of the case, it appears to me "that it would be more satisfactory to ascertain "the views of Government on the subject, and I, "therefore, moved the amendment which, as already "stated, was unanimously adopted. Even should "the decision of His Excellency in Council be "adverse to the charge for supervision being "divided in the way it has, I would venture to "express a hope that such decision may not have "retrospective effect, but that the payments already "made may be allowed to remain undisturbed."

On which Government passed the following order:—

3. "The Government are of opinion that the "question referred to in paragraphs 4—6 of the "President's letter is essentially one for the decision "of the Commissioners, but the receipt of the money "should unquestionably be brought to account in "the Municipal books, whatever may be its "ultimate destination."

THE PRESIDENT thought that employés of the Municipality were fully entitled to Commission for extra work. Mr. Woolly had only lately been paid on the same principle.

MR HAMNEIT said that there was an impression that the sum paid away was very large, and asked for a statement of the amount paid.

THE PRESIDENT produced the following Statement observing that the items disbursed were in proportion to the salaries drawn by each, and for works executed for Government in 1873 and 1874.

	Salaries.	Proportioned shares.
	RS.	RS. A. P.
Mr. S. Lee, Executive Engineer...	700	483 14 11
Mr. W. H. Axelby, Head Accountant and Book-keeper...	200	138 4 4
Mr. E. F. Rosemyer, Head Writer	50	34 9 1
A. Cundasawmy Moodelly, Accountant	40	27 10 5
V. Cundasawmy Moodelly, Accountant	40	27 10 5
Narrainsawmy Chetty, Draughtsman	20	20 11 10
Bahadoor, Duffadar	8	5 8 6
Mooneesawmy, Lascar... ...	7	4 13 5
Cundasawmy, do.	7	4 13 5
Sadaseva Row, do.	7	4 13 5
Total Rupees..	.....	752 13 9

DR. JOSEPH had no difficulty in coming to the conclusion that the employés were entitled to the Commission inasmuch as works executed for Government were no part of their legitimate duties—they were *extra work* for which *ext a allowance* ought to be granted.

THE HONORABLE MR. RAMIENGAR, was opposed to this view of the question. All works, whenever undertaken by the Municipality, were done during Municipal working hours, in fact at the expense of the Municipality. It was on account of these works that Mr. Lee had been unable to proceed to Calcutta at the time he should have done. To pay commission for such works was wrong in principle and ought not to be sanctioned.

MR GANTZ entirely agreed with the Honorable Mr. Ramiengar in his view of the question and would support him. Several of the Members present were aware of a recent order of Government ruling that all fees received for the audit of Accounts performed by any of their servants should be paid into the Government Exchequer, and he did not see why the same principle should not hold good in the Municipality. This was the view he had all along maintained, and was, therefore, of opinion that monies received for works executed by the Municipality should go to enrich its coffers and not the pockets of its servants.

DR. JOSEPH held that the distribution had been made according to Rule , it was not for ordinary, but *extra work*.

MR. HAMNETT, did not look upon it as *extra work*. As the servants of the Municipality were expected to devote the whole of the day to its work, *extra work* could not be performed except during night. He would sanction the distribution already made as it had been done in accordance with practice; but such a practice must be discountenanced in future. He accordingly moved,

That the payments, amounting to Rs. 753, made to Municipal Officers on account of supervision of Government Works during the years 1873 and 1874 be passed as having been made in accordance with past usage, but that for the future all recoveries made for the Supervision of such works be carried to the credit of the Municipal funds—which was seconded by Mr. Lovery and carried.

Resolution 5.

6th.—The report of the Re-organization Committee.

THE PRESIDENT read the following Minute.

MINUTE BY THE PRESIDENT.

ON THE

REORGANIZATION COMMITTEE'S REPORT.

Dated 5th January 1875.

THE next subject to be brought before you is the Report of the Committee for the reorganization of the establishments of the Municipality, and I most sincerely wish that it might have been found possible to have allowed a longer interval to elapse than has been the case, between its first circulation to the Commissioners, and its consideration by them in General Meeting, in order that I might have had more time in which to prepare the remarks which I feel it my duty to make on the present occasion. The desire, however, of the Members of the Budget Committee was so strongly in favor of the report being discussed by the Commissioners with the least practicable delay, in order that they might have decisions in regard to its recommendations to assist them in framing the estimate of receipts and charges, that I called the present meeting without hesitation, though keenly alive to the disadvantage I should myself be exposed to with respect to the observations I desired to offer.

The subjects treated of in the Report are so numerous and discussed in such detail, besides being accompanied in nearly every instance, by figures and references relating to former years as well as to the present time, that I would, with your permission, suggest that only a portion of the Report should be discussed to-day, viz., that in which the Committee make distinct proposals by means of which they are of opinion our expenditure could be reduced, and that the remaining portion should be considered by you at our next meeting. Even to this limited extent I much fear that I shall scarcely be able to do justice to the importance of the numerous recommendations made by the Committee.

It is unnecessary that I should detain you by referring to the earlier paragraphs of the report which are of much interest, as giving a short sketch of the past history of the Municipal Government of the city, but do not touch on questions of present moment, and I will at once proceed to paragraph 17 in which the first allusion is made to our expenditure and cost of establishment, past and present. My object in alluding to this paragraph, instead of beginning with the third division of the report, is merely to remark that whilst the figures given in it are undoubtedly correct so far as expenditure is concerned, it appears to me to be a mistake to say that the cost of establishment amounts to the sum here set down. Establishment as I believe it is generally understood, and certainly as I have always understood it myself consists of the Agency by means of which any business or undertaking is supervised and controlled, and it can scarcely be considered correct to add, as is the case in this instance, at least to a very great extent, the cost of the work done to that of the supervising and controlling Agency.

For instance, according to the Committee, the cost of establishment for the years 1867 and 1868 is Rs. 1,75,582 and Rs. 2,57,815 respectively, but if from those figures are deducted the hire of bullocks and other charges, which simply from payment having been made monthly, the Committee would appear to have included under the head of establishment, but which I consider should not have been so included, the actual cost was Rs. 1,24,200 in 1867 and Rs. 1,53,864 in 1868. In the same way, taking 1873-74 the last year given by the Committee, the establishment is put by it at Rs. 2,09,248, whereas I make the actual charge for administration and supervision Rs. 1,10,275, or about 23 per cent. of the income for that year which was somewhat lower than usual. I am of opinion that this is unquestionably moderate and compares favourably with the 25 per cent. sanctioned by Government in their Order No. 1613 of the 25th September 1874, as the "Establishment charges" in the case of Local Funds.

I now come to the division which deals with the superior officers of the Municipality. The paragraph relating to the Executive Engineer calls for no remark, except that I must say I consider the statement as to the condition into which the roads in many parts of the town have been allowed to lapse unfair to that officer. I am far from wishing it to be supposed that I consider them to be perfect, but I can safely assert that, taking them as a whole, they are in good order, certainly very much better than in former years, and in those instances in which some of them have fallen into disrepair, it has been owing to want of means, and not to any neglect on the part of the Executive Engineer.

With regard to the remarks in paragraph 20, whilst agreeing with them most cordially in the main, I cannot concur with those which, if I understand them rightly, would imply that the Sanitary Inspector has not done all that lay in his power to make the town as clean as it might and should be. The roads and streets are kept perfectly clean, and the drains very fairly so—quite as much so as their faulty construction in very many cases—I should say absence of any construction whatever—will allow of. They are all of them cleaned once, many of them twice every day, and no amount of labor will ever render them perfectly clean and free from foul smells until the sullage water from the houses is removed by means of an underground-system of drainage. I would here remark that whilst I believe that such a system of drainage, if it is ever carried out, as I trust it may be, will do much to improve the general health of the city, I do not suppose that it will do all that is to be desired in this respect. To accomplish this I am satisfied that a great change must take place in the habits of the poorest class of the population, which will necessarily be a work of time, but it is one which I can assure the Commissioners, all the officers of the Municipality, who have to deal with the various matters connected with the health of Madras, are doing their utmost to bring about. I cannot conclude what I have to say upon this particular subject without stating my belief that I do not suppose any one who has not made it his special business to visit every part of this straggling town, can form any adequate idea of the state of filth that is to be found in the interior of many of the poorer houses, and the state of extreme discomfort in which the people inhabiting them live. The filth we can remove, and we do so as much as is possible, but it is a most up-hill and thankless task, pursued in the face of great difficulties and every description of opposition, from those who appear to think that it is the object of the authorities to do them some injury in place of their being desirous of conferring a benefit upon them.

In all that the Committee says on the subject of the Collector I entirely agree, except that I am disposed to think that Rupees 350 per mensem would be an adequate salary for the office, instead of Rupees 400 as mentioned in the Report.

With respect to the Assessor I concur with many of the remarks of the Committee, amongst

others, that his salary should be reduced to Rupees 350 per mensem, but I decidedly think that the office should be maintained as a separate appointment, and that no attempt should be made of converting whoever may hold it into an office assistant to the President. My reason for this opinion is that the duties of the Assessor render it necessary that he should frequently be absent from office either engaged in the survey of property in connection with the House and Land-rates, or in the inspection of places of business, or in enquiring as to the standing of parties with reference to the trade and profession tax. He has to do this not only with a view to original assessment, but also and especially to obtain evidence bearing on appeals both to the Commissioners and the Magistrates which have become more numerous than was formerly the case; or for the conduct of prosecutions before the Magistrates connected with the profession and liquor taxes, including the getting up of evidence to ensure convictions. These duties, in addition to those pertaining to the internal working of the department, and the long and frequent interviews he is compelled to have with tax-payers, are quite sufficient to occupy the whole of his time and attention. It is true that if Government, in revising the Municipal Act, should adopt the recommendations of the Committee appointed to make suggestions in regard to it, the Assessor will no longer have to deal with questions relating to the trade and profession tax, but all matters connected with the rates and other taxes will still be under his management, and he will probably have to take charge of other taxes in addition. I would also call your attention to extracts from several documents, all tending to show that various authorities have at intervals during the last few years expressed their opinion that the Assessor should be relieved of all work not properly belonging to his department in order to secure its efficient working.

In the Finance Committee's Report, dated the 21st November 1868, you will find these remarks :—

"We do not find that this department has ever obtained its due importance as compared with others. The establishment and accommodation are both less than ought to have been given, and we believe that much of the laxity and backwardness so often complained of is due to this cause. The work required of the Assessor is very great for the first and last quarters of every year, and when a general revision is ordered the pressure lasts throughout the year.

In addition to the House and Land-rates the Assessor has also to work the Trade and Liquor License Taxes almost entirely. This ought not to be the case, since the labour entailed is more than one man can properly get through. It should not be forgotten that the Assessor is, or ought to be engaged every morning from 5-30 to 8-30 in out-door work of a fatiguing character, and should not, therefore, be over-borne with work in office hours. We think that he should have nothing to do with these taxes except to assess applicants and prepare a register. The proper performance of his duty as Assessor will fully occupy his time."

In the Auditor's Report for 1869 he says :—

"His duties, especially out of doors, certainly appear to be arduous, and the frequent absence from office which they involve makes the efficiency of the office establishment a consideration of great importance."

And in the order thereon Government remark.

"With regard to the Assessor's Department, the Government are of opinion that the Commissioners will practise false economy if they starve or fail to place on the most efficient footing a department, on the working of which the revenue of the Municipality so largely depends."

The Committee on the Budget for 1871-72 write in the Report :—

"We are compelled, however, to record our opinion that the Assessor should be relieved from all but purely assessing work. His duties are the base of all Municipal collection and cannot be too carefully performed. The Finance Committee, the last year's Budget Committee, the Auditor for 1870, and the Government order on the report of the latter, have all urged, that the Assessor should be set free from duties not properly his own. Yet during the past months the whole machinery for the collection of the trade, liquor, carriage, and cart license taxes have been placed under his charge. It is impossible that he can do all that is asked of him, and the Committee would strongly urge once more that all collection should be made by the Collector, and that the Assessor should only be called upon to assess and prepare the various registers required by the Collector."

In Major Bowen's Minute of September 1870, he says :—

"Recommendations will be sent in hereafter for the reorganization of the Assessor's Department, with a view to strengthen, rather than weaken it"—and Colonel Denison in his last Minute of February 1873 also writes :—

"But I am glad to find that by a resolution of the Wheel Tax Committee on the 28th ultimo, they had decided on recommending for your sanction that the Assessor be relieved altogether of all work in connection with the collection of taxes."

In the views expressed in these quotations I, as already stated, entirely concur, and it would be with extreme regret that I should see the Commissioners decide on a course of action which would have the effect in my opinion of starving, and failing to keep on a thoroughly efficient footing a department on the due working of which our revenue so largely depends; in fact it would, I fear, far from proving a real economy, be but the adoption of that "practice of false economy" against which we were warned by Government in their order of 1869.

In connection with the suggestion that the office of the Assessor may be converted into that of an assistant to the President, and a remark made in the paragraph I am discussing to the effect that the President is "too much overburdened with his office work and devotes too little time to his out-door duties;" I quite agree with what is said by the Committee as to the importance of relieving me of all unnecessary work, which I admit I find at times exceedingly heavy, and which is to my mind more than should be put, continuously on any one man, but I do not believe that either I or any other person could give more time to out-door work than I have long been and am now doing.

An Assistant whom I propose should be called "Secretary to the Commissioners" would afford all the aid that could be desired to the President, and I am about to submit to Government a suggestion to create such an appointment when revising the Act, at the same time explaining how I think it could be done without entailing any additional expense upon the rate-payers.

The next division of the Report deals with the subordinate establishments, beginning with that of the Executive Engineer.

With regard to what is said in paragraph 25 respecting Mr. Stephenson, the Assistant Engineer, though it is no doubt the case that his employment

was sanctioned in the first instance as a temporary measure, whilst the Executive Engineer was engaged in maturing a scheme for the water-supply of the Town, its temporary nature may be said to have ceased as soon as this scheme received the sanction of Government. I have always considered this to be proved by the fact of the Commissioners having themselves raised Mr. Stephenson's pay to Rs. 300 in their Proceedings of January 21st, 1869, and made the order retrospective from the 5th June of the previous year. Up to the present time there can be no question that owing to a variety of causes his services have been certainly required, but as to whether they would be equally necessary henceforward, I must admit, I entertained some doubt. Knowing, however, that Mr. Lee would be obliged to take sick leave in the course of next month, I did not consider it necessary to raise this question just now as I was, and am in hopes that he may be appointed by Government to act during the absence of the Executive Engineer. If he should be so, and I can see no reason for doubting it, I consider that from a purely economical point of view it will be to the interest of the Commissioners to make no change at present.

The statement of pay in paragraph 26 is not quite correct as mentioned by the Committee in a note to the paragraph, several alterations having been made since the date of the commencement of its sittings. The establishment proposed in the Budget for 1875-76 consists of—

		Pay.
Manager	...	Rs. 60
Examiner and Estimator	...	,, 80
Second Writer	...	,, 35
Third ,,	...	,, 21
Fourth ,,	...	,, 17½
Estimate ,,	...	,, 12
Draughtsman	...	,, 30
Head Peon	...	,, 8
Peon	...	,, 7
Two Lascars on Rs. 6 each	...	,, 12
Sweeper	...	,, 2
		Rs. 284½

Showing some reduction on that given by the Committee.

The Establishment which the Committee is of opinion would be sufficient is

		Rs.
1 Head Clerk on	...	60
1 Draughtsman and Estimator	...	50
1 Clerk	...	35
1 Do.	...	25
2 Attenders on Rs. 7	...	14
	Total...	184

After consulting the Executive Engineer, I have to make some remarks and suggestions.

The Draughtsman and Estimator has had 15 years' experience of the working of his office, and has a perfect knowledge of all the plans and works connected with the water-supply. He is not competent to fill the post contemplated by the Committee, but at the same time his dismissal would entail very great inconvenience.

Mr. Mason, the present Estimator and Examiner, has been upwards of 11 years in the employ of the Commissioners, and is a most excellent servant If his services are dispensed with, he will be entitled to a gratuity of over Rupees 800.

The number of Clerks recommended by the Committee will be sufficient if efficient hands can be secured. The present writers are of the old school and have each about 20 years' service.

Two attenders will suffice for the work they have to perform, but I would recommend that the pay of the present head peon should remain at its present figure. He is a trustworthy man and makes himself generally useful, doing the work of a moochee in addition to his other duties, and having the custody of all monies as they are received and remitted to the Collector. The pay recommended by the Committee for the head attenders in other departments is Rs. 12 in the General, and Rs. 10 in the Collector's departments, whilst their work is not harder nor their responsibility greater than that of the head attender in the Engineer's Office. If the lascars are done away with all letters will have to be posted and a punkah cooly employed, whilst there will be no one available for night watch. I would, therefore, suggest this establishment in lieu of that recommended by the Committee.

		Rs.
1 Head Clerk	...	60
1 Estimator	...	50
1 Draughtsman	...	30
1 Clerk	...	35
1 Do.	...	25
2 Attenders on Rs. 8 and Rs. 7	...	15
	Total...	215

or Rupees 31 per mensem more than they propose.

The comparison between the Municipal Engineer's Office and that of a District Engineer as drawn by the Committee has not the force which they would appear to suppose. The District Engineer's Office is one of control and not of execution. To compare the two in order to made the comparison effectual, the establishment of an Executive Engineer in charge of a Range in a District should be taken, or that of a whole District, and the percentage of charges calculated with reference to the expenditure. I give the figures of a few Ranges and Districts from which the Commissioners will observe that they are very much in favor of the Municipality.

	Total expenditure on work 1873-74.	Cost of Office Establishment.	Percentage.
Municipal Executive Engineer's Office	Rs. 1,42,293	Rs. 3,433	2·3
Chicacole Range	87,318	1,493	4·
Golcunda do.	74,936	2,459	3·28
Nellore Central Range ...	77,516	3,326	4·4
Nellore Northern do. ...	61,529	2,394	3·8
Ganjam District	1,55,799	4,948	3·4
South Arcot do.	4,19,090	15,384	3·66
Salem do.	1,71,221	8,915	5·2
North Arcot do.	3,20,633	12,539	3·9
Tinnevelly do.	4,06,081	32,244	7·9
Bangalore	1,41,265	6,249	4·4
Neilgherries	99,935	3,696	3.7

The Neilgherry Range is a charge very similar to that of Madras, as it consists entirely of roads and a few buildings.

The Office Establishment entertained there is as follows :—

1 Head Accountant	...	Rs. 70
2 Writers and Accountants at Rs. 50 and Rs. 45	...	,, 95
1 Draughtsman	...	,, 80
1 Storekeeper...	...	,, 35
4 Lascars at Rs. 7	...	,, 28
		Rs. 308

The expenditure in this Range in 1872-73 was only Rupees 99,935.

It certainly appears to me doubtful whether any considerable reduction should be made when there is every reason to suppose that the work to be done will in all probability increase rather than diminish.

In paragraph 28 the Committee make certain recommendations in regard to giving up the use of the "Remittance sent book," and the Bill book which we shall endeavour to give effect to, though I fear it will be attended with some inconvenience.

With regard to its suggestion that "in all practicable cases printed forms of memoranda, letters, and statements, which are so extensively used in all offices, but which here are conspicuous by their absence" should be employed, I must confess myself at a loss to understand what can have led the Committee to suppose that they were not so made use of. I have here a list of no less than 45 printed forms which are in constant use.

In connection with the out-door establishment the Committee recommends the abolition of the post of Building Overseer on the ground that "as a permanent appendage to the Engineer's Department it is 'satisfied he is not needed,' and that "the duties devolving upon him may be apportioned without the slightest inconvenience on the seven Divisional Overseers." I regret that I am unable to concur in this view. No accurate idea of the extent of the work that the Building Overseer has to perform can be gathered from the number of applications to repair and to build. Nearly every application renders several visits and references to the Deputy Collector's and our office necessary. The certificates of the land are in the majority of cases either mislaid, mortgaged, or held by one member of an undivided family, and are not forthcoming at the time of the Overseer's visit. Under the Act it is necessary that each application should be disposed of within a month, otherwise the party making it may build as he pleases, and I feel very doubtful whether a Divisional Overseer could, in addition to his other duties, comply with this requirement, and at the same time watch whether the building of houses is being carried out in accordance with the permission granted which necessarily occupies much time.

The modification of the pay of the Overseers suggested by the Committee is no doubt desirable, but instead of giving effect to it immediately, I would suggest that it should be carried out as opportunity for doing so offers.

The separate Storekeeper for the Engineer's Department has already been dispensed with, and the rented godown for stores given up, thus anticipating the recommendation of the Committee.

As regards the recommendation of the Committee in paragraph 33 to dispense with the Conicopillays and head coolies on the ground that the Divisional Overseers should be able to attend to all the duties now performed by them, I have to remark that this would, in my opinion, be almost impossible. The Conicopillays superintend all day the reform of roads and see that the right quantity of material is used and the work properly done, both matters of the utmost importance, which with perhaps half a dozen roads or more being proceeded with in each division at the same time, the Overseers could not possibly attend to. In addition to this they send in daily measurements of the work done by each Contractor, from which the Monthly Progress Reports are prepared for the information of the President. If all this work is considered unnecessary their services can of course be dispensed with.

The head coolies are equally necessary, as they have to attend to the patching of the roads and superintend all works charged in the contingent bills. The expenditure under this head is about Rupees 700 a month, and the work is of such a nature as not to admit of being tasked The number, however, might possibly be temporarily reduced to four.

I observe that the Committee would appear to be under an impression that, because almost all (it should have said all) road work is now done by contract, the work of supervision must necessarily be very light. There can be no greater mistake than this. There is no doubt much truth in the Committee's remark that "petty inferior servants are not an unmixed good in any department, and are least so in the public and Municipal services where the self-interest and keen eye of a private employer are wanting;" but making every allowance for this, I consider that the Conicopillays and head coolies are absolutely necessary, and save the ratepayers much money that would otherwise be wasted. With strict supervision and a constant check exercised over them by the Overseers and Engineer they should be made to do their work properly, as indeed I believe they do.

The out-door establishment that I would advocate is—

1 Building Overseer...	...	Rs. 65
1 Overseer	...	,, 55
1 Do.	...	,, 50
2 Overseers at Rs. 45	...	,, 90
1 Overseer	...	,, 43
1 Do.	...	,, 36
1 Do.	...	,, 33
3 Conicopillays at Rs. 12	...	,, 36
4 Head Coolies at Rs. 7	...	,, 28
2 Lascars at Rs. 6 ...	...	,, 12
		Rs. 448

or a total of Rupees 448 per mensem as against Rupees 317 proposed by the Committee.

It requires a very great deal of labour to examine and prepare the weekly bills of the in-door water works establishment, and I am very strongly of opinion that the Commissioners would do well to retain the services of the present writer who thoroughly understands the work, on the pay of Rupees 40 a month, especially as the Committee propose to do away with the second writer now employed.

The services of the separate Storekeeper can be dispensed with, and the stores transferred to the General Storekeeper; but in lieu of hiring a building for stores in the neighbourhood of the Office, I would keep them at the Trevelyan Basin where there is ample accommodation, and place the Storekeeper under the Executive Engineer. My reason for proposing this in place of supporting the recommendation of the Committee is that the Executive Engineer has much more to do with the stores than the General Department, and can exercise a much more effective check over the person in charge than the General Manager.

In the out-door establishment for the water works it will not be necessary to employ an Assistant Engineer as proposed by the Committee, as it has been found by experience that such an officer is not required, but I would recommend that, the foreman who under the Executive Engineer is quite competent to look after the works, should receive Rs. 135 per mensem instead of Rs. 100. As regards the Overseer, I am informed by the Executive Engineer that for the present his services are urgently required. The water works being still comparatively new are being constantly damaged either through ignorance or from a mere love of mischief, and require immediate and constant attention. I trust, therefore, that the Commissioners will sanction his being retained and even consent to increase his present pay, looking to the really arduous nature of his employment.

Should my recommendation be adopted, the monthly cost of the water work's out-door establish-

ment will be Rs. 453 against Rs. 558 as proposed by the Committee, equal to a yearly saving of Rs. 1,260.

The people referred to in paragraph 47 are simply workmen paid by the month, and not being superior officers should not be considered as forming a part of the establishment. In the Public Works Department, when people are paid out of maintenance grants, they are not looked on as establishment, and do not enjoy the benefits of the pension and other rules applicable to other Government servants. I have no doubt that you will agree with me in thinking that the same course should be adopted by the Municipality.

In paragraph 49 the Committee state that beyond occasionally inspecting the fire engines, the Superintendent has nothing to do and propose to utilize his services in another department. This recommendation would have been most reasonable, but that in addition to looking after the fire engines he has now charge of the esplanades and wire fence, and I believe it will be found more convenient to allow him to continue occupied as at present, rather than to take up the other duties contemplated by the Committee.

The suggestion made in paragraph 50 to entrust the management of the Napier Park to the Superintendent of the People's Park has been already carried out.

In the remarks made on the establishment of bullocks and drivers kept up at the People's Park, from which it is made to appear that the former do not pay for their keep, the Committee has fallen into error. So far from this being the case, they have given a handsome return for some years past, even after allowing interest on their first cost. They were purchased by Colonel Denison when he first introduced road rollers, the bullock contractor having asked Rupees 35 per pair per mensem and having offered cattle of insufficient size. They have ever since been employed when required on road work, the contractors being charged the usual rate for their use, and have shown a profit ranging from Rs. 255 to as much as Rs. 803 a year. In addition to their employment on the roads, they have done a large amount of useful work in other ways.

The Committee observe in paragraph 53 that the practice of maintaining petty special separate establishments out of lump grants is misleading, as what is shown as the cost of the Municipal establishments in the Budget does not in reality represent the entire charge under that head; and it places in the hands of the immediate head of the department the power of dealing with the establishment as he likes and of getting the grant increased and varied annually at his pleasure. This is not quite a correct statement of the arrangement in regard to these establishments. Even if there were no other check, no change whatever could be made in any respect except with my approval, but as a matter of fact the salary of each head of these petty establishments is submitted every year to the Budget Committee and approved or altered by it, whilst in other respects the grants must necessarily be made in lump sums, for it is impossible to say beforehand, with certainty, what the expenditure will be. If there is much rain, a smaller sum will be spent in watering the Mount Road and the young avenue trees than in a dry season, and the upkeep of the wire fences to the esplanades constantly varies.

As regards the grant for watering roads I can easily make the attempt to reduce the owners of shops in Popham's Broadway and on the Mount Road to subscribe a moiety of the cost of watering these thoroughfares, but I much doubt the application to the latter parties being successful. The watering of the Mount Road is not so much for the sake of the shopkeepers as for that of the persons passing along it in their carriages morning and evening, nearly every one of whom is a Municipal tax-payer, and not unnaturally expects some return for his money beyond the roadway being kept in good order.

The piece of road leading to the Madras Club gate is not watered by the Municipality as supposed by the Committee and the portions of the Mount Road and Elliot's road adjoining St. George's Cathedral are only watered on Sunday, because there is no necessity for doing so to the road leading towards Government House bridge on that day.

I do not propose to discuss the question of avenues at the same length as the Committee, but I certainly trust that the present arrangements for planting and taking care of them may not be disturbed. No doubt mistakes were made in former years and many expenses incurred, which, with our present experience, might have been avoided, but with all these I do not consider the cost even as shown by the Committee to have been excessive far less to use the words it employs "wasteful in the extreme." The number of trees now alive is upwards of 6,000, which, including the expenditure to date, makes the cost per tree less than Rs 4, whilst for the future it will be considerably less. It must be remembered also that but a very trifling portion of the expense is borne by the rate-payers, by far the greater portion being derived from the letting of the Government esplanades and the sale of clippings of the avenue trees.

The letting of the esplanades was in the hands of Government until the year 1863 when it was made over to the Municipality conditionally, and, when subsequently absolutely transferred, it was with a condition that the proceeds should be applied to the planting of avenues and other ornamental improvements.

In the remarks made by the Committee in paragraphs 61 and 62, and in comparing the income with the outlay, it has fallen into the error of taking the whole expenditure for maintaining the wire fences of all the esplanades, and placing it against the income from the sale of hay and grass alone, which is the produce of only two of them. It is also mistaken in stating that the average is 20 Rupees less than that realized before the transfer from Government Officers to the Municipal Commission. By G. O., No. 4117, dated 24th December 1863, the five years' average income for all the esplanades measuring 190 cawnies was Rs. 2,500 when in charge of the Deputy Collector, whereas, notwithstanding the extent has been reduced by 32 cawnies in consequence of some of the esplanades having been resumed by Government, the income under the Municipal management has been on the average for five years—

By grazing	Rs.	2,298
By sale of grass and hay ...	„	1,144
Total Rs.		3,442

The construction of a Band Stand on the Mount Esplanade was stopped on receipt of the Order of Government, No. 1683, 21st December 1861.

The Committee recommend that the establishment of the Sanitary Inspector should be for the future—

1 Head Clerk	Rs.	45
1 Clerk	„	25
1 Do.	„	20
2 Attenders at Rs. 7 ...	„	14
Total Rs.		104

I do not think it will be possible to secure a man of the description required for Rupees 45, though every endeavour will be made to do so, and I greatly doubt if all the work can be got through with only two junior clerks. The Record keeper can be dispensed with, and the Scavenger who now attends to the whole Office will be transferred to the General Department. I would suggest this establishment in place of that proposed by the Committee—

1 Head Clerk on Rs. 45 to Rs.		50
1 Clerk	„	30
1 Do.	„	25
1 Do.	„	20
2 Attenders at Rs. 7 ...	„	14
Total Rs.		139

I entirely agree with the observations made by the Committee in paragraphs 71 and 72, which will be carefully carried out for the future. I may, however, mention in regard to the Scavenger, Sweeper, and Waterman that, though their pay has been debited to particular departments, or in some cases divided amongst them, their services have always been available for the use of the office generally.

The Committee remarks in paragraphs 73 that "it is impossible that the large staff of menials employed can be effectually controlled when over and above the duty of supervision, which alone, when properly performed is sufficient to tax the energies of the Sanitary Inspector and his subordinates, they take upon themselves the duty of providing all the requisite appliances in the way of sweepers and coolies, carts, brooms, and baskets, for keeping clean 28 square miles of a densely populated town with its 272 miles of streets and 377 miles of drains of one kind and another. We thus attempt to do too much ourselves, and the result is that the work done is done badly, and is incommensurate with the outlay."

I must say that I am quite unable to see the force of these observations. There is no impossibility whatever in effectually controlling the large staff of persons employed; it is done and well done in Calcutta and Bombay, as I maintain it is here, and I altogether deny that we attempt too much ourselves, the result being that the work is done badly, and is incommensurate with the outlay. With regard to carts we certainly cannot make them as cheaply as private individuals, having no proper workshops for the purposes, but, if we had, I make no doubt that our experience would be the same as that of the two towns I have just mentioned, Bombay and Calcutta, and that we should like them build and repair them better and more cheaply than private persons. Even now our repairs are executed more cheaply than we could get them done by private hands. This, however, is not a sufficient advantage to make it worth our while to continue to provide our own carts, and I am altogether in favour of adopting the Committee's recommendation to obtain them by contract from this time forward. If this is done it will of course enable us to do away with the workshop maintained for the purpose of repairs. I think, however, that it will be a great mistake to adopt the further recommendation of the Committee that the labour required for the cleaning of the streets, drains and latrines should also be procured on contract. It would appear to be based on the principle of reducing the work of the sanitary Inspector and his establishment, thereby admitting of their attention being concentrated on supervision alone. The experience of those concerned does not lead them to agree in the view taken by the Committee. They consider, and it appears to me correctly, that a system, by means of which all labour employed, is under the immediate control of the Sanitary Inspector and his staff, must possess advantages which are not secured when the contractor stands between them. The other advantages also anticipated by the Committee are not likely to be realized. The coolies, even if supplied on contract, must be mustered as at present, and I cannot suppose that their cost will be at all less than now. The same number will undoubtedly be required. According to the Committee the amount paid for collecting the sweepers, coolies, &c., is Rs. 54 for maistries, plus a week's pay to a writer, or Rs. 5 for preparing their pay abstract, but the number of maistries actually employed at present is four, not nine; at Rs. 24 per mensem, which, with Rs. 5 for the writer, makes Rs. 29 in all. I do not imagine there is the most distant prospect of any one offering to furnish the requisite supply of labour far less than we now pay for it, and he would certainly not be content with a profit of Rs. 29 a month.

My own feeling is very strong that we should for the time at all events, confine the changes in the Conservancy Department proper—if I may so call it, to providing the carts on contract; doing away with the workshop and the "rubbish boat establishment," the work performed by the latter being also let out on contract. I think the Commissioners should obtain as now the necessary labour for cleaning the streets, &c., and I would retain the present system of managing the rubbish depôts on the Brick Kiln road and at Kistnampett. The Committee observes with reference to these latter that it believes "on the one hand a great deal less money is really spent in burying the rubbish than is shown in the accounts, and that, on the other, a great deal more money is derived from the sale of rubbish than finds its way into the Municipal Exchequer." I am quite satisfied that this is not the case, and that under the system in force it would be impossible for either of the results to take place which the Committee appears to consider of habitual occurrence.

The Commissioners agreeing that the Minute should be printed and circulated together with the further portions which the President said he had to offer, Mr. Nicholas proposed and Mr. Grant seconded the following resolution which was unanimously carried:—

Resolution 6. That printed copies of the President's Minute on the Reorganization Committee's Report be circulated to the Commissioners, to enable them to give it their careful consideration, before voting upon the numerous points involving expenditure.

MR. VANOOGOPALA CHARRIAR stood up to propose a vote of thanks to the gentlemen composing the Reorganization Committee, when it was observed by some of the Commissioners that the proper time for doing it would be after the discussion of the subject had concluded, and the President intimated his intention to make the motion himself.

The Meeting then adjourned to Monday the 22nd instant at 12 o'clock noon.

J. G. COLEMAN,
Offg. President Municipal Commission,
for JOHN C. LOCH,
President, Municipal Commission.

MINUTES of the Proceedings of an Adjourned General Meeting of the Municipal Commissioners for the Town of Madras, held at their Office Premises, No. 22, Errah Bauloo Chetty Street, in the Black Town, on Wednesday the 31st of March 1875, under Madras Municipal Acts IX. of 1867 and V. of 1871.

PRESENT.

John C. Loch, Esq., *President*.
The Honorable J. G. Coleman.
J. Deschamps, Esq.
F. Doderet, Esq.
J. W. Gantz, Esq.
Cyrus Grant, Esq.
Hyder Jung Bahadoor, Esq.
Dr. J. M. Joseph.
C. Kalyanasundrum Chettiar, Esq.
V. Kristnama Charriar, Esq.
Honorary Surgeon Moideen Sheriff.
J. P. Nicholas, Esq.
The Honorable V. Ramiengar, C.S.I.
P. Somasoondrum Chettiar, Esq.
V. Vanoogopala Charriar, Esq.

6*th*.—The Report of the Reorganization Committee.

THE PRESIDENT read the following further portion of his Minute on the Report of the Reorganisation Committee.

It appears to me that the Commissioners should be careful to bear in mind that, whilst it is of course a matter of great importance to have the town sweepings and the contents of the public latrines removed with as little expense as possible, and, at the same time, when it can be accomplished, to obtain some revenue from them, it is the primary duty of the Municipality to see that they really are effectually disposed of, and speaking I think I may fairly say from no inconsiderable personal experience, I very much question whether this can be done by contract as well as, or more economically than, it is by the present means.

With regard to the proposal to reduce the number of Sanitary Overseers and Peons, I consider that it cannot be done without most seriously endangering the proper conservancy of the town. So far as the former are concerned, the number, instead of being large as stated in the Report, is, in my opinion, if anything too small for all that has to be attended to, being even less than it was in former years. The amalgamation Committee in 1871, at a Meeting at which Majors Bowen and Edgcome, and Messrs. Gover, Krishnama Charriar, Hammett, and Venkatramiah were present (the three last being also Members of the Reorganisation Committee), recommended that sixteen Overseers should be appointed, which was approved of by the Commissioners. The rates of pay suggested by them were also, with the exception of the lowest grade, somewhat higher than those proposed by the present Committee, and they would even appear to have contemplated the possibility of an increase as they remark. "It should, however, be "understood that the rates of pay of the higher "grades may be increased hereafter, if thought "desirable." When Mr. Gover became Sanitary Inspector, the number was increased to seventeen, and I know that he, who, as you are all aware, spared neither himself nor those who served under him, was very strongly of opinion that he had not more than sufficient to carry on the work of the department. In subsequent years the Overseers were again reduced, entirely on pecuniary grounds, to the present number, viz., is, I believe, the lowest that is consistent with due discharge of their duties, and which which always hoped, indeed I may say that I still h the to see increased by the Commissioners wh I had our means admit of its being done. As hav home. never ng an intimate bearing on this question, I would call your attention to some remarks made by Mr. Hammett in a letter to Colonel Denson, dated the 7th December 1867. He there writes "it is absolutely impossible "that anything like efficient conservancy can be "secured with an insufficient establishment. It is "one thing to sit down and criticise figures, but it "is altogether a different thing when the practical "and most difficult part of the business has to be "faced and dealt with." I entirely agree in the opinions here expressed, as indeed must you all, even though your agreement should not extend to all particulars of what is or is not a sufficient establishment. Mr. Hammett gave a proof of what he thought on the subject by recommending in 1871, as I have already mentioned, that there should be sixteen Overseers, when the amount of work to be looked after by them was not so much as it is now. In the same way as regards the peons, a smaller number is certainly not required at present, than in former years. The Committee say that the conservancy work of the different wards appears to be far from efficiently done. Assuming this to be true, which I deny that it is, surely it would be a reason for increasing rather than for lowering the number of Overseers and Peons. As to what the Committee says in the same paragraph about the Sanitary Inspector "being at present unable to devote sufficient time to out-door supervision." I can only remark, as I have already done in a former part of this Minute respecting myself, that I think it has been under the same misapprehension in regard to him that it has in regard to myself. The Sanitary Inspector, to my own knowledge, is constantly engaged in out-door inspection, not only every morning frequently including Sundays, but often in the evenings as well.

The present annual cost of the general out-door establishment of the Sanitary Department is Rs. 54,996, not including the hire of bullocks which comes to Rs. 56,160. I would propose to make this Rs. 47,682, as shown below, being a reduction of Rs. 7,314 on the above amount of Rs. 54,996 :—

		RS.	A.	RS.
14	Overseers	600	0	7,200
59	Peons	434	0	5,208
4	Maistries	24	0	288
208	Side Coolies	1,040	0	12,480
192	Sweepers	960	0	11,520
69	Cesspool boys	207	0	2,484
80	Latrine men	400	0	4,800
53	Do. women... ...	185	8	2,226
16	Do. boys and girls ...	48	0	576
6	Turnkeys	38	0	456
1	Tunnel Depôt Syrang ...	7	0	84
6	Do. Coolies	30	0	360
		3,973	8	47,682

The Committee, while giving well deserved credit for the way in which the General Market is managed and for the condition in which it is kept, recommends that the rents of the Market Stalls shall for the future be leased out on competition, and the establishment dismissed, retaining only a Superintendent on Rupees 25 a month to see that the place is kept clean and in order by the Contractor. The rents of the stalls are low, and have been for many years past, let by competition; and I cannot imagine what object will be gained by altering the present system and placing the management in the hands of a Contractor. It is true that we should be saved the expense of the establishment with the exception of the Superintendent, and to that he and not the Municipality would have to bear the cost of the repairs, and pay such persons as were required to keep it clean; but tenderers would, of course, make allowance for these items when sending in their offers, and if they expected to make a profit, I am satisfied that the receipts from the Market would most certainly show a falling off.

The receipts in the year just ending come to Rs 9,235, and those for 1875-76 will certainly be Rs. 10,000, and probably rather more than this.

The Committee likewise recommends that the fees of the slaughter-houses should be rented out to the highest bidder, and that the establishments now kept up should be abolished. I cannot understand the grounds on which this recommendation is made; for though the Committee is of opinion that the receipts are not at all satisfactory, in regard to which I think it is in error, it surely does not expect that the Municipality will gain anything by adopting the course it proposes, whilst that portion of the public which makes use of butchers' meat is nearly certain to suffer. I have said that I think the Committee is mistaken in looking on the receipts as not at all satisfactory. Even if they had only been Rs. 817 a year on an average as stated, this is by no means an unsatisfactory return to obtain after the payment of every description of expense connected with them. But I observe the Committee calculates interest at the rate of 12 per cent. on the original outlay, as indeed it has in all cases throughout the Report, and this I maintain it is not justified in doing, as the Commissioners could obtain all the money they require at 6 per cent, of which 2 per cent. would go towards a sinking fund to pay off the debt. Taking, therefore, 6 per cent. as the fair interest to charge on the cost of the slaughter-houses, the average annual receipts would be Rs. 1,580 instead of Rs. 817, and this, I am sure cannot be said to be unsatisfactory. There are other reasons, against letting out the General Market and slaughter-houses on contract which have been so well expressed in one of our newspapers, that, with your permission, I will read them. "Such a system might do well where the collection "of tolls and the lighting of lamps is concerned; "but where the food-supply of the people is "involved it would be better to leave well alone. "The plans now adopted of slaughtering sheep and "bringing the meat for sale in the market are "such as to prevent all chances of diseased "meat being sold; every joint is received in the "market ticketed by the slaughter-house-keeper, "and these tickets are collected at the market "and compared with the number issued, so that "no fraud can be perpetrated. Yet, in the face "of this, it is suggested that the market "and slaughter-houses be given out on contract, "the establishments dismissed, and the public made "to depend on the contractors, not always straightforward in their dealings, for the quality of their "food supplies. The contract system does very "fairly in some branches of Municipal affairs, but "will never do in the management of the general "market and slaughter-houses."

I trust that the second Clerk of the Mortuary Establishment may be retained, as there is undoubtedly more work than can possibly be attended to by one man. With reference to the suggestions made by the Committee in regard to the Registrars I have already explained that the Superintendent of Fire Engines being in charge of the Esplanades as well, it will be better to make no change so far as he is concerned. I would, however, propose to make the Head Clerk of the Establishment act as Registrar at this Office, giving him Rs. 5 a month extra for doing so, and devoting the Rs. 25 thus obtained to establishing a Registrar in St. Thomé which would do away with all complaints respecting the position of the office of the 8th Division, the only one in regard to which they are really well founded. I do not say that we could not obtain better positions than the present ones in the 1st and 4th Divisions if we built our own offices, but except by doing this or renting rooms I do not think we could improve on them. The Moochee attached to this Establishment does the whole work of the Sanitary Inspector's office, that officer always having had one who, however, happened to die about the time it was resolved to dispense with the one belonging to the Assessor's Department.

ASSESSOR'S ESTABLISHMENT.

In dealing with the establishment attached to the Assessor's Department, the Committee, expressing the opinion that it is "on the whole moderate "and no more than sufficient for the work devolving "upon it," still suggests some slight modifications as being "desirable," involving (among other things) the reduction of the salaries of the Manager or Head Clerk and of the Trade and Liquor Tax Inspectors.

If we were about to engage a new Head Clerk, we might no doubt be able to secure one for the sum recommended, Rupees 50 a month; but the present salary was originally fixed by the Commissioners themselves at the time of Colonel Touch's Report, with special reference to the work the Manager had to perform, which was very much the same as it is now. I do not think any sufficient reason is shown why the pay should be reduced in the case of the present holder of the office, who is thoroughly deserving of what he receives, and it appears to me that a resolution to the effect that when a vacancy occurs it shall not exceed Rs. 50 a month would amply meet all the necessities of the case.

With respect to the Trade and Liquor Tax Inspectors, they have far more onerous and responsible duties to perform than Inspectors or Overseers of other departments of the office. They have to detect, without in very many cases any data or information of a reliable character to assist them, such persons as are liable to the trade tax, and in doing this, some of them have two, others three Divisions to look after, whilst one has charge of the largest and most important town division.

It is no doubt true to a certain degree to use the words of the Committee, though not to the extent it describes, that "the changes rendered "necessary by fluctuations in trade and the cir-"cumstances of individuals must be few and far "between;" but, in order to ascertain what these changes are, it is necessary every year, and in some cases oftener, to make inquiries and obtain information as to the name, occupation, and standing of every male resident in nearly every house in the town. Thus a new register has virtually to be made up each year, and in doing this the assessments of former years are not always of as much use as might be supposed, as an immense number of cases must always be looked into by the Inspectors without reference to the old books. In respect of liquor shops also they cannot be guided altogether by the Deputy Collector's list, which no doubt enables them to determine the class in which each arrack and toddy shop should be assessed; but when this has been done, they have still to ascertain whether every one licensed by him actually exercises the profession and has done so for a sufficiently long period to render him liable to the Municipal tax. In addition to all this, they have to procure evidence to satisfy Magistrates of the liability of persons appealing against the decisions of the Commissioners, who are quite as numerous as they ever were. It may not be amiss also to mention that, in endeavouring to obtain information in regard to a certain class of people, they have constantly to encounter the most vexatious and irritating difficulties.

Their pay was originally fixed at Rs. 65 a month, which has been lately lowered to Rs. 55, in conse-

quence of the collection of the taxes having been made over to the Collector, in itself a serious loss to men in their position. Should you determine not to keep it at its present amount, which, however, I trust you will consent to do, I would beg of you to let them have a carriage allowance, as it is impossible they can do their work properly without a conveyance. There is this danger also in reducing the pay of men situated as these are, which it is very important you should not lose sight of. That inadequate pay, with their opportunities, is a great temptation to dishonesty of a descrintion most difficult to check or detect, and which, if it should chance to continue for only a few months, would probably involve the Municipality in an amount of loss far in excess of the saving which would result from a reduction of their pay.

Owing to the death of one of the Maistries not long since, I graduated the salaries by giving one of them Rs. 35 and two others Rs. 25 each, which leaves the total amount the same as that proposed by the Committee.

Three attenders and a punkahman are, in my opinion, absolutely necessary for this department; but the latter I would propose to attach with others to the General Department to be available for those officers that have no peons they can make use of for this purpose. As regards attenders, an attempt was made some time ago to do the work with only two; but it proved a failure. One has to be with the Assessor whenever he is out on duty in the morning, another has to open the office and see to its internal working during the day, whilst a third has to attend to the conveyance of letters and books between the Assessor's and the other departments which is especially frequent with that of the Collector and all three have to take letters about the town.

The Establishment I would propose is as follows :—

1 Head Clerk...	...	Rs.	60
2 Clerks at Rs. 20 each	...	"	40
3 Do. " 15 "	...	"	45
1 Maistry ...	...	"	35
2 Do. at Rs. 25	...	"	50
4 Inspectors " 55	...	"	220
3 Attenders " 7	...	"	21
		Rs.	471

Making Rupees 471 a month, instead of Rupees 884, recommended by the Committee.

COLLECTOR'S DEPARTMENT.

The Establishment at present under the Collector is precisely that which the Commissioners themselves have sanctioned from time to time, mainly on recommendations made by the Finance Committee in 1868, but also on those brought forward on various occasions by other Committees. Before proceeding to notice the remarks made by the Committee on the details of the department, I desire to say a few words in regard to some of their statements which appear to me calculated to give you, and certainly the public, an incorrect impression of the actual state of affairs. The Committee in para. 93 uses the following words :—

"Such a minute sub-division of the Office work "of the Collector, and the assignment of a "separate staff of servants for each sub-depart- "ment appears to us to be so wrong in principle "and so objectionable in practice, that we must "unhesitatingly condemn it. A judicious division "of labour and the fixing of individual responsi- "bility in a large office are all-important; but for "these ends it is not at all necessary that it should "be constituted in the manner in which we find "the Municipal Collector's Office to be. Each of "the so-called departments seems, to be a little "*imperium in imperi*, each complete in itself, "having its own Manager, Clerks, and Peons, and "each working independently of the others."

Now, so far from there being a separate Manager for each so-called department, there are only two, one for the Distraint Department appointed, as I will show you presently, on the distinct recommendation of the Finance Committee, and the other who has charge of the whole office. As for each department working independently of the others, the sub-division is far more apparent than real, and was orginally made for the very purpose of effecting a division of labor and fixing individual responsibility which I quite agree with the Committee in thinking all-important. It might have been as well not to keep up the distinctive names, but their employment has never prevented the practice of making one set of Clerks render assistance to others whenever there has been any necessity for it.

Again, at the conclusion of para. 101, the Committee says. "These figures afford a striking "illustration of the remark we have more than "once made in regard to other departments of the "Municipality, namely, that in no two years "is the establishment maintained the same, that "the number of men employed is increased or "reduced, and their salaries likewise enhanced or "diminished at the pleasure of the immediate head "of the department and that the degree of latitude "which this implies is in the last degree objection- "able." I would here explain once for all, not only with respect to this department, but with respect to all the others also, that every change in the establishment, has been made at the suggestion of the Commissioners themselves or with their knowledge and entire sanction, either from pecuniary motives, or, as in this case, from the collection of various taxes having been transferred backwards and forwards between the Collector's and Assessor's Departments. Nor is there any foundation for the statement that the number of men employed has been increased or reduced, and their salaries enhanced or diminished at the pleasure of the immediate head of the department. It has, no doubt, occasionally happened that, when vacancies have occurred in consequence of death, resignation, or dismissal, and it has been found possible to carry on the work for a time without engaging a fresh hand or hands, this has been done; but in every instance such arrangements have always been made with my knowledge and approval. I also have invariably made a point of bringing them to the notice of the Commissioners every year, if it was found practicable, to dispense permanently with the services of any man by reducing the numbers of the establishment to which he belonged in the Budget Estimate for the succeeding year. If, on the contrary, this could not be done, the vacancy was filled up after a time as a matter of course.

The remaining statement, to which I would call your attention, differs from the two others I have just noticed; but as it may possibly tend to give rise to mistaken impressions, I am unwilling to pass it over without remark. I refer to what the Committee writes at the end of para. 102 in regard to no special machinery for collecting the Trade and Profession Tax being contemplated by Law, which, indeed, would also appear to be its impression with respect to the Wheel Tax, from which it might be inferred that the only course open to the Municipality by means of which payment of the Trade Tax could be enforced was by Magisterial proceedings under Section 62 of the Act, and of the Wheel Tax under Sections 39 and 47. The 88th, and subsequent Sections, which provide for the recovery by summary procedure and by

suits in Courts of Justice, not only of the house and land-rates, but of all the other taxes levied under the Act, would almost appear to have escaped the attention of the Committee. It will no doubt be within your recollection that, with a view to do away with the necessity for having to resort so frequently to Magisterial proceedings, the Commissioners determined in 1872 to adopt the summary procedure authorized by the Act, except in those cases in which, from peculiar local circumstances, the former were unavoidable. The change, of necessity, led to the collection of these taxes by bills as far as possible, and the conicopillays engaged on the house and land rates being considered insufficient to take charge of them in addition to their own, others were taken on. Of the adequacy or otherwise of the number now employed, I will speak further on.

I will now take up the establishment in the order in which it appears in the Report, making remarks where necessary on the work appertaining to each department, and concluding with a general view of the modifications which I would suggest in regard to the Committee's proposals: and, first, with regard to the House and Land Rates; the Manager has charge of the whole Office but the present incumbent only draws Rs. 60 a month instead of Rs. 80, which was the pay at the time the Committee prepared its Report, and I would recommend its being kept at this figure rather than at that named in the Report of Rs. 70 a month. I think that possibly 17 Conicopillays will suffice to collect the rates, but certainly not a smaller number.

The Distraint Department was constituted on the recommendation, as I have already stated, of the Finance Committee, who in para. 37 of their Report wrote, "We recommend that when, conicopillay "reports difficulty in the collection of a bill, and in "any case as soon as he has had the bill for two "months, during which period it should have "been presented at least three times, it should be "taken from him and passed to a separate "Distraint Department, under the Collector, but "with a competent Manager, who should be "responsible to the Collector for the whole subse- "quent progress of the bill," and again in para. 51, "The Distraint Department will have an "enormous amount of work thrown upon it for a "time, and many additional hands will be needed; "but we have no doubt that an energetic "Manager could easily be obtained if a salary of, "say, Rs. 75 and ½ per cent. were offered."

From this it will be seen that the Manager was at first paid Rs. 70 a month with a commission of ½ per cent. on the collections. The salary is now Rs. 50 without any commission, and I am decidedly of opinion that a Manager or Head Clerk on this pay is still necessary for the proper management of the department.

The Head Cashier has received Rs. 60 a month since the commencement of the year 1874-75 on the recommendation of the Budget Committee and Colonel Dension, and I trust he may be allowed to continue to draw the same amount. He has been many years in the service of the Municipality, and is a most deserving man.

The Trade Tax Clerks have at times very heavy work, and their time is not only occupied in registering applicants as they come in and issuing licenses, but much of it is occupied in filling up applications for persons who cannot write English, and in referring to past records to see if they owe any and what arrears. It should be borne in mind that large numbers of persons come into the office during nearly two-thirds of every half year, every one anxious to get his business done with the least possible delay, and clamouring if he considers that he is not being attended to as soon as he thinks right. Besides being engaged in the work of registration and making out of bills, the Clerks have to check the alphabetical Register with the divisional Registers and Cash Books which is most essential. The checking might be conveniently made over to the Examiner, and that of making out bills to extra Clerks, dispensing with the third one, but I do not think it would be possible for one Clerk to attend to all the work without assistance.

The remarks I have just made about Trade Tax Clerks apply equally to those in the Wheel Tax Establishment. With regard to the Inspectors the advantage of having a demand account of the Wheel Tax and keeping the detecting staff, through whose instrumentality it is formed, distinct from the collecting Agency is very evident, and is in keeping with the system pursued with respect to the Trade and Liquor Taxes and House and Land Rates. The only question is as to what the detecting staff should consist of. The plan now proposed by the Committee of employing eight Hurkarahs was tried in 1870 and then proved a complete failure, which I cannot but think will be its fate if tried again. My own feeling is in favor of the scheme which I had proposed in this year's budget, of having one Chief Inspector on Rs. 45 a month, with four Inspectors under him on Rs. 25 a month each. One reason given by the Committee for not recommending a class of men superior to the Hurkarahs, is that complete registers are already in the Office, and that these only require to be altered from time to time and kept up to date.

What is meant by complete registers I do not quite understand, for, strictly speaking, a register for any one half year is not complete even for that half year, since between the time of its being made up and the end of the half year, there are many and various changes, which render it absolutely necessary that the inquiries for the subsequent half year should be as thorough as they were on former occasions, if only for the purpose of ascertaining the alterations that should be made. Thus every half year's register is in fact a new register in itself, and its preparation entails the same amount of labor and inquiry. When the Hurkarahs were tried on the occasion I have already referred to, they proved quite helpless, and were constantly denied information it was their duty to obtain, or permission to inspect buildings for the purpose of ascertaining what vehicles or animals they might contain. In the years 1868 and 1869 the Wheel Tax was worked by a superior class of Inspectors (superior, I regret to say, to those whom we now propose to employ), one on Rupees 85, the other two on Rupees 65 a month, and the proceeds of the tax on those years were far in excess of any subsequent ones. Unfortunately, in all the changes that have been made from time to time, not one of them has been allowed to continue sufficiently long to give it a fair trial, and this no doubt has been one of the chief causes of the falling off not only in the Wheel Tax, but in the Profession and Trade Tax as well. Both these taxes have now been on their present footing for some little time, and I earnestly trust the Commissioners will not disturb them except in the slight particulars which will presently appear.

It is proposed to do away with the Cart Registration Hurkarahs; but before this is done I would wish to explain to the Commissioners how they first came to be appointed. Carts without springs are not stationary in any part of the town, but belong to or are drawn by a class of men who have no fixed residence. They are kept at or are taken to all places where they are likely to find occupation, and it is very seldom that any one cart is to be found at the same place on two consecutive

days, which is no doubt the reason why the only method of recovering the tax on them provided by the Legislature is by seizure and sale. It would be difficult, therefore, to bring them under the control of men employed in providing materials for making up Streetwari Registers; and two Hurkarahs were specially told off to visit the spots to which such carts resort and seize all that they might find unregistered, as this was found to be the most effectual plan of securing payment of the registration fee. There is always, also, some difficulty in making men of a certain class work at more than one thing at a time, and it has been experienced in this Office on former occasions. As bearing on this, I will ask your permission to quote some remarks I had occasion to make in 1872.

"The idea was undoubtedly correct in theory "that the same kind of information being required "in regard to all the four taxes in order to bring "in the largest amount of collections, this informa"tion could be more satisfactorily obtained by "means of one department under the control of "one person, rather than by several smaller ones "under separate management, and there was every "reason to expect that the change introduced by "Major Bowen would have proved successful in "the working. In practice, however, I regret to "say such has not been the result. In spite of the "efforts of the Assessor and Inspector and their "constant instructions to the Sub-Inspectors and "Hurkarahs, it has been found impossible to make "these men collect at the same time information "likely to be useful in regard to all the taxes. "They were able and willing to give their atten"tion to one tax at a time, but quite unable, "though I believe willing enough to give it to "more than one."

I am in hopes, therefore, that the services of the Cart Registration Hurkarahs may be retained.

I entirely concur with the Committee in its remarks and recommendations on the subject of Attenders, Coolies, and extra Clerks, and will now give a table showing the permanent establishment as originally proposed in the Budget for 1875-76 by the Committee and by myself.

SALARIES AS

		Recommended by the Committee.	Budgeted.	Proposed by me.
Out-door.	3 Distraining Officers on 40, 35 and 30 Rs.... } 1 other Distraining Officer.... } For distraint of all Taxes.	Rs. 105	Rs. 75	Rs. 105
		...	20	25
	1 Inspector (for ground rents).	25	25	25
	16 Conicopillays (for House and Land Rates) at 14 Rs. ...	224	224	224
	4 Conicopillays (for House and Land Rates) at 12 Rs. ...	48	52½	...
	1 Conicopillay (for House and Land Rates) at 14 Rs. ...	...	...	10½
	8 Hurkarahs (Wheel Tax) at 15 Rs.	120	...	...
	1 Head Inspector (Wheel Tax) including horse allowance of 15 Rs.	...	45	45
	4 Sub-Inspectors (Wheel Tax) at 25 Rs.	...	100	100
	7 Conicopillays (Trade and Wheel Taxes) at 14 Rs. ...	...	98	...
	1 Conicopillay (Trade and Wheel Taxes)	...	12	12
	6 Conicopillays (Trade and Wheel Taxes) at 14 Rs. ...	...	...	84
	2 Conicopillays (Ground rent) at 12 Rs.	...	24	24
	1 Conicopillay (Miscellaneous).	...	12	12
	2 Hurkarahs (Carts)... ...	...	17	17
	1 Peon (Ground rent) ...	...	7	...
	No...	32	44	39
	Rupees...	522	711½	683½

It will be observed from the foregoing table that the Collector in the Budget asks for 25 men for the in-door work of his office costing Rs 583-8 a month; the Committee proposes to give him only 19 men at Rs 487 a month, whilst, according to my opinion of his requirements, he ought to have an Establishment of 22 men, with pay amounting to Rs. 531-8, or Rs. 44-8 more than the Committee's, and Rs. 62 less than the Budget Estimate. The main difference between the Committee and myself almost entirely arises from my proposing to retain a responsible clerk in charge of the Distraint Department on Rs. 50 a month, the other differences consisting chiefly in my proposing to have six clerks on pay aggregating Rs. 100-8 in place of four clerks recommended by the Committee on Rs. 96 a month.

With regard to the out-door staff you will see that the Budget proposes 44 men costing Rs. 711-8 a month; the Committee 32 men on Rs. 522; and I, 39 men on Rs. 683-8, or Rs. 28 less than the Budget, and Rs. 161-8 more than the Committee's estimate. I consider the additional distraining officer absolutely necessary if these men are to execute all the distraint warrants issued from the office; and it is my firm belief that a smaller staff for all the work that has to be carried out by the Collector's Department than that I suggest will not be sufficient to do it properly.

I cannot too strongly urge upon you to sanction a sufficient establishment and not to run the risk of allowing it to break down from a want of strength, with all the serious financial consequences that would necessarily result from its doing so, and lead to its again falling into a state of confusion.

The special extra charges alluded to in para. 105 were necessarily incurred. The first four items were paid when the press of business in regard to carriage registration was so great that the only

SALARIES AS

	—	Recommended by the Committee.	Budgeted.	Proposed by me.
In-door.	1 Head Clerk (for general supervision)...	Rs. 70	Rs. 60	Rs. 60
	1 other Head Clerk (for distraint)	,,	50	50
	1 Accountant (Head Cashier) ...	55	60	60
	1 Do. (Deputy do.) ...	40	40	40
	1 Do.	35	,,	,,
	1 Do.	30	30	30
	1 Do.	25	25	25
	1 Examiner	21	,,	,,
	1 Clerk (for Trade & Liquor Taxes)	40	40	40
	1 other do. do. ...	35	30	30
	1 Clerk (for Wheel Tax) ...	,,	30	30
	1 Do. (for Cart Tax) ...	30	30	30
	1 Do. (for distraint) ...	,,	17½	17½
	1 Do. (do.) ...	25	17	17
	1 Do. (for sale & remission) ...	,,	14	14
	1 Do. (Reader)	,,	12	12
	1 Shroff	15	10	10
	6 Attenders	21	21	21
	1 Clerk (Cash Regr. Poster) ...	45	45	45
	1 Do. (Trade Tax) ...	,,	16	,,
	1 Do. (Remission Writer) ...	,,	15	,,
	No...	,,	21	,,
	Rs...	19	25	22
		487	583½	531½

clerk employed on that work was unable to attend to the whole of it, and the extra charge which was only intended to be, and was temporary, was provided for by the Budget Committee and sanctioned by the Commissioners.

The extra writers represented by the item of Rs. 13-12-11 were engaged because the permanent hands were full of work, and the payment of Rs. 91-2-0 and Rs. 20-0-0 to clerks for working during extra hours was made in order that the services of experienced and capable men might be secured in completing a work which it was important to have finished as soon as possible. The charge for extra Conicopillays was incurred by Major Bowen and mentioned by him to the Commissioners at the General Meeting of the 30th September 1870. For the future, as suggested by the Committee, a fixed sum of Rupees 335 will be provided in the Budget to meet the cost of employing special copyists, and likewise Rupees 300 for the employment and payment of extra coolies required in the Distraint Department.

The chief recommendation made by the Committee in connection with the General Department is that the Office of General Manager should be abolished, and this is based on the ground that Major Bowen and I did not consider the appointment of Assistant to the President absolutely necessary—that by the nomination of Mr. Bazely to be General Manager after the abolition of the office of Assistant—the latter appointment was in effect pronounced to be both superfluous and necessary, and that the arrangement adopted amounted practically to the retention on a smaller salary and under another name, of the Assistant to the President, which two successive Presidents had declared to be unnecessary. The Report adds "the fact is that Mr. Bazely, who had filled impor"tant offices under the Municipality since 1858, "was in danger of being thrown out, and was "served by being brought in as Assistant to the "President though under a different designation." Now I did consider in 1870, and still continue to do so, that the office of Assistant to the President as created by Act IX. of 1867 was unnecessary, but I never said either to Government or the Commissioners that I was of opinion the President did not require assistance; for there can be no question that he does so, and it was my intention from the first, as I believe it was also that of Major Bowen, had he continued in office, to do that which was done, propose to the Commissioners to appoint Mr. Bazely to the office he now holds. The appointment of Assistant to the President was an unnecessarily highly paid one, and was notoriously created merely to find a place for Mr. Cardozo, who had for some time prior to the passing of Act IX of 1867, been in effect the working President of the Municipality. It is true that, if I had known as much of the working of Municipal matters in 1870 as I do now, I would have made my proposal in regard to the changes to be carried out in connection with the abolition of the post of Assistant to the President somewhat different to what it was. I would have recommended that Mr. Bazely should be retained as Assessor, and that the present Assessor should continue to give assistance to the President, taking under him general charge of the working of the whole office as well as of that of the General Department, which is a plan that I still hope to see adopted. The necessity, however, for retaining Mr. Bazely's services in his present post in no way depends on this being carried out. He is of the greatest possible use to me as it is; drafts much of the current correspondence of the office which must be carried on in the general department; keeps me thoroughly posted up in all the work that is going on of every description; and attends to a great variety of matters that could not possibly be attended to by the Head Accountant and Bookkeeper, Mr. Axelby, without prejudice to his other work, which is at all times heavy and occasionally exceedingly so, and fully entitles him to the increase of Rupees 50 a month, which I am glad to observe the Committee recommends should be given to him, and which I trust will receive your sanction.

The other changes proposed in the establishment appear to me judicious, one of them I had already suggested in this year's Budget should be adopted, that of the appointment of a Record-keeper which is much required for the reasons I have already given. I would propose that the Store-keeper should be under the Engineer, but this will make no difference in the amount of pay. It will also be necessary to increase the pay of the sweeper who really receives Rupees 5-8 a month, being the same person who does the work for the whole Office, and is put down in the Engineer's Establishment for Rupees 2. It will also be necessary to have a scavenger on Rupees 5, and to increase the number of punkah pullers by at least, one, to provide for the requirements of the Assessor and possibly other offices.

I must express my regret at not being able on this occasion to extend my remarks on the Committee's Report beyond the fourth Division of it, but with the best intentions I have not had the time to do so. I will, however, complete them very shortly and circulate them to the Commissioners, but what I have done embraces all the establishments of the Municipality, and will enable you to come to a decision in regard to the most important points treated of in the Report.

It may appear to some of you that I have opposed myself to many of the reductions proposed by the Committee, from a disinclination to change, and from a feeling that it would be wiser to let well alone, but such I can assure you is not the case, as I am sure those who know me well will be quite ready to believe. It has always been my constant endeavour to keep expenditure of every description within the strictest limits, and this in the case of establishments equally with other sources of outlay; but there is no doubt that it is I who am held primarily responsible for the town being kept in good order so far as its cleanliness, conservancy, roads, and general condition are concerned, and for seeing that the largest possible amount is collected by means of the taxes and from all other sources. In order to accomplish both these objects, it is of course my duty to explain to you what, in my opinion, will be the result of proposals which, if adopted, will, I believe, either affect unfavorably the good order of the city, or impair the efficiency of your collecting departments. I have no other object in view, and you may rely with the utmost confidence that whatever may be your decisions to-day, every one connected with the Municipality will do his utmost to give effect to them.

THE HONORABLE MR. RAMIENGAR read the following Minute:—

GENTLEMEN,—The report of the Committee for the Reorganization of the Municipal Establishments has now been in your hands for some time, and both at the last and present Meetings the President has favored us with a long and detailed statement of his opinions and remarks on the various proposals submitted in the Committee's report. You have thus the whole question before you in a complete shape, and I trust that nothing will prevent our deciding at once on the course of action to be taken on the report; for pending such decision the submission to Government of the Budget of

Receipts and Disbursements for the coming year, which I fear is already overdue, is being delayed and the work of the Municipality meanwhile thrown back. It is impossible that I can now notice in detail the various remarks which occur in the portion of the President's Minute, which we have just heard read. But I may be permitted very briefly to refer to his observations in the first instalment of his Minute which was read to us at the last Meeting and circulated a few days ago.

Referring to the table at para. 17 of the report, he states that the figures given for three out of the thirty-three years comprised in that table are not correct, and his reason for saying so is that those figures include "the hire of bullocks" and "other charges." What these "other charges" are we are not told, but I must say, and say so with all deference to the President, that the hire of bullocks employed in the conservancy is as much an item of establishment as the coolies and maistries and peons and overseers employed for the same purpose. Further, I would only say that the figures given in the report have been either taken from printed Municipal reports and statements, or especially furnished to us from the President's Office.

The President next controverts an allegation in the report regarding the present condition of the Municipal roads, and states that he can safely assert that, taken as a whole, the roads are in good order. If the rate-payers and the general public are satisfied and accept the President's assurance on this head, the Committee on their part will only be too glad to find themselves mistaken in their estimate of the condition of the roads.

The President next defends the Sanitary Inspector from certain remarks in the Report which he apparently regards as reflecting unfavorably on that officer. All that the Committee meant to state was that the sanitary condition of the Town was far from satisfactory, whatever may be the causes of this state of things. Rather than attempt to change the habits of a whole population or wait till those habits were changed, I presume we should suit our arrangements to those habits, taking them as we find them, if the health of the Town is of any importance.

I am glad that the President is disposed to go even further than the Committee on the question of the salary of the Municipal Collector. If he thinks that he can secure, and having secured, can retain, the services of an efficient man on 350 Rupees per mensem in Madras, where the expenses of living are so heavy, I am sure the Commissioners will not insist upon the Collector being paid more than that sum.

As regards the Assessor, I am glad that the President thinks with the Committee that the salary of that officer should be reduced to 350 Rupees, though on the further question as to whether the office should be maintained or not as a separate appointment, he differs from the Committee, and is decidedly of opinion that it should be maintained. The Committee have very fully stated their conclusion on this point, and they have supported their opinion by a reference to actual figures; and after carefully reading all that the President has stated, I must say that I see no reason to change the conclusion arrived at in the report. The quotations by which it is sought to support the opinion that the office of Assessor is indispensable are all, with one exception, extracts from reports written on the first introduction of the present Act. The office was undoubtedly important and necessary then, but for the reasons stated in the report, it is no longer so.

With reference to the President's remarks regarding the office of Assistant Engineer, whatever the arrangements made by Government to fill up Mr. Lee's place, I trust that a separate Assistant will no longer be kept up as heretofore.

The statement of salaries at paragraph 26 is quite correct according to the Budget of 1873-74, which, as explained in the foot—note to that paragraph, is taken as the basis throughout the report. The President agrees to the scale of establishment proposed in the Report for the Engineer's Office, though he advocates the retention of a separate Estimator and a separate Draughtsman, instead of combining the two offices; and his reason for proposing this is that the present man "is not competent to fill the post contemplated by the Committee," but that at the same time "he has been upwards of eleven years in the employ of the Commissioners and is a most excellent servant." I am strongly of opinion, as stated in the Report (Vide para. 143), that no considerations of individual hardship or preference for existing arrangements on mere conservative grounds, should interfere in the carrying out of the reductions and changes proposed.

The President next impugns the correctness of the comparison instituted in the Report between the Municipal Engineer's Office and that of a District Engineer, observing that "the District Engineer's Office is one of the control and not of execution." The comparison, I submit, is perfectly legitimate. The President forgets that so far as the mere *in-door office* establishment of our Engineer is concerned (and the comparison was only between the in-door office establishments), his office is also "one of control and not of execution." That the comparison is not at all amiss is, to my mind, conclusively shown, apart from all other argument, by the fact of the establishment eventually proposed by the Committee and arrived at by the comparison in question, being substantially accepted by the President as sufficient for the work of the office.

The President is unable to concur with the Committee in their opinion that the office of the Building Overseer should be dispensed with, but I regret I see nothing in his explanation which leads me to alter the conclusion arrived at in the Report. The appointment was created only at the end of 1871, and if, for the first *four* years after the introduction of the present Act, when the work of the department must have been heavy, we were able to get on without a special Building Overseer, and if, as further shown in the Report, his work since his appointment has been far from sufficient to tax the time and attention of a special Overseer, I do not see on what grounds the retention of the office can be insisted upon.

The modification in the pay of the Overseers proposed in the Report is of a trifling character, and is approved of by the President, yet he thinks that effect should not be given to it immediately but only as opportunity offers. By reference to paragraph 31 you will perceive that the number of Overseers—7 and their aggregate pay Rupees 305—are left untouched. The individual salaries of four of these men, namely, 55, 50, 45, and 40 are also left as at present. The only change proposed is that one Overseer who now draws 43 Rupees should have 40 Rupees assigned to him, another who is on 36 Rupees should be placed also on 40 Rupees, and that the remaining one who gets 33 Rupees should hereafter have 35 Rupees. In short, instead of the irregular scale of 55, 50, 45, and 43, 36 and 33, the proposal of the Committee is to have 55, 50, 45, 40 and 35. I cannot conceive any reason for postponing the adoption of so slight and yet so obvious a modification.

The President next states that he has already anticipated the recommendation of the Committee that the separate store-keeper for the Engineer's Department should be dispensed with.

As to the remarks of the President regarding the proposal of the Committee that the Road Conicopillays and head coolies should be dispensed with, I need only state that if all the roadwork is done on contract, and if we have a well-paid Overseer for each Division to superintend and report on such work, I fail to see the necessity for keeping up such petty servants as head coolies and conicopillays. As at present informed, I must adhere to the conclusion stated in the report.

The President strongly recommends the retention of the Head Clerk on the Water Works establishment on his present salary of 40 Rupees, but for the reasons fully stated in the Report a Clerk on 30 Rupees seems quite sufficient.

I have nothing to urge against the President's recommendation that the stores should be kept at the Trevelyan Water Works.

You will perceive that the President does not consider an Assistant Engineer necessary for the special charge of the Water Works, and the pay proposed by the Committee to be assigned to that officer will of course be saved. I am unable, however, to concur in the President's proposal that the Overseer should be retained.

I regret I cannot agree with the President in thinking that the walkmen and turnkeys who receive fixed salaries, and who are in fact on the fixed establishment, should be kept out of the list of establishments. The Uncovenanted Service Pension Rules do not apply in any case to such petty servants, and there is no more reason for placing these servants on the maintenance grant than the rest of the Water Works Establishment.

As it is stated that the Superintendent of the Fire Engines has now charge of the esplanades and wire-fences, the Committee will not press their proposal to utilise him in other ways.

The President says that he has already carried out the suggestion of the Committee that the management of the Napier Park should be entrusted to the Superintendent of the People's Park.

I trust the Committee has conclusively shown in their Report that the establishment of bullocks and drivers kept at the People's Park is an expensive luxury and is not wanted. It is strange that when road work is done on contract, the Municipality should have to find proper cattle for road rollers for the Contractors. I am strongly of opinion that the establishment should be at once dispensed with.

The President apparently wishes that the present arrangements for watering roads should be allowed to continue, and he is strongly of opinion that the existing system of planting avenues should not be disturbed. The Committee thoroughly went into both questions, and it is for the Commissioners to decide whether their proposals on these heads shall be adopted or set aside. The President says that the piece of road leading to the Madras Club is not watered by the Municipality as supposed by the Committee. On this point I can only assure him and the Commissioners that the information was supplied to the Committee by his own office in the paper which I now lay before you.

The Commissioners will be glad to observe that the President entirely agrees with the Committee in their observations in paragraphs 71 and 72 regarding the constitution of the different departments under the President, and the present system of supplying stationery to them, and that the views of the Committee will be carefully carried out for the future.

On the important question of the present system of conservancy and the proposals of the Committee for its improvement, the President, while altogether in favor of adopting their recommendations to obtain the necessary carts by contract from this time forward and to abolish the workshop and the rubbish boat establishment, does not agree with them in the further recommendations that the labor required for the cleaning of the drains and latrines should also be procured on contract. But, as the reasons of the Committee for advocating a change in this last respect also are very fully set out in the report, it is unnecessary that I should repeat them here. The President apparently agrees to the Committee's proposals in the main, and it would be a pity if they should not have a fair trial as a whole. The President states that a person who undertook to supply the labor on contract would secure a profit of only 29 Rupees a month and that there is not the most distant prospect of any one offering to furnish the required labor for less than we now pay for it. On this point I need only observe that the change proposed by the Committee is not recommended with any view to effecting a saving in the present expenditure, but entirely on grounds fully explained in the Report. The person who contracted to supply the carts would ordinarily undertake to supply the labor as well.

I have now gone over the first instalment of the President's Minute. It is impossible that I can similarly notice in detail the concluding portion which he has read to us to-day, without first carefully reading it. But it appears to me wholly unnecessary to adjourn the meeting any further for the purpose of considering and replying to the remarks and observations which we have heard to-day. From the first portion of the Minute already in your hands, and which I have just noticed, and from that which we have heard read to-day, the President's views and opinions are already known to us sufficiently to enable us to come to a final decision without further delay. He goes with the Committee in several of their more important proposals. He is willing to see contracts much more largely introduced than at present in the Municipal Administration, and he approves in great part of the reductions recommended by the Committee as practicable and necessary in the existing establishments. While he goes even further than the Committee in some instances, in others he recommends the retention of a few more hands than are allowed in the Committee's scheme. So far, it is most gratifying that their proposals have met with such a considerable share of the President's support. Of course it was not to be expected that there would be a perfect accordance of opinion on all the various matters discussed in a report of such length, or that the establishments finally proposed by the Committee as sufficient for the future efficient working of the different branches of the Executive Machinery, would meet with the President's unqualified approval in every respect. He naturally considers an additional clerk or accountant wanting here, or the retention of an old experienced existing incumbent desirable there. The Committee never put forward their scheme of establishments as a perfect measure. They carefully examined the work of each department; wherever they could do so they have shown how that work could be curtailed without impairing efficiency, and how time and labor might be saved and utilized. And in each case, they have indicated the strength and cost of the establishment which, in their opinion, would suffice hereafter for the proper performance of the work to be done. It is quite possible that in dealing with such a question they have underrated the work here or overrated it there; that in their scheme, they have assigned more work to one man than he could properly get through, and less to another than he could ordi-

narily perform. I have no doubt that the President's opinions on such points are entitled to very great weight. At the same time it should be remembered that the Committee had before them all the data on which the President has since formed his own judgment, and that neither Committee, President, nor any one else could hit off the precise establishment necessary in each case. This can be arrived at only after actual experience gained of the working of any given scheme, and such experience has yet to be obtained in the present case. A special Committee composed of one-eighth of the entire Municipal body appointed to scrutinize the Municipal establishments and submit proposals for reducing and economizing expenditure, after spending more than a year in making themselves thoroughly acquainted with the condition and working of those establishments, have laid before you the conclusions at which they have arrived after much anxious deliberation. The President in reviewing these conclusions, judging much in the same way I conceive as the Committee, thinks that more hands are required in some cases than are allowed by the Committee in their scheme. But the two points namely (1) that the present scale of establishments is pitched too high, and (2) that a reduction is practicable, being conceded, I submit that the scheme laid before you by the Committee should have a fair trial before any additions or modifications are made to it. The necessity or otherwise for any additions or modifications can be satisfactorily determined only by actual experience, and to this test then I recommend we should appeal as you will see from the Resolution which, with your permission, I shall move before I sit down.

Gentlemen, I feel that a grave responsibility rests upon us on the present occasion. The reorganization committee, after carefully going into the whole question, consider that a reduction to the extent of upwards of 40,000 Rupees is feasible in the present Municipal expenditure, and they further expect—what is not included in their numerical estimate of the financial results of their proposals—a large increase to accrue from greater attention to the manner in which contracts are entered into for Municipal services. Already, since the publication of their report, a large increase has been obtained in putting up the tolls and the lighting of the Town to open competition, and I am vain enough to believe that this result is due to the prominence given in the report to the past history of the management of the tolls and to the question of contracts generally. Well, what with the increase which has already accrued and must accrue in this manner, and the reductions of expenditure proposed, the Committee are sanguine that their proposals, if fairly carried out, will add considerably more than half a lakh of Rupees to the credit side of our account; on the other hand the President in framing the Budget of Receipts and Disbursements for the coming year finds that, owing chiefly to the demand on account of accumulated interest on the Water Works loan, we have to face a deficit equal to half a lakh of Rupees, and I believe he proposes to meet this by resorting to additional taxation. The house and land rates are now levied at the rate of 7½ per cent. on the valuation, and his plan is, I believe, to raise this rate to 10 per cent. the maximum allowed by Law. So that what we have to do, gentlemen, to-day is to decide whether the reductions and economies pointed out as feasible shall be carried out and the money now unnecessarily spent saved to the rate-payers, or whether, we shall leave the rate-payers to be subjected to the proposed additional burden of 2½ per cent. on house property, which is considered on all hands to be already unduly weighted. Gentlemen, I do trust you will have no difficulty in determining which course to choose—reduced expenditure or increased taxation—I know which we would choose if the question arose in the management of our own households. We do not at this moment, it is true, owe the appointments, by virtue of which we sit round this table, direct to the rate-payers, though there is soon to be a change in this respect, but we are none the less accountable to them and none the less bound to protect their interests.—For my own part, gentlemen, I feel not the slightest hesitation as to the course we should adopt. My mind is quite made up on the point as you will see from the resolution which, without trespassing any more upon your time, I will now proceed to move at once.

Resolution 1. Resolved that the proposals of the Reorganization Committee be adopted and carried out in their integrity from the commencement of the new official year subject to any modifications which on actual trial may hereafter be found to be necessary.

MR. DODERET in seconding the Resolution characterized the Report under discussion as full in every detail. He could not say how, in justice to the rate-payers, to the Municipality and to the Reorganization Committee who had devoted so much time and attention in their investigations, the Commissioners could set aside any of the recommendations of the Committee. He hoped that the changes and reductions suggested would be allowed a fair trial, and he was sure the rate-payers would second the Commissioners. The Report, he said, ought to be adopted.

Referring to that part of the President's Minute adverting to the change of opinion on the part of certain Members of the Committee on sundry points, MR. KRISTNAMA CHARRIAR desired to explain that his views had undergone a change under the force of additional experience in Municipal matters gained since 1871, and was convinced that the reduced staff of Sanitary Overseers recommended by the Reorganization Committee would be quite sufficient.

MR. NICHOLAS moved and Dr. Joseph seconded the following amendment :—

Amendment 1 to Resolution 1. That the President's modifications of the Reorganization Committee's Report be adopted in preference to carrying it in its entirety.

THE HONORABLE MR. COLEMAN saw no necessity for such an amendment, as the Honorable Mr. Ramiengar's Resolution gave great scope for the carrying out of the proposed changes.

THE PRESIDENT observed that if the Honorable Mr. Ramiengar's Resolution be adopted, the whole of the Committee's recommendations would have to be carried out in their entirety; to which Mr. Nicholas added that there would be constant changes for a considerable time.

THE HONORABLE MR. RAMIENGAR reminded the Commissioners that the Committee had conducted their investigations with the aid of data available from the records of the Office. If, on a fair trial the proposed changes were found to be wanting in any respect, such further changes might be introduced as may be considered necessary, and as experience might from time to time suggest.

THE PRESIDENT anticipated many difficulties were the reductions and changes recommended by the Committee to be carried out. To give but one instance, there was Mr. Bazely whose services would have to be dispensed with from the morrow, and without whom he could not do. He thought that the best course would be to take the proposals *seriatim* and put them to the vote.

MR. SOMASOONDRUM CHETTIAR considered it advisable to defer taking any action until the President's Minute had been printed and circulated. The Commissioners had had only a portion of that Minute in their hands, and it was very necessary they should study the remaining portion also, and so arrive at a decision after mature deliberation.

DR. JOSEPH viewed the proposed measures as of a very serious nature, and such as ought not to be disposed of in haste.

THE HONORABLE MR COLEMAN deprecated any further delay. Extra taxation was staring the Commissioners in the face, and the Rate-payers were already over-burdened with taxes. There was a deficit of half a lakh which he saw no means of tiding over except by the reductions recommended by the Committee.

IN MR. SOMASOONDRUM CHETTIAR'S opinion extra taxation was not imminent. He quite agreed with the Committee in several of their proposals, but withal would reiterate that their recommendations should be maturely weighed before being carried out.

And it was with that object in view MR NICHOLAS said that the Report was then before the Meeting for discussion.

THE HONORABLE MR RAMIENGAR said that the Committee had based their recommendations upon the most careful and searching inquiries. The proposals ought to have a fair trial, and if on such trial any modifications were found necessary they might be introduced at once.

DR. JOSEPH could not ignore the greater experience of the President. The Committee had put forward certain proposals which, in the opinion of the President, will not work but rather embarrass him. After a very laborious work they had recommended certain measures whereby the rate-payers shall be benefited, for which they (the Committee) deserve the thanks both of the Commissioners and rate-payers, but as he had already said, he could not altogether ignore the President's opinions.

MR GANTZ was at issue with Dr. Joseph. So complete and thorough had the inquiries been into the working of the several Departments of the Municipality that he considered the Committee were quite as competent to form an opinion on the subject as the worthy President himself.

The way to such modifications as might hereafter be considered necessary was by no means closed, and he quite concurred with the Honorable Mr Ramiengar that the proposals of the Committee should first have a fair trial.

MR. NICHOLAS did not think the Commissioners were bound by the opinions of the Committee. They had not the practical experience which the President undoubtedly possessed, and he would not commit himself to a one-sided view of the question.

MR. DODERET replied that the gentlemen composing the Committee belonged to the Commission for many years, and had thereby gained practical experience in Municipal Administration. They did not come before the Commissioners with their suggestions at haphazard, but after a long and patient investigation. He would, therefore, urge the adoption of the measures proposed in the report. Half measures he was most decidedly opposed to. A thorough reform in all Departments of the Municipality was unquestionably needed, and he would begin at the root. He would instance the state of the roads which were in a far worse condition than they had been ten years ago.

THE PRESIDENT.—No. No.

MR. DODERET.—Are they better?

THE PRESIDENT.—Yes, certainly, they are better than what they were ten years ago.

MR. DODERET.—Are the drains better?

THE PRESIDENT.—We have purposely not spent money on them.

MR DODERET urged that if reductions were possible they should be thorough. He believed the proposed reduced staff would answer, but if the President found he could not work with them, he had only to represent it and more assistance would readily be accorded. Mr Doderet would go further than the Reorganization Committee. He would have the appointment of all Executive Officers, except the President, placed in the hands of the Commissioners. This was necessary in order to bring the Executives under more efficient control of the Commissioners. What value, he asked, had the Municipality had from the Executive Engineer in return for his pleasure trip to Bombay and Calcutta? Or, what had been done for the Municipality during the past twelve months? Taking all these facts into consideration it seemed to him (Mr Doderet) that reform was urgent, and he would press on the Commissioners the advisability of adopting the report and taking immediate action in carrying out the measures therein proposed.

DR. JOSEPH reiterated that the President had, from his practical experience, declared that he could not possibly work with the proposed reductions. It was necessary to discuss the report together with the President's Minute, and such changes only ought to be adopted as might appear to be feasible.

In reply to an inquiry the PRESIDENT informed the Meeting that his Minute was not yet quite complete.

After some further discussion MR. KRISTNAMA CHARRIAR observed that there appeared to be some misapprehension as to what the Committee had done, and explained concisely the conduct of their investigations which disclosed the fact that the cost of the Establishments was extravagantly high, and it behoved the Commissioners to introduce economy without further delay.

DR JOSEPH agreed that the Commissioners should be economical, but at the same time efficiency must be combined.

THE PRESIDENT protested against Mr. Kristnama Charriar's assertion that the Establishments were maintained at an extravagantly high figure. He (the President) was in a position to say that compared with any Government establishment the Municipality was more favorable.

MR. SOMASOONDRUM CHETTIAR could arrive at no conclusion until he had properly considered not only the Committee's report, but also the President's Minute.

BUT THE HONORABLE MR. COLEMAN was of opinion that the simple question, whether there shall be extra taxation or reduced expenditure, should lead the Commissioners to a decision at once.

MR. MAHDEEN SHERIFF proposed that the Meeting be adjourned until the President's Minute is printed and circulated in a complete form.

THE PRESIDENT here read the Honorable Mr. Ramiengar's Resolution and Mr. Nicholas' amendment as given above. He then proposed the following amendment which was seconded by Mr. Hyder Jung Bahadoor :—

Amendment 2 to Resolution 1. Resolved that the proposals of the Reorganization Committee be adopted subject to any modifications which the Committee in communication with eight Commissioners and the President may consider necessary, provided such modifications are reported to the Commissioners at an adjourned General Meeting, viz.—

J. Deschamps, Esq.
Cyrus Grant, Esq.
Dr. J. M. Joseph.
Honorary Surgeon Moideen Sheriff.
Hyder Jung Bahadoor, Esq.
J. P. Nicholas, Esq.
P. Somasoondrum Chettiar, Esq.
C. Kalyanasoondrum Chettiar, Esq.

MR. NICHOLAS' amendment was put to the vote and lost and that of the President was carried.

MR. MOIDEEN SHERIFF moved and Mr. Nicholas seconded the following Resolution which was unanimously carried.

Resolved that a vote of thanks be passed for the Reorganization Committee for their report, which is very elaborate, complete and able, and reflects great credit upon them. Resolution 2.

The Meeting then adjourned to Wednesday the 7th proximo.

J. G. COLEMAN,
Offg. President, Municipal Commission.

for JOHN C. LOCH.,
President, Municipal Commission.

MINUTES of the Proceedings of an adjourned General Meeting of the Municipal Commissioners for the Town of Madras, held at their Office Premises, No. 22, Errah Bauloo Chetty Street, in the Black Town, on Saturday the 17th April 1875, under the Madras Municipal Acts, Nos. IX. of 1867 and V. of 1871.

PRESENT.

John C. Loch, Esq., *President.*
F. G. R. Branson, Esq.
The Honorable J. G. Coleman.
Cowasjee Eduljee, Esq.
J. Deschamps, Esq.
J. W. Gantz, Esq.
Cyrus Grant, Esq.
G. Hamnett, Esq.
Hyder Jung Bahadoor, Esq.
C. V. Iyasawmy Moodelliar, Esq.
Dr. J. M. Joseph.
C. Kalyanasoondrum Chettiar, Esq.
V. Kristnama Charriar, Esq.
B. Lovery, Esq.
Meer Hoossain Ally Khan, Esq.
Honorary Surgeon Moideen Sheriff.
J. P. Nicholas, Esq.
P. Ponnoosawmy Chettiar, Esq.
N. Ramalingum Pillay, Esq.
P. T. Ramanjooloo Naidoo Garu, Esq.
The Honorable V. Ramiengar, C.S.I.
P. Somasoondrum Chettiar, Esq.
V. Vanoogopala Charriar, Esq.
Dr. W. J. vanSomeren.
Y. Vencataramiah Garu, Esq.
M. Vencatasawmy Naidoo Garu, Esq.
P. Vijiarungum Moodelliar, Esq.

6th.—The Report of the Reorganization Committe

THE PRESIDENT opened the Meeting by expressing his regret for the delay occasioned by the postponement of the Meeting from the 7th instant. It was, however, unavoidable as the Committee appointed at the Meeting held on the 31st ultimo had found it impossible to complete their inquiries and submit their report in time for the date at which it had stood adjourned. He then proceeded to read the Report, when it was suggested by several of the Commissioners that it might be taken as read—it having been circulated. While agreeing to adopt the suggestion, he desired to direct particular attention to the concluding part of the Report, and accordingly read from para. 19 to the end.

To

THE PRESIDENT,
OF THE MUNICIPAL COMMISSION,
MADRAS.

SIR,—Since our appointment at the adjourned General Meeting which took place on the 31st ultimo, we have held numerous sittings, and after a most careful review of the proposals contained in the 3rd and 4th Divisions of the Report of the Reorganization Committee, of the remarks made in your Minute, and after having also obtained from you such further information as appeared to us to have any bearing whatever upon the questions involved, we have now the honor to recommend certain modifications in the suggestions brought forward both by the Committee and yourself which will, we trust, meet with the approval of the Commissioners.

2. We agree with you rather than with the Committee in thinking that Rupees 350 and not Rupees 400 per mensem is an adequate salary for the duties devolving upon the Collector, and consider that this should be the future pay of the office. We concur, however, with the Committee in opinion that the proposed reduction should not affect the present incumbent.

3. With regard to the Assessor, whilst at one with the Committee in its belief that the work which he has to attend to, is not such as to require the exclusive time and attention of an officer on Rupees 500 a month, we are quite unable to arrive at the conclusion to which it would appear to have come, that it is either light or such that the office could be converted into that of an Assistant to the President. Looking to the responsible nature of the duties which he has to exercise upon the due performance of which the resources of the Municipality so largely depend, we believe that the appointment must be an independent one, and that the person holding it must be in a position to give the whole of his time and attention to it. We recommend that the pay shall hereafter not exceed Rs. 350 a month, which is the same as that proposed by the Committee, and that as in the case of the Collector the reduction shall not affect the present incumbent.

4. After giving every consideration to the question of the in-door establishment required by the Executive Engineer, we are of opinion that it should be as follows:—

1	Head Clerk on	.. ..	Rs. 60
1	Estimator ,,	.. ..	,, 50
1	Draughtsman ,,	.. ..	,, 30
1	Clerk ,,	.. ..	,, 35
1	do. ,,	.. ..	,, 25
2	Attenders on Rs. 8 and Rs. 7	..	,, 15
		Total Rs.	215

or seven persons costing Rs. 215 per mensem against six persons at a cost of Rs. 184 as recommended by the Committee.

5. With respect to the out-door establishment we think that the employment of an Overseer to examine specially and report on applications to build new and rebuild and make extensive repairs to old houses is absolutely necessary, and that seven Divisional Overseers will not be more than sufficient, even if they prove to be numerous enough to look after all the work they will have to attend to, especially when deprived of the assistance of the Conicopillays and head coolies. We recommend the following establishment, from which you will observe that we have adopted the scale of salaries suggested by the Committee:—

1	Overseer on	.. ..	.. Rs. 60
1	do. on	.. ..	.. ,, 55
1	do. on	.. ..	.. ,, 50
2	do. on Rs. 45	..	.. ,, 90
1	do. on	.. ..	.. ,, 40
2	do. on Rs. 35	..	.. ,, 70
2	Lascars on Rs. 6	..	.. ,, 12
		Total Rs.	377

6 We are of opinion that the office in-door establishment of the Waterworks should consist of the same number of persons as recommended by the Committee, but that the present clerk should be kept on at Rs. 40 a month instead of one being engaged at Rs. 30, and we understand from you that the clerk and the attender will be at once incorporated with the other Office Establishment of the Executive Engineer in accordance with the suggestion of the Committee to that effect. The Storekeeper with one clerk and two lascars on the pay proposed by the Committee will also be placed under the control of the Executive Engineer.

7. We were surprised at the opinion expressed in your Minute that an Assistant Engineer was not required for the Waterworks, but you have since informed us that on reading over again para. 46 of the Committee's Report more carefully than you had been able to do when you wrote your Minute, you find that the Committee, besides making him immediately responsible for the Waterworks, proposed that he should also be available for general duties in the Engineer's Department, in which you entirely agree with them. We consider that an officer should be engaged on the pay recommended by the Committee, but that when Mr. Stephenson reverts to the appointment on Mr. Lee's return from leave he should draw Rs. 300 a month.

8. After full consideration of the requirements of the Waterworks Out-door Establishment we suggest the following, which only differs from that which appears in Appendix A of the Committee's Report in that eight assistant turnkeys are set down for the Distribution Works in place of ten, as we learn from you that that number only continues to be employed, and in the addition of four turncocks and a jointer. These last will be no real addition to the establishment as they have been in the service for some time, and their pay has been met from the amount sanctioned for the maintenance of the system of pipes. For the future we learn that it is your intention that all the walkmen, turnkeys, and others receiving fixed monthly salaries will be included in the general list of Municipal establishments as recommended by the Committee.

1	Foreman ..	Rs. 100	
	Horse allowance	,, 15	
			Rs. 115
4	Turncocks on Rs. 20	..	.. ,, 80
1	Jointer ..	..	.. ,, 20
Delivery Channel.			
1	Head Walkman		.. ,, 15
2	Walkmen on Rs. 13		.. ,, 26
2	do. on ,, 10		.. ,, 20
2	Head Coolies on ,, 6		.. ,, 12
7	Mile Coolies on ,, 5		.. ,, 35
Distribution Works.			
1	Head Turnkey ..		.. ,, 20
3	Turnkeys on Rs. 15		.. ,, 45
8	Assistant do. on ,, 7		.. ,, 56
		Total Rs.	444

9. We propose no changes in the establishments suggested by the Committee for the care of the Fire Engines, People's Park, planting avenues, planting esplanades and maintaining wire fences, but we consider that you have shown good grounds for the engagement of an additional peon on Rupees 5 a month for the Napier Park. We are also of opinion that an allowance of Rupees 25 a month should be inserted in the Budget in case you should find it necessary to have a Superintendent to look after the watering of the Mount Road, Popham's Broadway, and the road in front of the General Hospital.

10. As regards the establishment of bullocks and drivers we are most decidedly of opinion that it should be retained. There is a very considerable profit after the payment of all expenses connected with it, and it does an immense amount of work which must be done, and for which the Municipality would otherwise have to pay.

11. We now come to the Sanitary Department and propose to increase the in-door establishment, which the Committee recommends, by a clerk on Rupees 15 a month, believing that Mr. Ross will not be able to get through his work with a smaller one. With respect to the out-door establishment we agree with you in thinking that it is not possible to supervise the conservancy work of this in many divisions thickly populated, straggling, and in places most filthy city in such a manner as to insure its being properly carried out with a less number of overseers and peons than are now employed. We are of opinion, as the Sanitary Inspector is prepared to try it, that the labor should be obtained by contract, and are satisfied that the experiment will be given a fair trial. Should it prove a failure, as we are aware you continue to think it will, we feel assured the Commissioners will be prepared to sanction a return to the present system. There is one other addition to the out-door establishment that we consider necessary, and that it would not be possible to obtain by contract. It consists of six Turnkeys, one Tunnel Syrang and six Coolies on pay aggregating Rs. 75 a month.

12. In your Minute you express your readiness to adopt the proposal of the Committee to obtain carts of every description by contract, to do away with the Workshop and Rubbish Boat Establishment, letting out on contract the work performed by the latter, but you propose to retain the present system of managing the Rubbish Depôts. We agree with you in regard to these to the extent of keeping Superintendents at them in order to see that the contents of latrines and all rubbish is properly buried, but are of opinion that the sale of manure should be made over to contractors. You have informed us that the three depôts are at present under the management of three men on Rs. 15 a month each, and we would fix the future pay at this amount.

13. We would recommend the following establishment for the Sewage Farms which exceeds that of the Budget of 1873-74, approved by the Committee by Rs. 22, but the increased size of the farms renders it in our opinion necessary. The Superintendent on Rs. 10 is, we are informed by you, also in charge of the Kistnampett rubbish depôt which adjoins the sewage farm:—

2	Superintendents on Rs. 20 and Rs. 10	.. ..	.. Rs. 30
12	Piccottamen on Rs. 6		.. ,, 72
4	Gardeners, one on Rs. 10—three on Rs. 5	.. ..	.. ,, 25
10	Boys at Rs. 3	.. ..	.. ,, 30
	Extra Coolies	.. ..	.. ,, 15
		Total Rs.	172

14. We consider that there are good reasons for not attempting to place the General Market and the Slaughter-houses in the hands of contractors,

and would leave them to be managed as they now are, making no change in their establishments.

15. The Mortuary Establishment is the only remaining one under the Sanitary Inspector to which we have to refer, and we recommend that it should consist of—

1	Head Clerk with Rs. 5 extra for acting as Registrar of the 2nd Division	..	Rs. 45
1	Clerk	..	,, 15
7	Registrars on Rs. 30	..	,, 210
1	,, on ,, 25	..	,, 25
6	Conicopillays on ,, 10	..	,, 60
2	Peons on ,, 7	..	,, 14
		Total	Rs. 369

This is Rs. 30 in excess of the amount recommended by the Committee, but we feel satisfied the additional clerk is necessary, while the saving made by employing the Head Clerk as a Registrar, will enable the Commissioners to apply a remedy in the case of the 8th Division to the complaints which it mentions having been made to it in regard to the positions of the offices of the Registrars of the 1st, 4th, and 8th Divisions.

16 As to the office establishment necessary for the Assessor, we propose to leave the numbers the same as recommended by the Committee, except that we would give him three attenders instead of only two, considering from the information furnished to us of what they have to do that there is ample work for the larger number. The pay of the Maistries is the same as now, but distributed differently, and we think that for the reasons given by you and the Assessor, that that of the Inspectors should remain as it is at present. We would keep the Head Clerk on his present pay, but make that of his successor Rupees 50 a month. We learn that it is your intention, in place of inserting a sum in the Budget Estimate as has hitherto been the practice for the employment of extra writers, to adopt the suggestion of the Committee and allow the charge on this account to be paid out of a permanent advance fund left with the Assessor.

17. We now come to the Collector's Establishment, and regret that we are quite unable to agree to all the reductions proposed by the Committee, which we feel sure would seriously impair its efficiency, more especially that portion of it which has to attend to the collection of taxes and the various other sources of Municipal Income. That which we recommend and trust to see adopted by the Commissioners is the one suggested in your Minute which, we believe after very careful consideration, has been framed in such a manner that it will secure the utmost possible economy without any sacrifice of real efficiency. It is less by Rupees 128 than the amount set down in this year's Budget, whilst it exceeds the pay of the establishment suggested by the Committee by Rupees 206 a month. It is as follows :—

In-Door.

1	Head Clerk ..	..	Rs. 60
1	do. (Distraint) ..	..	,, 50
1	Accountant (Head Cashier)	..	,, 60
1	do. (Deputy do.)	..	,, 40
1	do. ..	..	,, 30
1	do. ..	..	,, 25
1	Examiner ..	..	,, 40
1	Clerk (Trade and Liquor)	..	,, 30
1	do. (do.)	..	,, 30
1	do. (Wheel Tax) ..	..	,, 30
1	do. (Cart do.) ..	..	,, 17½
1	do. (Distraint) ..	..	,, 17
1	do. (do.) ..	..	,, 14
1	do. (Sale and Remission)	..	,, 12
1	do. (Reader) ..	..	,, 10
1	Shroff ..	..	,, 21
6	Attenders ..	..	,, 45

Out-Door.

4	Distraining Officers, on Rs. 40, 35, 30 25 ..	..	Rs. 130
1	Inspector (Ground Rents) ..	..	,, 25
16	Conicopillays (House and Land Rates) at Rs. 14 ..	..	,, 224
1	do. (House and Land Rates.)	..	,, 10½
1	Head Inspector (Wheel Tax) ..	..	,, 45
4	Sub. do. (do.) at Rupees 25 ..	..	,, 100
6	Conicopillays (Trade and Wheel Taxes) at Rs. 14 ..	..	,, 84
1	do. (Trade and Wheel Taxes)		,, 12
2	do. (Ground Rents) ..	..	,, 24
1	do. (Miscellaneous Bills) ..	..	,, 12
2	Hurkarus (Cart Registration) ..	..	,, 17
		Total	Rs. 1,215

18. With regard to the opinion expressed by the Committee in discussing the establishment required for conducting the work of the office appertaining to the General Department, that it is far from satisfied that a General Manager is required in addition to the Head Accountant and Bookkeeper, we are disposed to agree to this extent : that if you did not require assistance in connection with your office work, or if you had such assistance from some other officer, then, no doubt, it would be quite possible to carry on the duties of the office with an establishment such as that recommended by the Committee. As a matter of fact, however, you receive this assistance from the General Manager—the necessity for which the Committee fully admits when it writes in para. 22 of its Report "we "cannot lay too much stress upon the importance "of relieving the President as much as possible from "the details of his office work," and it would be impossible for the Head Accountant and Bookkeeper to give it and at the same time attend to his own legitimate work. We are fully satisfied that it is absolutely necessary to retain Mr. Bazely, but see no reason why his title should not be changed to that of Assistant to the President, and that of Mr. Axelby be made Manager and Bookkeeper. The other changes we suggest in the establishment, as proposed by the Committee, are to have two Moochees who will do the work of all the departments in place of one, three punkah-pullers instead of two, and to add a scavenger to it. We would also keep Mr. Axelby's pay at Rupees 200 in lieu of raising it to Rupees 250 as recommended by the Committee, though we make the proposal with much regret. We know him to be a most deserving officer, and trust that it may not be long before the state of the Municipal Exchequer will be such as to allow of his receiving an increase which he has well earned, but we did not consider that we should be justified in suggesting it at present, seeing that there is no intention of making any addition to the work he has to perform.

19. We have now concluded our review of those points in regard to which there has been a difference of opinion between the Reorganization Committee and ourselves, and taking our respective recommendations into consideration and comparing them with the proposed Budget for 1875-76, which we think it best to take for this purpose as showing your ideas before you were aware of the suggestions of the Reorganization Committee, we bring out the following results :—

	RS.	A.	P.
Monthly Expenditure as proposed by Budget, 1875-76 ..	14,642	8	0
Monthly Expenditure as proposed by Reorganization Committee..	12,998	12	0
Monthly Expenditure as proposed by ourselves	13,814	4	0

20. You will observe from these figures that our proposals will make the expenditure less than

that contemplated by the Budget for 1875-76 by Rupees 827-12-0, and more than that which the Committee suggested by Rupees 815-8-0.

21. We give in an Appendix a Statement comparing the expenditure in detail for all the departments as shown by the Budget for 1875-76, by the Reorganization Committee and ourselves.

22. In conclusion we can only repeat the hope expressed in the first para. of our Report that we most sincerely trust the Commissioners will give effect to the recommendations we have deemed it our duty to make in the belief that they will tend to the economical and, at the same time, efficient working of Municipal affairs—as we understand it is your wish to make at a subsequent Meeting some remarks on the 5th, 6th, and 7th Divisions of the Report of the Reorganization Committee, it is the intention of our Chairman or some other Member of our Committee to propose at the adjourned General Meeting on Saturday next, the 17th instant, the following Resolution :—

"That the recommendations made by the Reor-"ganization Committee in the 3rd and 4th "Divisions of their Report as modified by the "Committee appointed at the adjourned General "Meeting held on the 31st March last be approved "and adopted, on the understanding that in cases in "which these modified recommendations will "involve the dismissal of well qualified persons, "they shall be carried into effect as vacancies "occur."

We have the honor to be,
Sir,
Your most obedient servants,

P. Somoosoondrum Chetty, *Chairman*,
J. Deschamps.
Cyrus Grant.
J. M. Joseph, L.L.D.
Moideen Sheriff.
Hydur Jung.
J. P. Nicholas.
C. Kalyanasoondrum Chetty.

The President had so fully stated his views in his Minute that it was unnecessary for him to say more. The Committee of eight gentlemen appointed at the Meeting held on the 31st ultimo to report on any modifications they might consider necessary, had also very minutely inquired into the differences between the recommendations contained in the Report of the Reorganization Committee and those in the President's Minute. They had, indeed, carried their inquiries much further than he himself would have done, more particularly with respect to the item of labor in the Sanitary Department. He cordially approved of their recommendations which, he trusted, would be accepted by the Meeting. He had no desire to act in opposition, and would have the matter in the hands of the Commissioners.

MR. VIJIARUNGUM MOODELLIAR considered the Report of the second Committee illegal, and asked the President to produce the Resolution appointing the Committee which he read as follows :—

"Resolved that the proposals of the Reorgani-"zation Committee be adopted subject to any "modifications which the Committee, in communi-"cation with eight Commissioners and the Presi-"dent, may consider necessary, provided such "modifications are reported to the Commissioners at "an adjourned General Meeting."

MR. VIJIARUNGUM MOODELLIAR continued to observe that, in accordance with that Resolution, it was the Reorganization Committee who had to consider and report, in conjunction with eight Commissioners and the President, if any modifications were necessary. But the second Committee appear to have sat upon the Reorganization Committee, and what the Resolution required had not been done.

MR. VENCATARAMIAH thought that the separate Report of the eight Commissioners was not in order. The Reorganization Committee had submitted a very able Report which, with the President's Minute, ought at once to be discussed. The Budget was being delayed and time was lost in discussing technical objections. He would, therefore, propose that the Meeting go into Committee to dispose of the Report of the Reorganization Committee.

The following Resolution was accordingly moved by him and seconded by Mr. Vijiarungum Moodelliar :—

Resolution 1. That this Meeting of the Commissioners resolve itself into a Committee to dispose of the recommendations made in the 3rd and 4th Divisions of the Report of the Reorganization Committee.

THE HONORABLE MR. RAMIENGAR observed that the Report of the new Committee had no business to be brought before the Meeting. It was the Reorganization Committee who had been asked to consider and report, in conjunction with the new Committee and the President, what modifications in the recommendations of the Reorganization Committee were necessary. But the new Committee had chosen to ignore the Resolution passed to this effect, and by their conduct in acting independently of the Reorganization Committee had cast a slight on the Commissioners which they were bound to resent. He, therefore, proposed that the Report of the eight Commissioners be ignored.

MR. GANTZ quite agreed with the Honorable Mr. Ramiengar and seconded his motion.

MR. NICHOLAS, one of the Members of the new Committee, said that they had done nothing more than expressing their opinion which he thought was as much entitled to consideration as those of other Members. He thought that this was not the time for opposition.

THE HONORABLE MR. RAMIENGAR had no doubt that the Committee had merely expressed their opinion, but at the same time they had cast a slight on the body of Commissioners by ignoring their resolution.

DR. JOSEPH asked why the objection had not been raised when the Committee was appointed. In reply to which

DR. VANSOMEREN asked how the action of the Committee could have been anticipated. He had never heard of a proceeding so irregular as that of the Committee who had completely ignored a resolution passed at a General Meeting.

THE PRESIDENT believed that the slight was only apparent and not intentional—at any rate it was not directed against the Commissioners. But the business of the day might be proceeded with independently of the Report as it was open to Mr. Somasoondrum Chettiar or any other Commissioner to propose the resolution appended to the Report.

DR. VANSOMEREN observed that, if the Commissioners adopted the resolution, it would be tantamount to recognizing the Report which ought to be ignored.

THE PRESIDENT saw no reason why Mr. Somasoondrum Chettiar should not move the resolution.

THE HONORABLE MR. RAMIENGAR held that the slight was decidedly not to the Reorganization Committee but to the Commissioners, inasmuch as their resolution had been ignored ; and he submitted, with all deference to the President, that the Report of the Committee who had acted without any regard to the terms of the resolution should be set aside.

On DR. JOSEPH remarking that the Members of the Reorganization Committee did not attend the Meetings of the new Committee, several Members of the former Committee cried out "No, No, No," and

he Honorable Mr. Ramiengar said that Dr. Joseph should be more careful as to what he said.

THE PRESIDENT suggested that this Meeting be adjourned to enable the Members of both Committees to meet, and in this he was supported by Mr. Somasoondrum Chettiar.

Mr. VENCATARAMIAH asked that his resolution might be put to the vote and thereupon the following amendments were proposed—

By the Honorable Mr. Ramiengar seconded by Mr. Vencatasawmy Naidoo.

Resolved that the proposals of the Reorganization Committee be carried out in their entirety subject to such modifications, as on actual trial may be found to be necessary.

Amendment 1. To Resolution 1.

Amendment 2. to Resolution 1. And by Mr. Somasoondrum Chettiar.

"That the recommendations made by the Reorganization Committee in the 3rd and 4th Divisions of their Report as modified by the Committee appointed at the adjourned General Meeting held on the 31st March last be approved and adopted, on the understanding that in cases in which these modified recommendations will involve the dismissal of well qualified persons, they shall be carried into effect as vacancies occur."

THE HONORABLE MR. RAMIENGAR emphatically protested against this proposal. It had reference to the Report of the eight Commissioners who had treated the body of Commissioners with slight, and if they had any self respect they would resent the insult by refusing to recognize the Report and not allowing any reference whatever to it. If Mr. Somasoondrum Chettiar's amendment is to be put to the Meeting the Honorable Mr. Ramiengar would be compelled to ask the President to put his resolution, that the Report of the eight Commissioners be ignored to the vote. It was a Report of which no account should be taken, as being in contravention of a resolution adopted by the general body of Commissioners, and it was incumbent on them to vindicate themselves.

It was clear to MR. VENCATARAMIAH that both Committees ought to have worked together, and as this had not been done the Report ought not to be accepted.

MR. SOMASCONDRUM CHETTIAR assured the Members of the Reorganization Committee and the Commissioners that he had not the remotest intention to cast a slur on them. On the contrary, the care with which the Reorganization Committee's Report had been drawn up had influenced him to accord every due respect to their recommendations; but, at the same time, he had felt bound to respect the suggestions of the President also as the responsible head of the Department. He reiterated that nothing was farther from his mind than to cast a slight on the Commissioners or the Reorganization Committee.

THE HONORABLE MR. RAMIENGAR thanked Mr. Somasoondrum Chettiar for his assurance which, however, he could not accept as coming from him individually. He (Mr. Somasoondrum Chettiar) had missed the point and wasted his breath to no purpose. The point lost sight of was that the Reorganization Committee had been asked to report in conjunction with eight Commissioners and the President; but the eight Commissioners had chosen to act independently of the Reorganization Committee and sent in a report which it was not their business to do. The report required from the Reorganization Committee was not before the Commissioners, and, consequently, matters were now at the same stage as at the conclusion of the last Meeting.

THE PRESIDENT suggested to Mr. Somasoondrum Chettyar to withdraw his amendment; and before putting the Honorable Mr. Ramiengar's amendment to the vote he would recommend Mr. Vencataramiah's Resolution to be adopted, as the Commissioners would thereby be enabled to consider the suggestions in detail. His experience could not recommend the adoption of the Reorganization Committee's suggestions in their entirety, as he felt sure that such sweeping changes would occasion considerable difficulties on trial.

MR. SOMASOONDRUM CHETTIAR agreed to withdraw his motion.

THE HONORABLE MR. RAMIENGAR observed that if Mr. Vencataramiah's resolution were adopted, the Meeting would have to discuss each individual suggestion point by point, which would take a long time. Already nearly three months had elapsed since the receipt of the Reorganization Committee's Report, and the Budget was delayed. He was quite willing to relax his amendment by proposing to allow the President the assistance of three or four Commissioners to carry out the suggestions of the Reorganization Committee with such modifications as may be considered necessary.

MR. VENCATARAMIAH said he would be the last person to retard the carrying out of the suggestions contained in the very valuable Report of the Reorganization Committee. But he felt it incumbent on him to say that he was opposed to the manner in which the Reorganization Committee's Report had been drawn up. A large portion of it had been drafted and printed before the matters it alluded to were properly discussed at Meetings of the Committee. The Commissioners would remember that he was a Member of the Committee, and that it was he who proposed the appointment of that Committee; but he had not signed the Report for the reason he had just stated. And as he had proposed that the Committee's suggestions should be considered *seriatim*, he thought that some explanation was due for the course pursued by him. He was further dissatisfied with the way in which the Commissioners had of late conducted business. He was a Commissioner for the past eight years and never witnessed such divisions as he did now. One Committee had taken upon itself to report on the proceedings of another; and generally the reports of Sub-Committees were treated in a way he could not approve. He had had no intention of alluding to these matters, but the discussion had forced him to it.

DR. VANSOMEREN felt surprised to find that Mr. Vencataramiah should complain of the manner in which the Reorganization Committee's Report had been drawn up, seeing that the results were acknowledged to be valuable. He (Dr. vanSomeren) had gone over all the proofs, correcting and altering them as to him seemed necessary, and he was prepared to accept his share of the responsibility. Mr. Vencataramiah had spoken with great commisseration, and regret of the fact that one Committee had reported on the proceedings of another Committee. There was no doubt that that Committee had done what they ought not to have done, and had left undone what they ought to have done. Mr. Vencataramiah's representation regarding the treatment of Sub-Committees might also be true, but all these matters were not before the Meeting, and he (Dr. vanSomeren) was grieved to find that Mr. Vencataramiah was grieved.

THE HONORABLE MR. RAMIENGAR explained that proofs had been sent round to the Members of the Committee with a circular notice requesting them to come prepared with criticisms at the following Meeting. The proofs had been revised and altered in accordance with the decisions arrived at at such Meeting, and Mr. Vencataramiah had had every opportunity to have his suggestions brought under consideration; but he had chosen not to attend several of the Committee's Meetings. He had also

been asked to pen a Minute, explaining the reason of his dissent, in view to have it appended to the Report, but even this he had declined to avail himself of. He (the speaker) thought that Mr. Vencataramiah was not justified in speaking of the Proceedings of the Reorganization Committee in the manner he had done.

MR. VIJIARUNGUM MOODELLIAR remarked that time was being unnecessarily wasted by discussions on matters quite irrelevent to the business before the Meeting. Whether one Member had agreed to the proofs, or whether rules for the conduct of Meetings had been observed, were questions with which the Commissioners had nothing to do. And, besides, he thought that when a Commissioner stood up to speak he should once for all say all he had to say, and not to stand up two or three times and repeat the same thing over again and again.

MR. VENCATARAMIAH apologized for having introduced irrelevant matter, but, as before explained, he had been betrayed into it by the turn the discussion had taken.

MR. KRISTNAMA CHARRIAR regretted that his experience did not accord with that of Mr. Vencataramiah, who seemed to think that there was but one way of doing business, and had consequently disappoved of the course adopted by the Reorganization Committee.

THE PRESIDENT then put the Honorable Mr. Ramiengar's amendment to the vote, which that Honorable Member again agreed to relax. The amendment, however, was lost, and the proposition of Mr. Vencataramiah was carried.

The following resolutions were then adopted after short discussions bearing on each individual case:—

That the salaries of the Assessor and Collector be fixed at Rs. 350 a month each, and that the present incumbents be not affected by the reduction. Resolution 2.

That the In-door Establishment of the Executive Engineer as proposed by the President be sanctioned at Rs. 215 a month. Resolution 3.

That the Out-door Establishment of the Executive Engineer be fixed at the following scale:— Resolution 4.

1 Overseer	.. ..	Rs.	55 a month.
1 do.	.. ..	,,	50 ,,
2 do.	.. ..	,,	90 ,,
1 do.	.. ..	,,	40 ,,
2 do.	.. ..	,,	70 ,,
2 Lascars	.. ..	,,	12 ,,
	Total	Rs.	317 ,,

That the In-door and Out-door Establishments of the Waterworks as proposed by the President be sanctioned. Resolution 5.

In-door Rs. 47 and Out-door Rs. 344 a month.

That the Fire Engine and People's Park Establishments stand as at present, except the Bullock Establishment attached to the latter which is abolished, namely:— Resolution 6.

Fire Engine Establishment	..	Rs.	44 a month.
People's Park do.	..	,,	396¾ ,,

That the Napier Park Establishment, as proposed by the President, be sanctioned, Rs. 43 a month. Resolution 7.

That the establishment for watering the Mount Road be abolished; and that those of planting avenues and planting esplanades and maintaining wire fence as proposed by the Reorganization Committee be sanctioned, namely:— Resolution 8.

Planting avenues	..	Rs.	50 a month.
Planting esplanades and maintaining wire fence	..	,,	15 ,,

That the In-door Establishment of the Sanitary Department as proposed by the Reorganization Committee be sanctioned with the addition of one Clerk on Rs. 15 a month—Rs. 119 a month. Resolution 9.

That the Out-door Establishment of the Sanitary Department as proposed by the Reorganization Committee be sanctioned, Rs. 8,939½ a month. Resolution 10.

That the Boat Establishment be abolished. Resolution 11.

That three Superintendents be sanctioned for the Rubbish Depôt Establishment on Rs. 15 each a month—Rs. 45 a month. Resolution 12.

That the Establishments of the General Market and Slaughter-houses be sanctioned as at present, namely:— Resolution 13.

General Market .. .. Rs. 95 a month.
Slaughter-houses .. .. ,, 234½ ,,

That the Mortuary Establishment be sanctioned as follows:— Resolution 14.

			Rs.
1. Clerk	..	..	40
8. Registrars	..	..	240
6. Conicopillays		..	60
2. Attenders	..	..	14
		Total ..	354 a month.

That the Establishment of the Sewage Farms be retained as at present—Rs. 172 a month. Resolution 15.

The Meeting then adjourned to Saturday the 24th instant, at noon.

J. G. COLEMAN,
Offg. President, Municipal Commission.

for JOHN C. LOCH,
President, Municipal Commission.

MINUTES of the Proceedings of an adjourned General Meeting of the Municipal Commissioners for the Town of Madras, held at their Office Premises, No. 22, Errah Bauloo Chetty Street, in the Black Town, on Saturday the 24th April 1875, under the Madras Municipal Acts, Nos. IX. of 1867 and V. of 1871.

PRESENT:

John C. Loch, Esq., *President.*
The Honorable J. G. Coleman.
Cowasjee Eduljee, Esq.
J. Deschamps, Esq.
F. Doderet, Esq.
J. W. Gantz, Esq.
Cyrus Grant, Esq.
Hyder Jung Bahadoor, Esq.
Dr. J. M. Joseph.
C. Kalyanasundrum Chettiar, Esq.
V. Kristnama Charriar, Esq.
Meer Hoossain Ally Khan, Esq.
Honorary Surgeon Moideen Sheriff.
N. Ramalingam Pillai, Esq.
P. T. Ramanjulu Naidu Garu, Esq.
The Honorable V. Ramiengar, C.S.I.
P. Somasoondrum Chettiar, Esq.
V. Vanoogopala Charriar, Esq.
Dr. W. J. vanSomeren.
Y. Vencataramiah Garu, Esq.
P. Viziarangum Moodelliar, Esq.

Before proceeding with the business of the Meeting THE PRESIDENT desired to express the

feeling of the eight Commissioners who formed the second Committee in connexion with the Reorganization. They felt that they had been very hardly dealt with in the remarks at the preceding Meeting. Their course of action had arisen from no intention whatever to slight the Reorganization Committee, but from certain observations made by some of the Members of that Committee after the Meeting, to the effect that as their views were contained in their Report, it was not necessary to consult them.

MR. GANTZ replied that if the original resolution had been adhered to the slight complained of would have been avoided. That resolution had prescribed a certain course which, however, had been set aside, and another, ignoring the Reorganization Committee, adopted; and in this they where not justified. As to the observations said to have been made after the Meeting, they ought not to have been noticed and the resolution disregarded.

DR. JOSEPH assured the Commissioners that he had distinctly heard some of the Members of the Reorganization Committee say that it would be needless for them to be consulted since their views were contained in their report.

THE HONORABLE MR. COLEMAN reminded Dr. Joseph that by the resolution it was to have been a mixed Committee, whereas the new Committee had sat in conclave and had given the Reorganization Committee no opportunity to attend their Meetings.

MR. VENCATARAMIAH regretted the reopening of the question, and seeing that no good was likely to result from any further discussion, proposed that the business of the day be proceeded with. He accordingly resumed the consideration of the remaining Establishments and the following resolutions were adopted:—

That the Establishments of the Assessor and

Resolution 1. Collector, as recommended by the President in his Minute, be adopted.

Resolution 2. That Mr. Bazely's appointment be left as it is at present.

„ 3. That Mr. Axelby's salary be left as it is.

That the Establishment of the General Department, including Mr. Axelby's

Resolution 4. salary, be fixed at Rs. 6290 8- a month.

THE PRESIDENT next called attention to a mistake he had discovered in counting the votes on his amendment bearing on the Out-door Establishment of the Sanitary Department at the previous Meeting. Remembering that he had taken Mr. Ramanjooloo Naidoo's vote as against the amendment and having had previous knowledge of his views regarding the requirements of the Sanitary Department, he had expressed his surprise at the opposition at an interview after the Meeting. But Mr. Ramanjooloo Naidoo had assured him that he had voted for, and not against the amendment. Had the votes been correctly taken his amendment would have been carried. He had no doubt that the Commissioners would readily allow the error to be corrected, but in view to place the matter beyond all doubt he would propose the following Resolution, which was seconded by Mr. Moideen Sheriff.

That a mistake having been made at the last

Resolution 5. Adjourned General Meeting held on the 17th instant in counting the votes on the proposal to retain the Establishment of Conservancy Overseers and Peons at its present strength, the result of which mistake was that the proposal was lost, whereas if the votes had been correctly counted it would have been passed, the Commissioners resolve that the proposal shall be again submitted to them, and decided by the result of the voting on a single resolution which shall be as follows: Resolved that the Establishment of Conservancy Overseers and Peons be retained at its present strength of 14 Overseers and 59 Peons.

THE HONORABLE MR. RAMIENGAR solemnly protested against the resolution being put to the vote. If it were allowed it was sure to lead to great irregularities, as, a precedent being once established, there would be nothing to prevent any Commissioner from reopening a settled question on the plea that the resolution had not been properly carried.

DR. VANSOMEREN had never heard of so irregular a proceeding, and was opposed to the Resolution being put to the vote.

MR. DODERET, too, was opposed to the resolution, and observed that if the President had committed an error he must take the consequences.

The Resolution was then put to the vote and lost.

MR. VENCATARAMIAH next proposed the following resolution, which was seconded by Mr. Moideen Sheriff and carried:—

Resolution 6. Resolved that the Committee be dissolved, and that the 3rd and 4th Divisions of the Report of the Reorganization Committee, with the modifications introduced by the Commissioners sitting in General Committee, be approved and passed.

7th.—Taxes, Tolls, and Rates to be levied, and Budget Estimate of Income and Expenditure for the year 1875-76.

Referring to the next subject the President moved and Mr. Hyder Jung Badadoor seconded that the consideration of the Budget Estimate for 1875-76 be postponed until the next General Meeting.

MESSRS. GANTZ AND KRISTNAMA CHARRIAR thought it necessary that the Commissioners should give some definite instructions to the Budget Committee for their guidance in passing the Budget, and, therefore, proposed that the subject be considered to some extent.

THE PRESIDENT replied that the usual course was to consider the Budget along with the Committee's Report.

MESSRS. GANTZ AND KRISTAMA CHARRIAR had no option but to resign their seats in the Budget Committee if they were not to be instructed on what basis or data they were to scrutinize the Budget.

MR. VENKATARAMIAH, by way of avoiding the resignation of Messrs. Gantz and Kristnama Charriar, suggested the addition of two other Members of the Budget Committee.

The following Resolution was then put to the Meeting and carried:—

That the consideration of the Budget Estimate

Resolution 7. for 1875-76 be postponed until the next General Meeting, and that the names of Messrs. Y. Venkataramiah and P. Vijiarunga Moodelliar be added to the Budget Committee.

8th.—Statement of Receipts and Disbursements on account of the Municipality from 1st April 1874 to 31st January 1875, and Statement of Receipts and Disbursements of the Water Distribution Project up to 31st January 1875.

MR. VENKATARAMIAH proposed:—

Resolution 8. That the Statement of Receipts and Disbursements be approved—

which was seconded by Mr. Hyder Jung Bahadoor and carried.

The Meeting then terminated.

J. G. COLEMAN,
Offg. President, Municipal Commission.

for JOHN C. LOCH,
President, Municipal Commission.

MUNICIPAL ESTABLISHMENTS.

Detail of Establishments.	Present scale as per Pay Abstract for March 1875.		Scale proposed in the Report of Reorganization Committee.		Scale sanctioned by the Commissioners.		Increase or decrease in the scale sanctioned by Commissioners or difference between Columns 2 and 3.	Monthly saving on the present scale or difference between 1 and 3.	Annual saving.	Remarks.
	1		2		3		4	5	6	
	No.	Rs. A. P.	No.	Rs. A. P.	No.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
				ENGINEER'S DEPARTMENT.						
IN-DOOR.										
Manager or Head Clerk.	1	50 0 0	1	60 0 0	1	60 0 0				
Examiner	1	80 0 0	..	....	..	....				
Draughtsman ..	1	30 0 0	..	....	1	30 0 0				
Estimator	..	....	..	....	1	50 0 0				
Draughtsman and Estimator	..	....	1	50 0 0	..	....				
Clerk	1	35 0 0	1	35 0 0	1	35 0 0				
Do.	1	21 0 0	1	25 0 0	1	25 0 0				
Do.	1	15 0 0	..	....	..	....				
Waterworks Clerk ..	1	2 8 0	..	....	..	....				
Estimate do. ..	1	12 0 0	..	....	..	....				
Moochee	1	7 0 0	..	....	..	....				
Head Peon	1	8 0 0	..	....	..	....				
Lascars or Attenders ..	2	12 0 0	2	14 0 0	2	15 0 0				
Waterman & Sweeper ..	1	2 0 0	..	....	..	....				
	13	274 8 0	6	184 0 0	7	215 0 0	+ 31 0 0	59 8 0	714 0 0	
OUT-DOOR.										
Building Overseer ..	1	65 0 0	..	....	..	....				
Overseer	1	55 0 0	1	55 0 0	1	55 0 0				
Do.	1	50 0 0	1	50 0 0	1	50 0 0				
Do.	2	90 0 0	2	90 0 0	2	90 0 0				
Do.	1	43 0 0	1	40 0 0	1	40 0 0				
Do.	1	36 0 0	2	70 0 0	2	70 0 0				
Do.	1	33 0 0								
Storekeeper	1	15 0 0	..	....	..	....				
Conicopillay	1	10 8 0	..	....	..	....				
Do.	2	20 0 0	..	....	..	....				
Head Coolies	6	42 0 0	..	....	..	....				
Lascars	2	12 0 0	2	12 0 0	2	12 0 0				
	20	471 8 0	9	317 0 0	9	317 0 0	....	154 8 0	1,854 0 0	
WATERWORKS.										
IN-DOOR.										
Clerk	1	40 0 0	1	30 0 0	1	40 0 0				
Do.	1	15 0 0	..	....	..	....				
Do.	1	35 0 0	..	....	..	....				
Storekeeper	1	6 0 0	1	7 0 0	1	7 0 0				
Peon										
	4	96 0 0	2	37 0 0	2	47 0 0	+ 10 0 0	49 0 0	588 0 0	
OUT-DOOR.										
Assistant Engineer ..	1	300 0 0	1	200 0 0	1	200 0 0				
Foreman	1	140 0 0	1	115 0 0	1	115 0 0				
Overseer	1	55 0 0	..	....	..	....				
Lascars	2	14 0 0	..	....	..	....				
DELIVERY CHANNEL.										
Head Walkman ..	1	15 0 0	1	15 0 0	1	15 0 0				
Walkmen	2	26 0 0	2	26 0 0	2	26 0 0				
Do.	2	20 0 0	2	20 0 0	2	20 0 0				
Head Cooly	2	12 0 0	2	12 0 0	2	12 0 0				
Mile Cooly	7	35 0 0	7	35 0 0	7	35 0 0				
DISTRIBUTION WORKS.										
Head Turnkey ..	1	20 0 0	1	20 0 0	1	20 0 0				
Turnkey	3	45 0 0	3	45 0 0	3	45 0 0				
Carried over..	23	682 0 0	20	488 0 0	20	488 0 0	....	....	....	

MUNICIPAL ESTABLISHMENT.

Detail of Establishments.	Present scale as per Pay Abstract for March 1875.			Scale proposed in the Report of the Reorganization Committee.			Scale sanctioned by the Commissioners.			Increase or decrease in the scale sanctioned by Commissioners, or difference between Columns 2 and 3.			Monthly saving on the present scale, or difference between 1 and 3.			Annual saving.			Remarks.
	1			2			3			4			5			6			
Brought forward ..	No. 23	RS. 682	A. P. 0 0	No. 20	RS. 488	A. P. 0 0	No. 20	RS. 488	A. P. 0 0	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Assistant Turnkey ..	1	10	8 0																
Do. do. ..	6	42	0 0	10	70	0 0	8	56	0 0										
Do. do. ..	3	18	0 0																
	33	752	8 0	30	558	0 0	28	544	0 0	—14	0	0	208	8	0	2,502	0	0	
FIRE ENGINE ESTABT.																			
Superintendent ..	1	20	0 0	1	20	0 0	1	20	0 0										
Lascars	4	24	0 0	4	24	0 0	4	24	0 0										
	5	44	0 0	5	44	0 0	5	44	0 0	....			....			....			
PEOPLE'S PARK.																			
General.																			
Superintendent ..	1	80	0 0	1	100	0 0	1	100	0 0										
Clerk	1	20	0 0	1	25	0 0	1	25	0 0										
Serjeants	2	30	0 0	2	30	0 0	2	30	0 0										
Maistry	1	15	0 0	1	15	0 0	1	15	0 0										
Do.	1	7	0 0	1	7	0 0	1	7	0 0										
Gardeners	18	90	0 0	18	90	0 0	18	90	0 0										
Boys	5	15	0 0	5	15	0 0	5	15	0 0										
Peons	8	48	0 0	8	48	0 0	8	48	0 0										
Lamp-lighters ..	2	12	0 0	2	12	0 0	2	12	0 0										
Bullock Driver ..	1	5	0 0	1	5	0 0	1	5	0 0										
Toty	1	1	0 0	1	1	0 0	1	1	0 0										
BULLOCK ESTABT.																			
Duffadar	1	7	0 0	..	....		..	....											
Driver	1	6	0 0	..	....		..	....											
Do.	7	35	0 0	..	....		..	....											
Gram Woman ..	1	3	0 0	..	....		..	....											
FEEDING OF ANIMALS.																			
Superintendent ..	1	20	0 0	..	....		..	....											
Clerk	1	5	0 0	..	....		..	....											
Man in charge of Lions.	1	7	4 0	..	....		..	....											
Do. do. do..	1	6	0 0	1	7	4 0	1	7	4 0										
Do. do. do..	1	4	8 0	1	6	0 0	1	6	0 0										
Do. do. Elephant.	1	7	0 0	1	4	8 0	1	4	8 0										
Do. Minor Quadrupeds.	1	7	0 0	1	7	0 0	1	7	0 0										
Do. Aviary	1	7	0 0	1	7	0 0	1	7	0 0										
Woman do. Swans ..	1	3	0 0	1	7	0 0	1	7	0 0										
Toty for skinning dogs.	1	7	0 0	1	3	0 0	1	3	0 0										
SWIMMING BATH.																			
Constable	1	10	0 0	..	....		1	10	0 0										
Cleaner	1	5	0 0	..	....		1	5	0 0										
Toty	1	2	0 0	..	....		1	2	0 0										
	64	464	12 0	49	396	12 0	52	413	12 0	+17	0	0	51	0	0	612	0	0	
NAPIER PARK.																			
Peon	1	6	0 0	1	6	0 0	1	6	0 0										
Do.	1	5	0 0	..	....		1	5	0 0										
Gardeners	4	20	0 0	4	20	0 0	4	20	0 0										
Boys	4	12	0 0	4	12	0 0	4	12	0 0										
	10	43	0 0	9	38	0 0	10	43	0 0	+5	0	0	....			....			
WATERING MOUNT ROAD, &c.																			
Superintendent ..	1	25	0 0	..	....		..	....											
Peon	1	9	0 0	..	....		..	....											
Watermen	5	30	0 0	..	....		..	....											
Boys	4	12	0 0	..	....		..	....											
	11	76	0 0	..	....		..	....		....			76	0	0	912	0	0	

MUNICIPAL ESTABLISHMENTS.

Detail of Establishments.	Present scale as per Pay Abstract for March 1875.			Scale proposed in the Report of the Reorganization Committee.			Scale sanctioned by the Commissioners.			Increase or decrease in the scale sanctioned by Commissioners, or difference between Columns 2 and 3.			Monthly saving on the present scale, or difference between 1 and 3.			Annual saving.			Remarks.
	1			2			3			4			5			6			
PLANTING AVENUES.	No.	RS.	A. P.	No.	RS.	A. P.	No.	RS.	A. P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Superintendent ..	1	50	0 0	1	50	0 0	1	50	0 0										
Head Cooly	1	9	0 0	..	....		..	....											
Do.	2	16	0 0	..	....		..	....											
Gardeners	8	48	0 0	..	....		..	....											
Do.	31	155	0 0	..	....		..	....											
	43	278	0 0	1	50	0 0	1	50	0 0	....			228	0	0	2,736	0	0	
ESPLANADE AND WIRE FENCE.																			
Superintendent ..	1	10	0 0	1	10	0 0	1	10	0 0										
Peon	1	5	0 0	1	5	0 0	1	5	0 0										
	2	15	0 0	2	15	0 0	2	15	0 0	....			....			....			
Grand Total of the Engineer's Department	205	2,515	4 0	113	1,639	12 0	116	1,688	12 0	+49	0	0	826	8	0	9,918	0	0	
SANITARY DEPARTMENT.																			
IN-DOOR.																			
Head Clerk	1	70	0 0	1	45	0 0	1	45	0 0										
Clerk	1	25	0 0	1	25	0 0	1	25	0 0										
Do.	1	20	0 0	1	20	0 0	1	20	0 0										
Do.	1	15	0 0	..	....		1	15	0 0										
Recordkeeper ..	1	10	0 0	..	....		..	....											
Peons	3	21	0 0	2	14	0 0	2	14	0 0										
Scavenger	1	5	0 0	..	....		..	....											
	9	166	0 0	5	104	0 0	6	119	0 0	+15	0	0	47	0	0	564	0	0	
OUT-DOOR.																			
Overseers	2	140	0 0	..	....		..	....											
Do.	..	....		1	60	0 0	1	60	0 0										
Do.	3	165	0 0	1	55	0 0	1	55	0 0										
Do.	1	50	0 0	1	50	0 0	1	50	0 0										
Do.	2	90	0 0	1	45	0 0	1	45	0 0										
Do.	..	....		1	40	0 0	1	40	0 0										
Do.	..	....		1	35	0 0	1	35	0 0										
Do.	..	....		1	35	0 0	1	35	0 0										
Do.	1	30	0 0	2	60	0 0	2	60	0 0										
Do.	5	125	0 0	2	50	0 0	2	50	0 0										
Do.	7	63	0 0	8	72	0 0	8	72	0 0										
Peons	7	56	0 0	8	64	0 0	8	64	0 0										
Do.	45	315	0 0	24	168	0 0	24	168	0 0										
Do.	1	7	0 0	1	7	0 0	1	7	0 0										
Tunnel Syrang ..	2	7	0 0	3	10	8 0	3	10	8 0										
Burial and Burning-ground Peons ..	8	48	0 0																
Maistry ..	203	1,015	0 0																
Side Coolies ..	190	950	0 0																
Sweepers ..	90	450	0 0																
Box Cartmen ..	66	198	0 0																
Coss-pool Boys ..	79	395	0 0																
Latrine Men ..	53	185	8 0																
Do. Women ..	10	30	0 0																
Do. Boys ..	9	27	0 0		3,543	0 0		3,543	0 0										
Do. Girls ..	3	7	8 0																
Do. do. ..	8	44	0 0																
Hand Cartmen ..	8	48	0 0																
Picottahmen ..	6	30	0 0																
Coolies ..	3	15	0 0																
Beach Coolies ..	1	8	0 0																
Turnkey	4	24	0 0																
Do. ..																			
Contractor for Bullocks Pairs 309½		4,642	8 0	312	4,539	0 0	312	4,680	0 0										
	76	9,165	8 0	54	8,798	8 0	54	8,939	8 0	+141	0	0	226	0	0	2,712	0	0	

MUNICIPAL ESTABLISHMENTS.

Detail of Establishments.	Present scale as per Pay Abstract for March 1875.			Scale proposed in the Report of the Reorganization Committee.			Scale sanctioned by the Commissioners.			Increase or decrease in the scale sanctioned by Commissioners, or difference between Columns 2 and 3.			Monthly saving on the present scale, or difference between 1 and 3.			Annual saving.			Remarks.
	1			2			3			4			5			6			
	No.	RS.	A. P.	No.	RS.	A. P.	No.	RS.	A. P.	RS.	A. P.		RS.	A. P.		RS.	A. P.		
BOAT ESTABLISHMENT.																			
Peon	1	8	0 0	..	....		..	....											
Boatmen	2	14	0 0	..	....		..	....											
Coolies (men) ..	5	27	8 0	..	....		..	....											
Do. (women) ..	5	20	0 0	..	....		..	....											
	13	69	8 0	..	....		..	....		....			69	8 0		834	0 0		
RUBBISH DEPOT.																			
Superintendent ..	1	25	0 0	..	....		..	....											
Do. ..	2	30	0 0	..	....		3	45	0 0										
Coolies	11	55	0 0	..	....		..	....											
	14	110	0 0	..	....		3	45	0 0	+ 45	0 0		65	0 0		780	0 0		
GENERAL MARKET.																			
Superintendent ..	1	35	0 0	1	25	0 0	1	35	0 0										
Peons	3	18	0 0	..	....		3	18	0 0										
Conicopillay ..	1	12	0 0	..	....		1	12	0 0										
Coolies	4	20	0 0	..	....		4	20	0 0										
Latrine Men ..	2	10	0 0	..	....		2	10	0 0										
	11	95	0 0	1	25	0 0	11	95	0 0	+ 70	0 0		....			....			
SLAUGHTER HOUSES.																			
Superintendent ..	1	37	0 0	..	....		1	37	0 0										
Do. ..	1	35	0 0	..	....		1	35	0 0										
Do. ..	1	30	0 0	..	....		1	30	0 0										
Conicopillays ..	2	24	0 0	..	....		2	24	0 0										
Do. ..	1	8	0 0	..	....		1	8	0 0										
Coolies	7	38	8 0	..	....		7	38	8 0										
Do.	11	55	0 0	..	....		11	55	0 0										
Peon	1	7	0 0	..	....		1	7	0 0										
	25	234	8 0	..	....		25	234	8 0	+234	8 0		....			....			
MORTUARY DEPT.																			
Head Clerk	1	40	0 0	1	40	0 0	1	40	0 0										
Clerk	1	15	0 0	..	....		..	....											
Registrars	8	240	0 0	7	210	0 0	8	240	0 0										
Conicopillays ..	6	60	0 0	6	60	0 0	6	60	0 0										
Peons	2	14	0 0	2	14	0 0	2	40	0 0										
Moochee	1	9	0 0	..	....		..	....											
Allowance to Fire Engine Superintendent..	..	.....		..	15	0 0	..	....											
	19	378	0 0	16	339	0 0	17	354	0 0	+ 15	0 0		24	0 0		288	0 0		
SEWAGE FARMS.																			
Superintendent ..	1	20	0 0	1	25	0 0	1	20	0 0										
Do. ..	..	....		..	....		1	10	0 0										
Maistry	1	15	0 0	..	....		..	....											
Picottahmen ..	12	72	0 0	11	66	0 0	12	72	0 0										
Gardener	..	....		..	....		1	10	0 0										
Do.	..	....		2	14	0 0	..	....											
Do.	2	12	0 0	1	6	0 0	..	....											
Do.	3	15	0 0	1	5	0 0	3	15	0 0										
Do.	1	4	0 0	..	....		..	....											
Grass-cutters ..	2	6	0 0	2	6	0 0	..	....											
Boys	4	14	0 0	..	....		..	....											
Do.	5	15	0 0	2	6	0 0	10	30	0 0										
Do.	1	2	0 0	..	....		..	....											
Flushing Cooly ..	1	6	0 0	..	....		..	....											
Extra Coolies ..	..	....		..	22	0 0	..	15	0 0										
	33	181	0 0	20	150	0 0	28	172	0 0	+ 22	0								
												0	9	0 0		108	0 0		
Grand Total of the Sanitary Department.	200	10,399	8 0	96	9,416	8 0	144	9,959	0 0	+54				8 0		440	8 0	5,286	0 0

MUNICIPAL ESTABLISHMENTS.

Detail of Establishments.	Present scale as per Pay Abstract for March 1875.			Scale proposed in the Report of the Reorganization Committee.			Scale sanctioned by the Commissioners.			Increase or decrease in the scale sanctioned by Commissioners, or difference between Columns 2 and 3.			Monthly saving on the present scale, or difference between 1 and 3.			Annual saving.			Remarks.
	1			2			3			4			5			6			
	No.	RS.	A. P.	No.	RS.	A. P.	No.	RS.	A. P.	RS.	A. P.		RS.	A. P.		RS.	A. P.		
ASSESSOR'S DEPARTMENT.																			
Head Clerk	1	60	0 0	1	50	0 0	1	50	0 0										
Clerks	2	40	0 0	2	40	0 0	2	40	0 0										
Do.	3	45	0 0	3	45	0 0	3	45	0 0										
Inspectors	4	220	0 0	..	....		4	220	0 0										
Maistry	1	35	0 0	..	....		1	35	0 0										
Do.	2	50	0 0	1	25	0 0	2	50	0 0										
Attenders	4	28	0 0	2	14	0 0	3	21	0 0										
Punkah-puller ..	1	4	0 0	..	....		..	....											
Inspector	..	....		1	45	0 0	..	....											
Do.	..	....		1	40	0 0	..	....											
Do.	..	....		1	35	0 0	..	....											
Do.	..	....		1	30	0 0	..	....											
Maistries	..	....		2	60	0 0	..	....											
Total..	18	482	0 0	15	384	0 0	16	461	0 0	+77	0 0		21	0 0		252	0 0		
COLLECTOR'S DEPARTMENT.																			
Head Clerk	1	60	0 0	1	70	0 0	1	60	0 0										
Head Cashier ..	1	60	0 0	1	55	0 0	1	60	0 0										
Deputy do. ..	1	40	0 0	1	40	0 0	1	40	0 0										
Shroff	1	21	0 0	1	21	0 0	1	21	0 0										
Examiner	1	40	0 0	1	40	0 0	1	40	0 0										
Check Register Poster.	1	25	0 0	1	25	0 0	1	30	0 0										
Accountant	1	25	0 0	1	25	0 0	1	25	0 0										
Remission Clerk ..	1	21	0 0	1	21	0 0	..	....											
Cash Register Poster..	1	16	0 0	..	....		..	....											
Reader	1	10	0 0	..	....		1	10	0 0										
Distraint Manager ..	1	50	0 0	..	....		1	50	0 0										
Do. Inspectors ..	3	75	0 0	..	....		..	....											
Ground Rent ..	1	25	0 0	1	25	0 0	1	25	0 0										
Sale Writer ..	1	17	0 0	..	....		1	17	0 0										
First Distraint Register Poster ..	1	14	0 0	..	....		1	14	0 0										
Second do.	1	12	0 0	..	....		1	12	0 0										
H. & L. R. Conicopillays	19	266	0 0	..	....		16	224	0 0										
Do.	1	10	8 0	..	....		1	10	8 0										
Ground Rent do. ..	2	24	0 0	..	....		2	24	0 0										
Head Peon	1	10	0 0	1	10	0 0	1	10	0 0										
Peons	6	42	0 0	5	35	0 0	5	35	0 0										
Coolies	6	30	0 0	..	....		..	....											
Trade Tax Registrar ..	1	30	0 0	1	30	0 0	1	30	0 0										
Indexer	1	30	0 0	..	....		1	30	0 0										
Carriage Registrar ..	1	30	0 0	..	....		1	30	0 0										
Cart do. ..	1	17	8 0	..	....		1	17	8 0										
Clerk	1	15	0 0	1	15	0 0	..	....											
Hurkarah	1	9	0 0	..	....		1	9	0 0										
Do.	1	8	0 0	..	....		1	8	0 0										
Trade Tax Inspector..	1	20	0 0	..	....		1	25	0 0										
Do. Conicopillays.	7	98	0 0	..	....		6	84	0 0										
Do.	..	....		..	....		1	12	0 0										
Miscellaneous do ..	1	12	0 0	..	....		1	12	0 0										
Peon	1	7	0 0	..	....		..	....											
Wheel Tax Hurkarah..	1	10	0 0	..	....		..	....											
Do. Chief Inspector.	1	45	0 0	..	....		1	45	0 0										
Do. Inspector ..	1	30	0 0	..	....		..	....											
Do. do. ..	3	75	0 0	..	....		4	100	0 0										
Do. do. ..	2	40	0 0	..	....		..	....											
Accountant ..	..	....		1	35	0 0	..	....											
Do.	..	....		1	30	0 0	..	....											
Clerk	..	....		1	35	0 0	1	40	0 0										
Distraining Officer ..	..	....		1	40	0 0	1	35	0 0										
Do.	..	....		1	35	0 0	1	30	0 0										
Do.	..	....		1	30	0 0	..	....											
Conicopillays ..	..	....		16	224	0 0	..	....											
Do.	..	....		4	48	0 0	..	....											
Hurkarahs	..	....		8	120	0 0	..	....											
Total..	78	1,270	0 0	51	1,009	0 0	61	1,215	0 0	+206	0 0		155	0 0		1,860	0 0		

MUNICIPAL ESTABLISHMENTS.

Detail of Establishments.	Present scale as per Pay Abstract for March 1875.				Scale proposed in the Report of the Reorganization Committee.				Scale sanctioned by the Commissioners.				Increase or decrease in the Scale sanctioned by Commissioners, or difference between Columns 2 and 3.			Monthly saving on the present scale, or difference between 1 and 3.			Annual saving.			Remarks.
	1				2				3				4			5			6			
	No.	Rs.	A.	P.	No.	Rs.	A.	P.	No.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
GENERAL DEPARTMENT.																						
General Manager.	1	300	0	0	..	....			1	300	0	0										
Head Accountant and Bookkeeper.	1	200	0	0	1	250	0	0	1	300	0	0										
Deputy do.	1	70	0	0	1	70	0	0	1	200	0	0										
Auditor	1	40	0	0	1	45	0	0	1	70	0	0										
Accountant ..	1	40	0	0	1	50	0	0	1	45	0	0										
Current Writer ..	1	33	8	0	1	40	0	0	1	50	0	0										
Do. do. ..	1	30	0	0	1	35	0	0	1	40	0	0										
Do. do. ..	1	27	0	0	1	25	0	0	1	35	0	0										
Moochee ..	1	12	0	0	1	15	0	0	1	25	0	0										
Duffadar ..	1	9	0	0	1	10	0	0	2	15	0	0										
Peons ..	1	12	0	0	1	12	0	0	1	19	0	0										
Punkahmen ..	4	32	0	0	4	32	0	0	4	32	0	0										
Watching Peon ..	2	10	0	0	2	10	0	0	3	15	0	0										
Do. do. ..	1	7	0	0	2	14	0	0	2	14	0	0										
Water Brahmin ..	2	7	0	0	..	....			..	....												
Waterwomen ..	1	12	0	0	1	12	0	0	1	12	0	0										
Recordkeeper ..	1	3	8	0	1	3	8	0	1	6	8	0										
Storekeeper ..	..	....			1	35	0	0	1	35	0	0										
Clerk ..	..	....			1	50	0	0	1	50	0	0										
Lascars ..	..	....			2	14	0	0	1	15	0	0										
Scavenger ..	..	....			..	....			2	14	0	0										
	22	845	0	0	25	737	8	0	29	1,008	8	0	+271	0	0	163	8	0	1,962	0	0	
																Increase.			Increase.			

ABSTRACT OF MUNICIPAL ESTABLISHMENTS.

Detail of Establishments.	Present scale as per Pay Abstract for March 1875.				Scale proposed in the Report of the Reorganization Committee.				Scale sanctioned by the Commissioners.				Increase or decrease in the Scale sanctioned by Commissioners, or difference between Columns 2 and 3.			Monthly savings on the present scale, or difference between 1 and 3.			Annual saving.			Remarks.
	1				2				3				4			5			6			
	No.	Rs.	A.	P.	No.	Rs.	A.	P.	No.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Engineer's Department ..	205	2,515	4	0	113	1,639	12	0	116	1,688	12	0	+ 49	0	0	826	8	0	9,918	0	0	
Sanitary do. ..	200	10,399	8	0	96	9,416	8	0	144	9,959	0	0	+ 542	8	0	440	8	0	5,286	0	0	
Assessor's do. ..	18	482	0	0	15	384	0	0	16	461	0	0	+ 77	0	0	21	0	0	252	0	0	
Collector's do. ..	78	1,370	0	0	51	1,009	0	0	61	1,215	0	0	+ 206	0	0	155	0	0	1,860	0	0	
General do. ..	22	845	0	0	25	737	8	0	29	1,008	8	0	+ 271	0	0	Increase. 163	8	0	Increase. 1,962	0	0	
Total ..	523	15,611	12	0	300	13,186	12	0	366	14,332	4	0	+1,145	8	0	1,279	8	0	15,354	0	0	

Detail of Establishments.	Present scale as given by the Reorganization Committee.				Scale proposed in the Report of the Reorganization Committee.				Scale sanctioned by the Commissioners.				Increase or decrease in the Scale sanctioned by Commissioners, or difference between Columns 2 and 3.			Monthly savings on the present scale, or defference between 1 and 3.			Annual saving.			Remarks.
	1				2				3				4			5			6			
	No.	Rs.	A.	P.	No.	Rs.	A.	P.	No.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Engineer's Department ..	199	2,558	12	0	113	1,639	12	0	116	1,688	12	0	+ 49	0	0	870	0	0	10,440	0	0	
Sanitary do. ..	202	10,411	5	4	96	9,416	8	0	144	9,959	0	0	+ 542	8	0	452	5	4	5,428	0	0	
Assessor's do. ..	18	482	0	0	15	384	0	0	16	461	0	0	+ 77	0	0	21	0	0	252	0	0	
Collector's do. ..	78	1,427	0	0	51	1,009	0	0	61	1,215	0	0	+ 206	0	0	212	0	0	2,544	0	0	
General do. ..	21	845	0	0	25	737	8	0	29	1,008	8	0	+ 271	0	0	Increase. 163	8	0	Increase. 1,962	0	0	
Total ..	518	15,724	1	4	300	13,186	12	0	366	14,332	4	0	+1,145	8	0	1,391	13	4	16,702	0	0	

MUNICIPALITY OF MADRAS.

WATER DISTRIBUTION PROJECT.

Statement of Receipts and Disbursements to 31st January 1875.

RECEIPTS.	Amount.			DISBURSEMENTS.	Amount.		
	Rs.	A.	P.		Rs.	A.	P.
H. M. Government of India Loan	14,30,000	0	0	Standing Advance to Executive Engineer..	700	0	0
Sundries and Superintendence, sale of specifications, and fines on Establishment, &c. ..	1,091	8	11	Sundries and Superintendence, inclusive of expenditure for preparation of the Distribution Scheme	62,171	0	9
Fountains, sale of Bullocks and old materials of houses purchased and by certain adjustment of accounts	3,498	4	11	Fountains	52,681	5	6
DELIVERY CHANNEL.—				Delivery Channel	1,96,296	7	9
Amount contributed by Government .. 30,832 0 0				Do. Earthwork Labor	565	12	2
Fines recovered from a Contractor for bad Chunam supplied .. 300 0 0				Do. New Roads	1,002	4	10
Sale of Palmyrahs .. 33 5 3	31,165	5	3	Repairing Tanks	6,687	14	9
				Cast Iron Pipes	7,83,857	4	7
Repairing Tanks, reimbursement from Municipal Fund of certain charges incurred on that account	497	3	10	Excavation and laying pipes per R. Woolley.	1,99,728	0	8
Departmental Works in connection with the laying of pipes, viz.:—				Departmental Works in connection with the laying of pipes	42,060	0	2
Sale of trees 85 5 0				Charges paid to Mr. May, C.E., in England for passing pipes, &c.	7,658	3	10
Do. pipes 2,152 7 3				Contingent expenses incurred in England ..	996	14	2
Adjustment of Accounts .. 1,124 12 10	3,362	9	1	Opening Ceremony	1,075	11	8
				House Service Pipes	4,870	13	0
Deposits on account of House Connection Pipes	200	0	0	Advances Recoverable Mr. Gifford ..	21	0	0
Municipal Fund of Madras	17,000	0	0	Advances Recoverable Mr. R. Woolley ..	4,000	0	0
House Service Pipes:—				Waste drain	247	9	9
From Residents 7,452 2 3				Interest on Loan on Waterworks ..	48,523	2	6
Do. Government 20,277 10 9	27,729	13	0	The Municipal Fund for Sinking Fund, for Liquidation of the Waterworks Loan ..	24,261	9	3
H. H. The Maharajah of Vizianagram's Fountain	10,863	0	0	Refund to Municipal Fund for Interest and Sinking Fund paid to Waterworks Loan to 30th June 1872	77,162	0	6
				H. H. The Maharajah of Vizianagram's Fountain	2,009	5	0
				Advances Recoverable Municipal Fund ..	3,000	0	0
				Advances Recoverable Messrs. Ostheider & Co.	600	0	0
				Balance with Bank of Madras on the 31st January 1875	5,231	4	8
Total..	15,25,407	13	0	Total..	15,25,407	13	0

JOHN C. LOCH,
President of the Municipal Commission.

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

Municipal Commissioners' Office, Madras, 1st February 1875.

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 Bauloo Chetty Street, in the Black Town, on Thursday the 6th May 1875, under the Madras Municipal Acts, Nos. IX. of 1867 and V. of 1871.

PRESENT.

John C. Loch, Esq.
The Honorable J. G. Coleman.
Cowasjee Eduljee, Esq.
C. Kalyanasoondrum Chettiar, Esq.
V. Kristnama Charriar, Esq.
B. Lovery, Esq.
J. P. Nicholas, Esq.
P. Somasoondrum Chettiar, Esq.
V. Vanoogopala Charriar, Esq.
Y. Vencataramiah Garu, Esq.
P. Vijiarungum Moodelliar, Esq.

1st.—G. O,, 9th March 1875, No. 530, Financial Department, passing orders on the Proceedings of the General Meeting of the Commissioners held on the 29th January 1875.

Resolution 1. Ordered to be recorded.

2nd.—G. O., 6th March 1875, No. 519, Financial Department, communicating Proceedings of Government, Public Works Department, transferring Report and Memorandum from the Drainage Engineer on the scheme for draining Madras and on the River Cooum, communicated to the Municipal Commissioners for the Town of Madras and to the Sanitary Commissioner, in continuation of G. O., dated 27th January 1875, No. 151.

G. O., 15th March 1875, No. 576, Financial Department, authorizing the Accountant-General to disburse the sum of Rs. 239-15-4, being the pay of the two Overseers lent by the Municipality to the Drainage Engineer on the condition that the amount is to be regarded as an advance subject to adjustment hereafter.

G. O., 31st March 1875, No. 680, Financial Department, communicating letter from the Drainage Engineer, reporting that the scheme for draining Madras, though well advanced, is not completed.

G. O., 6th April 1875, No. 741, Financial Department. The Establishment bill of the Drainage Engineer on the admitted scale up to the 15th instant, sanctioned.

G. O., 9th April 1875, No. 797, Financial Department, Mr. Clark, Drainage Engineer, thanked for his services and his return to England, sanctioned. The Home Government requested to pay to Mr. Clark, on demand, the sum of £1,900 due to him.

Resolution 2. Ordered to be recorded.

3rd.—G. O., 31st March 1875, No. 852 Public Works Department, sanctioning the estimate, amounting to Rupees 53,200, for widening the General Hospital Bridge and directing the District Engineer, Presidency, to carry out the work at once.

Resolution 3. Ordered to be recorded.

4th.—G. O., 25th March 1875, No. 661, Financial Department, ordering the carrying out of the arrangement attaching the supervision of vaccination operations to the Sanitary Department from the commencement of the official year 1875-76, and informing the Surgeon-General that the change in the designation of the Superintendent-General of Vaccination is necessary sequal to the transfer of the administration of the Department to the Local Fund Boards.

Resolution 4. Ordered to be recorded.

5th.—G. O., 31st March 1875, No. 678, Financial Department, communicating the report regarding the construction of Waterworks for the Town of Bhewndy in the Tanna Collectorate, Bombay Presidency.

Resolution 5. Ordered to be recorded.

6th.—G. O., 2nd April 1875, No. 883, Public Works Department, regarding letter from the President, Municipal Commission, Madras, reporting that the Board of Directors of the Madras Tramway Company decline to pay any portion of the cost of constructing railings across the bridges over which the Tramway runs, and observing that the widening of the General Hospital Bridge has been provided from the Provincial Budget of 1875-76.

Resolution 6. Ordered to be recorded.

7th.—Proceedings of the Water-supply Committee, Letter from the Secretary to Government Public Works Department, dated 6th April 1875, No. 87, nominating Mr. Clark, the Engineer for the Madras Drainage works as Arbitrator in the matter of the dispute with Mr. Woolly, the Water-supply Contractor regarding the payment of certain of his Bills.

THE PRESIDENT informed the Meeting that the papers connected with the dispute between Mr. Lee and Mr. Woolly, the Waterworks Contractor had been given to Mr. Clark, the Drainage Engineer, who had been appointed arbitrator by Government, whose decision might be expected by the next Mail.

MR. LOVERY wished to be informed if Mr. Woolley's claims had all been adjusted—to which the President replied that a good portion had been adjusted.

Resolution 7. Ordered to be recorded.

8th.—Mr. Lee's Bills for travelling expenses.

THE PRESIDENT read the following Resolution of the Commissioners adopted at the Meeting of the 31st August 1874:—

"That G. O., 8th July 1874, No. 1130, Financial Department, be recorded, and that the Proceedings of a Meeting of the Drainage Committee held on the 11th July 1874 be confirmed, the President being authorized to pay Mr. Lee travelling and maintenance charges during an absence not exceeding two months in all, from the date of his departure from Madras, and provided the latter do not exceed Rs. 7 per diem whilst he is stationary."

Resolution 2.

The Bill, amounting to Rupees 696-9-9, had been overlooked and was now brought before the Meeting for the purpose of being passed.

The Commissioners considered the charge as very moderate and

Resolution 8. Ordered that it be passed

9th.—Taxes, Tolls, and Rates to be levied and Budget Estimate of Income and Expenditure for the year 1875-76.

The Report of the Budget Committee laid before the Meeting was as follows:—

To the President of the Municipal Commission, Madras, dated 5th May 1875.

1. We have the honor to submit our Report on the Budget Estimate of the Municipality for the year 1875-76.

2. The estimated receipts for 1875-76 amount to Rupees 5,74,000, against Rupees 5,57,060 for 1874-75, the increase of Rupees 16,940 being made up as follows:—

GROSS INCREASE.

		Rs.
1. Rates on Houses and Buildings, &c.	..	2,000
5. Fees for Registration of Carts, &c.	..	500
6. Tolls on Carriages, &c.	..	12,100
7. Miscellaneous—		
Sale proceeds of Carts, Bullocks, &c.	Rs. 13,100	
Water-supply	1,000	
Other items	240	
	14,340	
		28,940
Deduct decrease	..	12,000
		16,940

GROSS DECREASE.

	Rs.
2. Tax on Arts, Trades, and Professions	10,000
3. Tax on Liquor Licenses	1,000
4. Tax on Carriages on Springs, &c.	1,000
	12,000

3. Excluding the item of Sale-proceeds of Carts, Bullocks, &c., which forms a special and extraordinary receipt for 1875-76, and that of Tolls, which is entered in reference to the actual amount of the tender lately accepted, the only large variation requiring notice occurs in the estimate for Professional Tax, which having included in 1874-75 a much larger amount of arrears than that brought forward for the current year has been reduced by Rupees 10,000. The receipt on account of Water-supply is a fresh item, while the other figures have been arrived at with reference to the actuals of previous years.

4. The estimated charges for 1875-76 amount to Rupees 5,40,280 exclusive of Rupees 32,580 provided for the payment of a portion of arrears of past years against Rupees 5,92,564 for 1874-75, thus showing a reduction of Rupees 52,284 in the expenditure compared with the past year and a surplus of Rupees 33,720 compared with the income of the current year, except however, a saving of Rupees 9,265 made in Salaries and Establishments. The reduction in expenditure is not a matter for much congratulation, as in the absence of the necessary means we were obliged to allow a much smaller provision for Roads, other useful Public Works, and Education, than we would otherwise have done. Amongst the charges we have included Rupees 600, which we trust will meet with the approval of the Commissioners, being the pay and horse allowance for a Lighting Inspector, being of opinion that such an appointment is decidedly necessary, as it is not possible to expect that the reduced number of Sanitary Overseers will suffice for a proper inspection of the lighting of the town.

5. The entire outstanding payments of 1874-75 and of previous years, for which provision was required to be made in 1875-76, are as follow:—

	Rs.	
Hospitals	.. 14,749	
Vaccination	.. 2,835	
Contagious Diseases ..	.. 4,394	
Water Tax	.. 10,600	
		32,578
Interest on Water Works ..	..	28,253
		60,831

But of this we have been able to provide only for Rupees 32,578; the payment of the difference being interest on Water-Works, we recommend should be put off until next year for reasons more fully stated in the following resolution, which we propose should be adopted by the Commissioners:—

That, in forwarding the Budget Estimate of Receipts and Charges for the year 1875-76 to Government for approval, the Commissioners desire to call the attention of His Excellency the Governor in Council to the fact that they have not found it possible, without having resort to an increase of the House and Land Rate, to make provision for more than Rupees 32,578 of the arrears for 1874-75 (and, in the case of Red Hills water, for previous years also) due by the Municipality to Government, amounting in all to Rupees 60,831, made up of the following items:—

	Rs.	Rs.
Hospitals and Dispensaries	.. 14,749	
Vaccination	.. 2,835	
Contagious Diseases' Act ..	.. 4,395	
Red Hills water	.. 10,600	
		32,578
Balance of Interest and Sinking Fund on Water Works Loan	..	28,253
		60,831

The Commissioners earnestly trust that Government will be pleased to allow the Municipality to defer the payment of the balance on account of the Interest and Sinking Fund due on the Water Works Loan until the year 1876-77, by which time they have every reason to hope that a revised Municipal Act will have been passed which will have the effect of increasing the Municipal resources by means of a special water rate, and some change in, or addition to, existing taxation.

6. With regard to the letters from the Surgeon-General, Indian Medical Department, which you read to us, we consider they should be submitted to the Commissioners with a recommendation that Government be informed that in the present state of the Municipal finances it is absolutely impossible for them to provide the sums now asked for by the Surgeon-General on account of the Triplicane Dispensary, and the Hospital for Women and Children, Vepery, in excess of the Budget grants made by the Commissioners for the year 1874-75.

We have the honor to be,

Sir,

Your most obedient servants,

J. G. Coleman, *Chairman.*
Y. Venkataramiah.
B. Lovery.
P. Vijiarunga Moodelliar.
P. Somoosoonthrum Chetty.
V. Kistnama Charriar.
M. Vencatasawmy Naidoo.
J. W. Gantz.
Moodeen Sheriff.

THE HONORABLE MR. COLEMAN then moved the following Resolution, which was seconded by Mr. Somasoondrum Chettiar and carried:—

That the following Rates, Taxes, Fees, and Tolls be levied for the official year 1875-76 for the purposes of Madras Acts IX. of 1867 and V. of 1871, *viz*:—

Resolution 9.

1*st.*—Rates at 7½ per cent. on the annual value of Houses, Buildings, and Lands.

2*nd.*—Taxes on Arts, Professions, Trades, and Callings.

3*rd.*—Liquor License Taxes.

4*th.*—Taxes on Carriages and Animals.

5*th.*—Fees on Registration of Vehicles without springs.

6*th.*—Tolls on Carriages and Animals entering the town.

It was then proposed by MR. VIJIARUNGA MOODELLY and seconded by Mr. J. P. NICHOLAS and carried—

That the Budget Estimate of Receipts and Charges for the year 1875-76, as now submitted to the Meeting, be approved and passed.

Resolution 10.

MR. VENCATARAMIAH observed that the Budget Committee had experienced considerable difficulty in finding ways and means. Even after all the extensive reductions effected by the reorganization they had not been able to provide for all charges. The difficulty had not been so much in providing for ordinary expenditure as for arrears, viz., for Hospitals and Dispensaries, Vaccination, Contagious Diseases, and Interest on Water-Works Loan, all which amounted to about Rupees 61,000. Looking to the fact that the establishments had been reduced to a minimum, and that the Public Works were provided for just to keep them from starving, he thought that the difficulty had arisen from a failure in Income. He did not know exactly who was responsible for this, but a reference to the statement of Receipts and Disbursements would show that there was a considerable falling off in taxes alone during the past official year. The Professions Tax in particular yielded only Rupees 68,549 out of an estimated income of a lakh; and the collection of assessment on building and lands amounted to Rupees 2,33,517, while the estimate stood at Rupees 2,58,000. Whether the shortfalls were due to a loose system or difficulties in collecting was not, however, now to be discussed. The Committee had provided for the payment of Rupees 32,000 of the arrears, excluding Rupees 29,000 interest on the Water Works Loan, the payment of which Government should be asked to allow the Commissioners to defer until the next official year. It remained yet to be seen whether any further reduction could be made, but the course now suggested is what the Committee preferred to additional taxation. With these remarks he moved the following Resolution:—

That, in forwarding the Budget Estimate of receipts and charges for the year 1875-76 to Government for approval, the Commissioners desire to call the attention of His Excellency the Governor in Council to the fact that they have not found it possible, without having resort to an increase of the house and land rate, to make provision for more than Rupees 32,578 of the arrears for 1874-75 (and, in the case of Red Hills water, for previous years also) due by the Municipality to Government, amounting in all to Rupees 60,831, made up of the following items:—

Resolution 11.

	Rs.
Hospitals and Dispensaries	14,749
Vaccination	2,835
Contagious Diseases' Act	4,395
Red Hills water	10,600
	32,578

	Rs.
Balance of Interest and Sinking Fund on Water Works Loan	28,253
Total ..	60,831

The Commissioners earnestly trust that Government will be pleased to allow the Municipality to defer the payment of the balance on account of the Interest and Sinking Fund due on the Water Works Loan until the year 1876-77, by which time they have every reason to hope that a Revised Municipal Act will have been passed, which will have the effect of increasing the Municipal resources, which was seconded by Mr. Kalyanasoondram Chettiar and unanimously carried.

THE PRESIDENT then moved the following Resolution with reference to the concluding paragraph of the Budget Committee's Report. :—

Resolution 12. That Government be informed, with reference to the letters from the Surgeon-General, to the President, Municipal Commission, dated 27th February 1875;

to the Chief Secretary to Government, dated 9th February 1875,

to the President, Municipal Commission, dated 30th April 1875,

that it is impossible for the Commissioners, in the present state of the Municipal finances, to provide the sums asked for by the Surgeon-General on account of the Triplicane Dispensary, and the Hospital for Women and Children, Vepery, in excess of the Budget Grants made by the Commissioners for the year 1874-75, which was unanimously carried after having been seconded by Mr. Lovery.

10*th.—Statement of Receipts and Disbursements on account of the Municipality from* 1*st April* 1874 *to* 31*st March* 1875, *and Statement of Receipts and Disbursements of the Water Distribution Project up to* 31*st March* 1875.

On the introduction of the Statements of Receipts and Disbursements some of the Commissioners drew attention to the unsatisfactory out-turn of the Carriage tax. The President, while acknowledging that it was unsatisfactory, felt assured that the results of the current year would be far more favorable. The Chief Inspector, Mr. D'Rozario, who had been only recently appointed, was a very energetic man and well up to his work. He had already succeeded in discovering many defaulters and bringing them to book. He (the President) was, therefore, confident that under the Chief Inspector's management a decided improvement in the collection of this tax might be looked for.

It was then proposed by Mr. Viziarungum Moodelliar, seconded by Mr. Vanoogopala Charriar and carried—

Resolution 13. That the Statement of Receipts and Disbursements be approved.

MR. KRISTNAMA CHARRIAR wished to invite the attention of the Commissioners to a subject which he and his colleague, Mr. Nicholas, thought demanded consideration. They felt that the Municipality ought to do something to perpetrate the memory of so able a Governor as the late Lord HOBART, and suggested that some public road be called by his name.

THE HONORABLE MR. COLEMAN deemed it more suitable to convert the Monument Esplanade into a Park to be called after Lord HOBART; the conversion of the Esplanade into a Park had long ago been sanctioned.

THE PRESIDENT explained that it had been deferred for want of means.

As this was the last meeting at which Mr. Loch presided before his departure to England on sick leave for two years, the HONORABLE MR. COLEMAN said that the Commissioners desired to express their very great regret that ill-health should have obliged their President to leave them even for a time. They trusted that the change to his native land will conduce to the re-establishment of his ill-health, and they hoped to see him again at his post at the expiry of his leave fully benefited by his trip home. With the expression of these sentiments they begged to take leave of him.

THE PRESIDENT himself regretted that he was obliged to leave Madras, but the state of his health, which the Commissioners were aware was for some time far from satisfactory, left him no option. He had hoped to be in office to inaugurate the revised Act, but in Mr. Turner, his successor, the Commissioners will find a gentleman well able to introduce it to their entire satisfaction. Thanking them for the expression of their good wishes and kindly sentiments he bade them farewell.

The Meeting then terminated.

J. COLEMAN,

Offg. President, Municipal Commission.

for JOHN C LOCH,

President, Municipal Commission.

MUNICIPALITY OF MADRAS.

WATER DISTRIBUTION PROJECT.

Statement of Receipts and Disbursements to 31*st March* 1875.

RECEIPTS.	Rs.	A.	P.	AMOUNT. Rs.	A.	P.
H. M. Government of India Loan	14,30,000	0	0			
Sundries and Superintendence, sale of specifications, and fines on Establishment, &c. ..	1,091	8	11			
Fountains, sale of Bullocks and old materials of houses purchased and by certain adjustment of accounts	3,498	4	11			
DELIVERY CHANNEL—						
Amount contributed by Government ..	30,832	0	0			
Fines recovered from a Contractor for bad Chunam supplied ..	300	0	0			
Sale of Palmyrahs, &c. ..	33	5	3			
				31,165	5	3
Repairing Tanks, reimbursement from Municipal Fund of certain charges incurred on that account				497	3	10
Departmental Works in connection with the laying of pipes, viz. :—						
Sale of trees	85	5	0			
Do. pipes	2,152	7	3			
Adjustment of Accounts ..	1,124	12	10			
				3,362	9	1
Deposits on account of House Connection Pipes				200	0	0
Municipal Fund of Madras				17,000	0	0
House Service Pipes, viz. :—						
From Residents	8,026	8	9			
Do. Government	20,277	10	9			
				28,304	3	6
H. H. The Maharajah of Vizianagram's Fountain				10,863	0	0
Total ..				15,25,982	3	6

DISBURSEMENTS.	Rs.	A.	P.
Standing Advance to Executive Engineer..	700	0	0
Sundries and Superintendence, inclusive of expenditure for preparation of the Distribution Scheme	62,171	0	9
Fountains	52,681	5	0
Delivery Channel	1,96,296	7	0
Do. Earthwork Labor	565	12	2
Do. New Roads	1,002	4	10
Repairing Tanks	6,687	14	9
Cast Iron Pipes	7,83,857	4	7
Excavation and laying pipes per R. Woolley.	1,99,728	0	8
Departmental Works in connection with the laying of pipes	42,060	0	2
Charges paid to Mr. May, C.E., in England for passing pipes, &c.	7,658	3	10
Contingent expenses incurred in England..	996	14	2
Opening Ceremony	1,075	11	8
House Service Pipes	7,028	7	9
Advances Recoverable Mr. Gifford ..	21	0	0
Advances Recoverable Mr. R. Woolley ..	4,000	0	0
Waste drain	247	9	9
Interest on Loan on Waterworks ..	48,523	2	6
The Municipal Fund for Sinking Fund, for Liquidation of the Waterworks Loan ..	24,261	9	3
Refund to Municipal Fund for Interest and Sinking Fund paid to Waterworks Loan to 30th June 1872	77,162	0	6
H. H. The Maharajah of Vizianagram's Fountain	4,012	13	0
Advances Recoverable Municipal Fund ..	3,000	0	0
Advances Recoverable Messrs. Ostheider & Co.	600	0	0
Balance with Bank of Madras on the 31st March 1875	1,644	8	5
Total ..	15,25,982	3	6

JOHN C. LOCH,

President of the Municipal Commission.

W. H. AXELBY,

Head Accountant & Book-keeper

Municipal Commissioners' Office, Madras, 1st April 1875.

MUNICIPALITY OF MADRAS.

General Abstract of the Budget Estimate of Receipts and Charges for the year 1875-76.

RECEIPTS.	Budget Estimate, 1875-76.		Budget Estimate, 1874-75.		Increase.	Decrease.	Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1. Rates on Houses, Buildings, and Lands and Ground Rents	2,62,000		2,60,000		2,000	..	2,27,611	2,54,000	1,57,636	
2. Tax on Arts, Trades, Professions, and Callings	90,000		1,00,000		..	10,000	53,510	80,553	43,702	
3. Tax on Liquor License	11,000		12,000		..	1,000	9,738	11,500	9,124	
4. Tax on Carriages on springs and Animals	45,000		46,000		..	1,000	43,384	43,500	24,033	
5. Fees for Registration of Carts and other Vechiles without springs ..	12,500		12,000		500	..	12,776	12,500	6,753	
6. Tolls on Carriages, &c.	52,100		40,000		12,100	..	50,500	40,000	23,333	
7. Miscellaneous	1,01,400		87,060		14,340	..	79,044	86,107	69,499	
Total ..		5,74,000		5,57,060	28,940	12,000	4,76,563	5,28,160	3,34,080	
Balance of Cash ..		..		55,000	..	..	3,683	51,942		
		5,74,000		6,12,060	..	..	4,80,246	5,80,102		

Net Increase in 1875-76 Rupees 16,940.

CHARGES.	Budget Estimate, 1875-76.		Budget Estimate, 1874-75.		Increase.	Decrease.	Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1. Office—										
Salaries and Establishments ..		91,813		93,080	..	1,267	2,15,737	2,20,402	1,46,205	
2. Conservancy—										
Establishment, Labor, and Hire of	1,20,708		1,28,706		..	12,948	20,756	21,917	11,862	
Bullocks	17,450		22,400		..					
Other Charges		1,38,158		1,51,106		5,500	9,989	14,700	3,613	
						..	1,07,349	65,426	24,729	
3. Public Works—				14,200	.. 324	5,100	* 9,005	16,500	8,852	
New		8,700		62,150		30,000	¶ ..	55,000	54,268	
Repairs		62,474		16,500	..	..	31,111	29,497	14,748	
Waterworks		11,400		50,000	..	..	5,670	5,670	2,835	
Reserve for unpaid Bills ..		20,000		29,497	7,371	..	8,788	8,788	4,394	
4. Hospitals and Dispensaries ..		36,868		5,670	..	8,000	14,916	23,000	7,512	
5. Vaccination		5,670		8,788	..	1,700	23,720	24,300	15,872	
6. Contagious Diseases' Act ..		8,788		23,000	..	..	2,703	1,000	696	
7. Educational Grants		15,000		24,300	..	1,200	39,433	85,195	42,295	
8. Lighting		22,600		1,000	..	564	27,145	28,059	18,007	
8. Refunds of Revenue		1,000		87,000	..					
10. Interest on Loan on Waterworks ..		85,800		13,748	..					
11. Miscellaneous		13,184		12,525	800					
12. Contingent		13,325		..	6,000					
13. Government of Red-Hills Water ..		6,000		..	32,580					
14. Arrears		32,580								
Total ..		5,73,360		5,92,564	47,075	66,279	5,16,322	5,99,454	3,54,888	
				19,496	..	..	51,942			
Balance ..		640				..	5,68,264			
		5,74,000		6,12,060	..					

Net Decrease in 1875-76. Rupees 19,204.
* For a portion of the year only.
¶ Rs. 20,151 was disbursed and included in special headings.

Municipal Commissioners' Office, Madras, 3rd May 1875.

JOHN C. LOCH,
President of the Municipal Commission.

MUNICIPALITY

Budget Estimate of Receipts

HEADS OF SERVICE.	Budget Estimate, 1875-76.		Budget Estimate, 1874-75.		Increase.
	RS.	RS.	RS.	RS.	RS.
1. *Rates on Houses, Buildings, and Lands.*					
Arrears of former years ..	25,000		10,000		..
Current Demand of					
1st Division	22,500		23,000		..
2nd do.	47,000		47,500		..
3rd do.	64,000		64,000		..
4th do.	7,000		6,900		..
5th do.	36,000		36,000		..
6th do.	23,000		23,000		..
7th do.	33,000		33,000		..
8th do.	22,000		21,600		..
Total..	2,79,500	2,60,000	2,65,000	2,58,000	2,000
Ground Rents	..	2,000		2,000	..
2. *Tax on Arts, Professions, Trades, and Callings.*					
Arrears of former years ..	33,000		37,000		..
Current Demand of					
1st Division	4,500		4,100		..
2nd do.	22,000		20,900		..
3rd do.	48,000		48,000		..
4th do.	1,000		1,000		..
5th do.	6,700		8,400		..
6th do.	3,000		3,300		..
7th do.	11,500		11,300		..
8th do.	3,300		2,400		..
Total..	1,33,000	90,000	1,36,400	1,00,000	..
3. *Tax on Liquor License.*					
Current Demand of					
1st Division	1,500		1,700		..
2nd do.	2,150		2,050		..
3rd do.	3,000		2,950		..
4th do.	240		300		..
5th do.	1,700		1,950		..
6th do.	260		300		..
7th do.	1,750		2,050		..
8th do.	900		700		..
Total..	11,500	11,000	12,000	12,000	..
4. *Tax on Carriages on springs and Animals.*					
Arrears	3,500		..		..
1st Division	2,400		2,600		..
2nd do.	4,900		5,300		..
3rd do.	5,700		6,200		..
4th do.	1,700		1,800		..
5th do.	9,300		10,100		..
6th do.	6,900		7,500		..
7th do.	7,300		7,900		..
8th do.	4,700		5,000		..
Total..	46,400	45,000	46,400	46,000	..
5. *Fees for Registration of Carts and other Vehicles without springs.*					
Registration of Carts ..	12,500	12,500	12,000	12,000	500
Registration of Transfers ..			52,100		
6. Tolls on Carriages, &c.—					
Carried forward..			4,72,600	12,000	12,100
				40,000	14,600
				4,70,000	

OF MADRAS.

for the year 1875-76.

Decrease.	Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
RS.	RS.	RS.	RS.	
..				
..				
..				
..				
..				
..				
..				
..				
..	2,26,361	2,53,000	1,56,889	
..	1,250	1,000	747	
..				
..				
..				
..				
..				
..				
..				
10,000	53,510	80,553	43,702	
..				
..				
..				
..				
..				
..				
..				
..				
1,000	9,738	11,500	9,124	
..				
..				
..				
..				
..				
..				
..				
..				
1,000	43,384	43,500	24,033	
..	12,776	12,500	6,753	
..	50,500	40,000	23,333	
12,000	3,97,519	4,42,053	2,64,581	

MUNICIPALITY

Budget Estimate of Receipts

HEADS OF SERVICES.	Budget Estimate, 1875-76.		Budget Estimate, 1874-75.		Increase.
	RS.	RS.	RS.	RS.	RS.
Brought forward..		4,72,600		4,70,000	14,600
7 Miscellaneous—					
Government Contribution towards maintenance of Roads	34,997		35,000		
Rent of Market Stalls	9,000		9,000		
Fees for Slaughter Houses ..	6,500		6,300		
Strand Rents	300		500		
Fees for Licenses for dangerous and offensive Trades	5,500		5,500		
Proceeds of sale of rubbish ..	2,500		2,500		
People's Park. Proceeds of sale of Hay and Grass	2,500		4,500		
People's Park. Government grant for Zoological Collections	3,960		3,960		
People's Park. Tiger Collections	1,500		1,800		
People's Park. Swimming Bath	500		....		
People's Park. Miscellaneous..	1,000		1,000		
Grazing and Avenues	4,000		4,000		
Sewage Farms..	3,200		3,000		
Demand and Warrant Fees ..	5,000		3,000		
Fines, Police	600		200		
Do. on Contractors	250		500		
Do. on Departments	2,000		2,000		
Sale Proceeds of Lands, &c. ..	500		1,500		
Do. of old Stores	200		200		
Rent of Model Parcherries ..	800		800		
Napier Park	1,000		600		
Proceeds of the sale of carts, &c., ..	12,000				
Do. do. Bullocks.	700				
Do. do. Boats ..	400				
Water Supply	1,000				
Other Items	1,500	1,01,407	1,200	87,060	14,347
Total..		5,74,007		5,57,060	28,947

Net Increase in

Budget Estimate of Charges

HEADS OF SERVICES.	Budget Estimate, 1875-76.		Budget Estimate, 1874-75.		Increase.
	RS.	RS.	RS.	RS.	RS.
1 OFFICE					
Salaries—					
President	14,400		14,400		..
Absent Allowance	6,000		....		..
Executive Engineer	8,400		8,400		..
Assessor	6,000		6,000		..
Collector	6,000		6,000		..
Sanitary Inspector	4,800		4,800		..
Assistant to the Executive Engineer for two months..	600		3,600		..
Office Assistant	3,600		3,600		..
Auditor	500		500		..
Establishment.		50,300		47,300	3,000
General Department		8,175		6,540	1,635
Collector's Department		15,525		17,220	
Assessor's Department		5,994		6,204	..
Executive Engineer's Department. In-door ..	3,361		4,446		
Executive Engineer's Department. Out-door ..	4,113		5,742		..
		7,474		10,188	
Waterworks. Out-door ..		4,345		5,628	..
Conservancy Department, Appendix A. In-door ..	1,522		1,992		
Conservancy Department, Appendix A. Out-door ..	1,14,890		1,22,178		..
Conservancy Department, Appendix A. Registry of Births & Deaths ..	4,296		4,536		..
Carried forward..	1,20,708	91,813	1,28,706	93,080	4,635

OF MADRAS.

for the year 1875-76.—(*Continued.*)

Decrease.	Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
RS. 12,000	RS. 3,97,519	RS. 4,42,053	RS. 2,64,581	
12,000	4,76,563	5,28,160	3,34,080	

1875-76 Rupees 16,947.

for the year 1875-76.

Decrease.	Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months 1874-75.	EXPLANATORY REMARKS.
RS.	RS.	RS.	RS.	
..				
..				
..				
..				
..				
..				
..				
..				
..				
..	49,023	*47,535	31,935	* The excess is owing to an allowance being paid to the Assistant Engineer.
..	5,857	6,540	4,360	
1,695	14,544	17,452	11,679	
210	8,641	6,731	4,314	
..	4,219	4,432	2,950	
2,714	5,931	5,718	3,825	
1,283	2,214	4,466	2,830	
..	1,985	1,992	1,328	
..	1,18,895	1,21,000	79,960	
..	4,428	4,536	3,024	
5,902	2,15,737	2,20,402	1,46,205	

MUNICIPALITY

Budgnt Estimate of Charges

HEADS OF SERVICE.		Budget Estimate, 1875-76.		Budget Estimate, 1874-75.		Increase.
		RS.	RS.	RS.	RS.	RS.
Brought forward..		1,20,708	91,813	1,28,706	93,080	4,635
2. CONSERVANCY CHARGES OTHER THAN ESTABLISHMENTS. Appendix A.	Ordinary. 13,750					
	Extraordinary.. 3,700	17,450		22,400		..
			1,38,158		1,51,106	
3. PUBLIC WORKS—						
New—Appendix B. ..	..	8,700		14,200		..
Repairs—Appendix C.	..	62,474		62,150		..
Water Works—Appendix D.	..	11,400		16,500		..
			82,574		92,850	
Reserve for unpaid Bills	..		20,000		50,000	..
4. HOSPITALS AND DISPENSARIES	..		36,868		29,497	7,371
5. VACCINATION ..	..		5,670		5,670	..
6. Contagious Diseases' Act	..		8,788		8,788	..
7. Educational Grants ..	..		15,000		23,000	..
8. LIGHTING—						
Maintenance		20,100		21,705		..
Inspector for 10 Months, @ 50 Rs..		500		..		..
Addition		2,000		2,595		..
			22,600		24,300	
9. REFUNDS OF REVENUE ..	..		1,000		1,000	..
10. INTEREST ON LOAN ON WATER WORKS..			85,800		87,000	..
11. MISCELLANEOUS.—						
People's Park		11,628		11,800		..
Napier Park		1,028		1,120		..
Fire Engine Maintenance and Repairs		528		528		..
Engineer's Stores Godown rent ..		..		300		..
			13,184		13,748	
12. CONTINGENT—						
Stationery		2,000		2,200		..
Printing Charges		2,200		2,200		..
Advertising Charges		1,200		1,200		..
Acting Allowances		..		1,000		..
Extra Writers		100		100		..
Law Charges including Stamp Duty		1,500		2,000		..
Insurance on Office Premises, &c...		125		125		..
Office Furniture		200		200		..
Pensions and Gratuities ..		5,000		2,500		..
Miscellaneous		1,000		1,000		..
			13,325		12,525	800
13. Government for Red Hills water ..		..	6,000			6,000
14. Payment of Arrears		..	32,580			32,580
Total..			5,73,360		5,92,564	51,386

Net Decrease in

OF MADRAS.

for the year 1875-76.—(*Continued.*)

Decrease.	Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
RS.	RS.	RS.	RS.	
5,902	2,15,737	2,204	1,46,205	
..	20,756	21,917	11,862	
12,948				
	9,989	14,700	2,613	
..	1,07,349	65,426	24,729	
10,276	*9,005	16,500	8,852	
30,000	¶..	55,000	54,268	
..	31,111	29,497	14,748	
..	5,670	5,670	2,835	
..	8,788	8,788	4,394	
8,000	14,916	23,000	7,512	Decrease is anticipated owing to Salary grants being discontinued.
..	22,640	22,300	14,896	
1,700	1,080	2,000	976	
..	2,703	1,000	696	
1,200	39,433	85,195	42,295	
..	11,487	13,900	9,692	
..	1,123	1,120	722	
..	2,926	664	488	
564	300	200	141	
..	1,216	2,200	1,866	
..	1,969	2,200	1,427	
..	1,467	1,200	628	
..	..	1,000	213	
..	35	100	35	
..	3,056	1,500	501	
..	125	125	..	
..	187	350	294	
..	2,402	2,500	1,663	
..	852	1,000	337	
70,590	5,16,322	5,99,454	3,54,883	

875-76, Rs. 19,204.

* For a portion of the year only.

¶ Rs. 20,151 was disbursed and included in special headings.

APPENDIX A.

SANITARY DEPARTMENT.

STATEMENT OF CHARGES FOR THE YEAR 1875-76.

GENERAL ESTABLISHMENT.	Budget Estimate, 1875-76.		Budget Estimate, 1874-75.		Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Conservancy, In-door ..		1,522		1,992	1,985	1,992	1,328	
Do. Out-door ..	1,07,726		1,11,688					
Boat Establishment (for three months, for 1875-76)	208½		1,554					
Rubbish Depôt Establishment	670		1,500		1,15,917	1,17,600	77,702	
Slaughter Houses ..	2,814		2,814					
General Market ..	1,140		1,140					
Workshops (for two month, for 1875-76) ..	250		1,682		1,329	1,600	1,010	
Maintenance, Sewage Farms	2,082		1,800		1,649	1,800	1,248	
		1,14,890½		1,22,178				
Registry of Births and Deaths	..	4,296		4,536	4,428	4,536	3,024	
Ordinary Charges other than Establishments.		1,20,708½		1,28,706				
Hire of carts for nine months	4,300							
New Carts	..		1,000		..	1,000	..	
Repair of Carts and Stores.	450		4,000		4,116	3,000	2,057	
Do. of Boats ..	..		400		..	400	..	
Main Drain	2,000		2,000		2,003	2,000	1,998	
Screw pile drain ..	500		1,000		..	1,000	110	
Digging pits	4,500		4,500		4,677	4,500	3,271	
Killing Dogs	1,000		1,000		1,267	1,517	1,517	
Sanding Latrines ..	1,000		1,500		965	1,500	770	
Removal of Monkeys ..	..	13,750	100	15,500	300	100	..	
Extraordinary Charges.								
Epidemic Charges and Contigent	1,000		2,000		3,286	2,000	876	
Iron Gratings ..	300		500		17	500	156	
Extension, Sewage Farm.	1,000		1,000		531	1,000	598	
Dust Boxes	1,000		3,000		3,196	3,000	117	
Clothing	400	3,700	400	6,900	397	400	392	
Total..	..	1,38,158½	..	1,51,106	1,46,063	1,49,445	96,174	
Lighting Maintenance ..	20,100	..	21,705	..	22,640	22,300	14,896	
Inspector for 10 months, @ 50 Rs.	500	..	..	..	..	..	..	
Do. addition ..	2,000	22,600	2,595	24,300	1,080	2,000	976	

APPENDIX B.

PUBLIC WORKS—NEW.

DETAILED ESTIMATE of Charges for Works proposed to be carried out by the Municipal Commissioners for the Town of Madras during the year 1875-76.

Municipal Division.	No.	Locality.	Description.	Budget Estimate, 1875-76.		Budget Estimate, 1874-75.		Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
			New Buildings.								
	1		Constructing Public Latrines ..	1,000		3,000		805	3,000	68	
	2		Do. Urinals ..			500		....	500	....	
	3		Do. Cart Sheds ..	....			3,500	....		....	
	4		Do. Fireworks Worshops ..	1,000		2,000		805	3,500	68	
			Total..		2,000		3,500				
			Roads.								
	5		Making new Street Boards ..	200		200		75	200	....	
	6		New Metalling of Roads ..	2,000		4,000		4,217	4,000	61	
			Total..		2,200		4,200	4,292	4,200	61	
			Improvements.								
	7		Improving and extending Burial and Burning-grounds.	1,000		2,000		725	2,000	1,194	
	8		Constructing Cart Stands ..	500		1,000		699	1,000	284	
	9		Erection and Improvement of Parcherries and Hutting-grounds.	1,500		2,000		871	2,000	666	
			Fencing Road sides and River banks ..	....		500		....	500	....	
			Total..		3,000		5,500	2,295	5,500	2,144	
			Drains.								
	10		Constructing New Drains ..		1,500		1,000	2,597	1,500	340	
			Grand Total..		8,700		14,200	9,989	14,700	2,613	

APPEN

PUBLIC

DETAILED ESTIMATE of Charges for Repairs proposed to be carried out by the

NATURE OF REPAIRS.	Budget Estimate, 1875-76.		Budget Estimate, 1874-75.	
Buildings.	RS.	RS.	RS.	RS.
Repairing Slaughter Houses	500		600	
Do. General Market	500		600	
Do. Latrines	500		1,500	
Do. Cart Sheds	..		500	
Do. Office Premises	300		500	
Do. Public Wells	50		250	
Do. Dust Bins	300		500	
Do. Walls on Road sides	300		500	
Do. Toll Gates	100		100	
Do. Model Parcherries	300	2,850	500	5,550
Total..		2,850		5,550
Roads.				
Maintenance of Roads	50,000		45,000	
Repairing Wooden Railing in Roads	300		500	
Do. Street Boards	200		200	
Removing Prickly Pears	200		300	
Watering Mount Road, Popham's Broadway, General Hospital Road, and North Beach Road ..	1,624		2,300	
Numbering Doors	100	52,424	100	48,400
Total..		52,424		48,400
Drains.				
Repairing and Rebuilding Masonry Drains ..	2,000		3,000	
Do. Screw Pile Drain	200	2,200	200	3,200
Total..		2,200		3,200
Miscellaneous.				
Planting Avenue	4,000		4,000	
Planting Esplanade and Maintaining wire fence ..	1,000	5,000	1,000	5,000
Total..		5,000		5,000
Grand Total..		62,474		62,150

APPEN

PUBLIC

MADRAS

DETAILED ESTIMATE of Charges for Works and Repairs, &c., proposed to be carried

PARTICULARS.	Budget Estimate, 1875-76.		Budget Estimate, 1874-75.	
	RS.	RS.	RS.	RS.
Maintenance of 7 Miles of Delivery Channel Work, Fencing, Masonry, &c.	2,200		3,500	
Repairs to Fountains	2,000		2,500	
Maintenance of the system of pipes laid down ..	2,000		5,000	
Pipe laying extension	3,000		3,000	
Construction of Extra Fountains	2,000		2,000	
Stationery, Printing, and Contingent Charges ..	200	11,400	500	16,500
Total..	..	11,400		16,500

65

DIX C.

WORKS—REPAIRS.

Municipal Commissioners for the Town of Madras during the year 1875-76.

Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
RS.	RS.	RS.	
820	1,250	143	
24	1,476	6	
1,889	1,500	165	
362	1,000	341	
388	500	299	
191	250	62	
173	500	7	
1,932	1,000	253	
54	100	..	
80	500	..	
5,913	8,076	1,276	
89,944	45,000	16,967	
1	500	25	
75	200	4	
71	300	15	
3,362	3,000	2,217	
240	100	..	
93,693	49,100	19,228	
3,203	3,000	756	
..	250	118	
3,203	3,250	874	
3,677	4,000	2,896	
863	1,000	455	
4,540	5,000	3,351	
1,07,349	65,426	24,729	

DIX D.

WORKS.

WATERWORKS.

out by the Municipal Commissioners for the Town of Madras during the year 1875-76

Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
RS.	RS.	RS.	
4,343	3,500	2,388	
1,239	2,500	1,418	
3,063	5,000	3,577	
..	3,000	593	These items by no means show the demand for extension of water supply— any sum up to Rs. 50,000 could be easily appropriated for this purpose.
..	2,000	609	
360	500	267	
9,005	16,500	8,852	

MUNICIPALITY

SALARIES—

OFFICE.	Budget Estimate, 1875-76.		OFFICE.	Budget Estimate, 1874-75.	
	RS.	RS.		RS.	RS.
President	1,200		President	1,200	
Absentee Allowance to do ..	600		Executive Engineer ..	700	
Executive Engineer ..	700		Assessor	500	
Assistant to do. ..	..		Collector	500	
Assessor	500		Assistant to the Executive Engineer	300	
Collector	500		General Manager	300	
Office Assistant	300		Sanitary Inspector ..	400	
Sanitary Inspector ..	400				
Monthly ..		4,200	Monthly ..		3,900
For 10 months ..		42,000			
Add for April & May 1875 ..		7,800			
		49,800			
Annually ..		49,800	Annually ..		46,800
Yearly Charge.			*Yearly Charge.*		
Auditor		500	Auditor		500
Total ..		50,300	Total ..		47,300

ESTAB-

GENERAL

OFFICE.	Budget Estimate, 1875-76.		OFFICE.	Budget Estimate, 1874-75.	
	RS.			RS.	RS.
Manager and Bookkeeper ..	200		Head Accountant and Bookkeeper	200	
Accountant	70		Deputy do. ..	70	
Do.	50		Accountant	40	
Do.	45		Auditor	40	
Clerk	40		Registrar	40	
Do.	35		Writer	30	
Do.	25		Do.	22½	
Do.	15		Do.	10	
Recordkeeper	35		Moochee	9	
2 Moochees	*b* 19		Duffodar	12	
Head Attender	12		4 Peons	32	
4 Attenders	32		2 Gate Watching Peons ..	14	
Watching Peons	14		2 Punkahmen	10	
3 Punkah-pullers ..	*c* 15		Water Brahmin	12	
Water Brahmin	12		Water Woman	3½	
Sweeper	5½				
Scavenger	5				
Stores.					
Storekeeper	50				
Clerk	15				
2 Lascars	14				
Monthly ..		708½	Monthly ..		545
For 10 months ..		7,085			
Add for April & May 1875 ..		1,090			
Annually ..		8,175	Annually ..		6,540

OF MADRAS.

GENERAL DEPARTMENT.

Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
RS.	RS.	RS.	
49,023	*a* 47,535	31,935	*a* The excess is owing to an allowance to the Assistant Engineer.

LISHMENT.

DEPARTMENT.

Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
RS.	RS.	RS.	
			b For all Departments.
			c To serve in the Assessor's Department also.
5,857	6,540	4,360	

ESTABLISHMENT.

COLLECTOR'S DEPARTMENT.

Office.	Budget Estimate, 1875-76.		Office.	Budget Estimate, 1874-75.		Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for eight Months, 1874-75.	Explanatory Remarks.
	Rs.	Rs.		Rs.	Rs.				
In-door.									
Head Clerk (for General supervision) ..	60		Manager	60					
Do. (for distraint)	50		Do. (Distraint Department) ..	50					
Accountant (Head Cashier)	60		Head Cashier	60					
Do. (Deputy do.)	40		Deputy do.	40					
Do.	30		Check Register Poster	30					
Do.	25		Accountant	25					
Examiner	40		Examiner	40					
Clerk (for Trade and Liquor Taxes) ..	30		Clerk (Trade Tax)	30					
Do. (Do.)	30		Do. (do.)	30					
Do. (for Wheel Tax)	30		Registrar (Carriage License)	30					
Do. (for Cart Tax)	17½		Do. (Cart Registration)	17½					
Do. (for distraint)	17		Clerk (for distraint)	17					
Do. (do.)	14		Do. (do.)	14					
Do. (for sale and remission)	12		Do. (do.)	12					
Do. (Reader)	10		Reader	10					
Shroff	21		Shroff	21					
Head Attender	10		Head Peon	10					
5 Attenders	35	45	6 Peons	42	52				
		531½							
			Cash Register Poster		16				
Out-door.			Clerk (Trade Tax)		15				
			Clerk (Remission Department)		21				
Distraining Officer	40								
Do. } For distraint of all	35		Inspector }		25				
Do. } Taxes.	30		Do. } Distraint Department.		25				
Do. }	25		Do. }		25				
			Do. }		20				
Inspector (for Ground-rents)	25		Inspector (Ground-rents)		25				
Carried forward ..	155		Carried forward ..		710½				

ESTABLISHMENT.

COLLECTOR'S DEPARTMENT.—(*Continued.*)

Office.	Budget Estimate, 1875-76.		Office.	Budget Estimate, 1874-75.		Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1875-76.	Explanatory Remarks.
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ..	155	531½	Brought forward ..	710½					
16 Conicopillays (for House and Land Rates) ..	224		19 Conicopillays (H. and L. R.) ..	266					
1 do. ..	10½		1 do. ..	10½					
Head Inspector (Wheel Tax) ..30									
Horse allowance..15									
	45		1 Inspector (Carriage License) ..	30					
4 Sub-Inspectors (Wheel Tax) ..	100		4 Inspectors (do.) ..	100					
6 Conicopillays (Trade and Wheel Taxes) ..	84	}	3 do. do. ..	60					
1 do. do. ..	12	}	8 Conicopillays (Trade Tax) ..	112					
2 do. (Ground Rents) ..	24		2 do. (Ground Rents) ..	24					
1 do. (Miscellaneous) ..	12								
2 Hurkarahs (Carts) ..	17		2 Hurkarahs (Carts) ..	17					
			Coolies ..	30					
		683½							
Monthly ..		1,215	Monthly ..		1,360				
For 10 months ..		12,150							
Add for April and May 1875 ..		2,740							
Annually ..		14,890	Annually ..		16,320				
Yearly Charges.			*Yearly Charges.*						
Extra Clerks ..		335	Extra Writers ..		500				
			Extra Coolies for Distraint Department ..		100				
Extra Coolies ..		300	Commission to Distraint Inspector ..		300				
Total ..		15,525	Total ..		17,220				

ESTABLISHMENT.

COLLECTOR'S DEPARTMENT.

OFFICE.	Budget Estimate, 1875-76.		OFFICE.	Budget Estimate, 1874-75.		Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for eight Months, 1874-75.	EXPLANATORY REMARKS.
	RS.	RS.		RS.	RS.				
In-door.									
Head Clerk (for General supervision) ..	60		Manager	60					
Do. (for distraint)	50		Do. (Distraint Department) ..	50					
Accountant (Head Cashier)	60		Head Cashier	60					
Do. (Deputy do.)	40		Deputy do.	40					
Do.	30		Check Register Poster	30					
Do.	25		Accountant	25					
Examiner	40		Examiner	40					
Clerk (for Trade and Liquor Taxes) ..	30		Clerk (Trade Tax)	30					
Do. (Do.)	30		Do. (do.)	30					
Do. (for Wheel Tax)	30		Registrar (Carriage License)	30					
Do. (for Cart Tax)	17½		Do. (Cart Registration)	17½					
Do. (for distraint)	17		Clerk (for distraint)	17					
Do. (do.)	14		Do. (do.)	14					
Do. (for sale and remission)	12		Do. (do.)	12					
Do. (Reader)	10		Reader	10					
Shroff	21		Shroff	21					
Head Attender	10		Head Peon	10					
5 Attenders	35	45	6 Peons	42	52				
		531½							
			Cash Register Poster		16				
			Clerk (Trade Tax)		15				
Out-door.			Clerk (Remission Department)		21				
Distraining Officer	40		Inspector		25				
Do. } For distraint of all	35		Do. } Distraint Department.		25				
Do. } Taxes.	30		Do.		25				
Do.	25		Do.		20				
			Do.		25				
Inspector (for Ground-rents)	25		Inspector (Ground-rents)						
Carried forward ..	155		Carried forward ..		710½				

ESTABLISHMENT.

COLLECTOR'S DEPARTMENT.—(*Continued.*)

OFFICE.	Budget Estimate, 1875-76.		OFFICE.	Budget Estimate, 1874-75.		Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1875-76.	EXPLANATORY REMARKS.
	RS.	RS.		RS.	RS.	RS.	RS.	RS.	
Brought forward ..	155	531½	Brought forward ..	710½					
16 Conicopillays (for House and Land Rates) ..	224		19 Conicopillays (H. and L. R.) ..	266					
1 do. ..	10½		1 do. ..	10½					
Head Inspector (Wheel Tax) ..30									
Horse allowance..15									
	45		1 Inspector (Carriage License) ..	30					
4 Sub-Inspectors (Wheel Tax) ..	100		4 Inspectors (do.) ..	100					
			3 do. do. ..	60					
6 Conicopillays (Trade and Wheel Taxes) ..	84		8 Conicopillays (Trade Tax) ..	112					
1 do. do. ..	12								
2 do. (Ground Rents) ..	24		2 do. (Ground Rents) ..	24					
1 do. (Miscellaneous) ..	12								
2 Hurkarahs (Carts) ..	17		2 Hurkarahs (Carts) ..	17					
			Coolies ..	30					
		683½							
Monthly ..		1,215	Monthly ..		1,360				
For 10 months ..		12,150							
Add for April and May 1875 ..		2,740							
Annually ..		14,890	Annually ..		16,320				
Yearly Charges.			*Yearly Charges.*						
Extra Clerks ..		335	Extra Writers ..		500				
			Extra Coolies for Distraint Department ..		100				
Extra Co[illegible] ..		300	Commission to Distraint Inspector ..		300				
Total ..		15,525	Total ..		17,220				

ESTABLISH-

ASSESSOR'S

OFFICE.	Budget Estimate, 1875-76.		OFFICE.	Budget Estimate, 1874-75.	
	RS.	RS.		RS.	RS.
Head Clerk	*60		Manager	60	
2 Clerks	40		2 Clerks	40	
3 Do.	45		3 Do.	45	
4 Inspectors	220		4 Inspectors	220	
Maistry	35		2 Maistries	60	
2 Do.	50		1 Do.	25	
3 Attenders	21		4 Peons	28	
			Punkahman	4	
Monthly..		471	Monthly..		482
For 10 months..		4,710			
Add for April & May 1875..		964			
Annually..		5,674	Annually..		5,784
Yearly Charges.			*Yearly Charges.*		
Commissioners' Fees..		320	Commissioners' Fees ..		320
			Extra Writers ..		100
Total..		5,994	Total..		6,204

ESTABLISH-

ENGINEER'S

OFFICE.	Budget Estimate, 1875-76.		OFFICE.	Budget Estimate, 1874-75.	
In-door.	RS.	RS.	*In-door.*	RS.	RS.
Head Clerk	60		Manager	50	
Estimator	50		Examiner & Estimator ..	80	
Draughtsman	30		Draughtsman	30	
Clerk	35		2nd or Current Writer ..	35	
Do.	25		3rd or Bill Writer ..	21	
			4th or Report Writer ..	17½	
			Estimate Writer ..	12	
Attender	8		Head Peon	8	
Do.	7		Peon	7	
			2 Lascars	12	
			Sweeper & waterwoman ..	2	
Waterworks.			*Waterworks.*		
			Head Writer	40	
Clerk	40		Asst. do.	15	
Attender	7		Peon	6	
			Storekeeper	35	
Monthly..		262	Monthly..		370½
For 10 months..		2,620			
Add for April & May 1875..		741			
Annually..		3,361	Annually..		4,446

MENT.

DEPARTMENT.

Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
RS.	RS.	RS.	
			* The future incumbent to draw Rs. 50 only.

MENT.

DEPARTMENT.

Actuals, 1873-74.	Regular Estimate, 1874-75	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
RS.	RS.	RS.	

ESTABLISHMENT.

ENGINEER'S DEPARTMENT.—(*Continued.*)

OFFICE.	Budget Estimate, 1875-76.		OFFICE.	Budget Estimate, 1874-75.		Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
	RS.	RS.		RS.	RS.	RS.	RS.	RS.	
Out-door.									
Overseer ..	55		Overseer ..	55					
Do. ..	50		Do. ..	50					
2 Do. ..	90		2 Do. ..	90					
1 Do. ..	40		1 Do. ..	40					
2 Do. ..	70		1 Do. ..	70					
2 Lascars ..	12		1 Do. ..	12					
			2 Lascars ..						
			Building Overseer ..						
			Storekeeper ..						
			3 Conicopillays ..						
			6 Head Coolies ..						
Monthly ..	317		Monthly ..	317		478½			
For 10 months ..	3,170		For 10 months ..	3,170		5,742			
Add for April & May 1875 ..	943		Add for April & May 1875 ..	943					
Annually ..	4,113		Annually ..	4,113		469			
Waterworks, Out-door.			*Waterworks, Out-door.*						
Foreman ..	115		Supervisor ..	300					
Head Walkman ..	15		Foreman ..	115					
2 Walkmen ..	26		Overseer ..	15					
2 do. ..	20		2 Lascars ..	26					
Head Turnkey ..	20			20					
3 Turnkeys ..	45			20					
8 Assistant Turnkeys ..	56			45					
2 Head Coolies ..	12			56					
7 Mile Coolies ..	35			12					
Monthly ..	344		Monthly ..	344					
For 10 months ..	3,440		For 10 months ..	3,440					
Add for April & May 1875 ..	905		Add for April & May 1875 ..	905					
Annually ..	4,345		Annually ..	4,345					

ESTABLISHMENT.

FIRE ENGINE MAINTENANCE AND REPAIRS.

OFFICE.	Budget Estimate, 1875-76.		OFFICE.	Budget Estimate, 1874-75.		Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
	RS.	RS.		RS.	RS.	RS.	RS.	RS.	
Superintendent ..	20		Superintendent ..	20					
4 Lascars ..	24		4 Lascars ..	24					
Monthly ..		44	Monthly ..		44				
Annually ..		528	Annually ..		528				
			Engineer's Stores Godown Rent ..		300				

PUBLIC PARKS.

PEOPLE'S PARK.

OFFICE.	Budget Estimate, 1875-76.		OFFICE.	Budget Estimate, 1874-75.		Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
	RS.	RS.		RS.	RS.	RS.	RS.	RS.	
Superintendent ..	100		Superintendent ..	80					
Clerk ..	25		Writer ..	20					
2 Sergeants ..	30		2 Constables ..	30					
Maistry ..	15		Garden Maistry ..	15					
Do. ..	7		Do. ..	7					
18 Gardeners ..	90		18 Gardeners ..	90					
5 Boys ..	15		5 Boys ..	15					
8 Peons ..	48		8 Watchmen ..	48					
2 Lamp-lighters ..	12		2 Lamp-lighters ..	12					
1 Bullock Driver.	5		Bullock Driver ..	5					
Toty ..	1		Toty ..	1					
Monthly ..		348	Monthly ..		323				
Annually ..		4,176	Annually ..		3,876				
Other Charges.			*Other Charges.*						
Oil for lighting ..	156		Oil for lighting ..	156					
Carts and candles for Band ..	144		Carts and candles for Band ..	144					
Feeding 1 pair of Bullocks ..	144		Feeding 1 pair of Bullocks ..	144					
Clothing to Peons ..	100		Clothing to Peons ..	100					
Repairing Gates and Railings ..	300		Repairing Gates and Railings ..	300					
Do. Buildings, Cages, &c. ..	1,500		Do. buildings, Cages, &c. ..	1,500					
Additional accommodation for Animals ..	500		Additional accommodation for Animals ..	500					
Weeding and Cutting Hay ..	600		Weeding and Cutting Hay ..	1,000					
Sundries ..	120		Sundries ..	120					
		3,564			3,964				
Carried over ..		7,740	Carried forward ..		7,840				

PUBLIC PARKS.

PEOPLE'S PARK.—(*Continued.*)

OFFICE.	Budget Estimate, 1875-76.	Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
	Rs.	Rs.	Rs.	Rs.	
Brought forward..	7,740				
Zoological Collection.					
Establishment	585				
Feeding Animals	3,075				
	3,660				
Feeding Animals	11,400				
Annually..					
Swimming Bath.					
Constable..	10				
Cleaner	5				
Toty	2				
Monthly..	17				
Annually..	204				
Clothing to Constable.. ..	24				
	228				
Total..	11,628				

NAPIER PARK.

OFFICE.	Budget Estimate, 1875-76.	Actuals, 1873-74.	Regular Estimate, 1874-75.	Actuals for 8 months, 1874-75.	EXPLANATORY REMARKS.
Peon	6				
Do.	5				
4 Gardeners	20				
4 Boys	12				
Monthly..	43				
Annually..					
Quit Rent.. ..	516				
Clothing to Peons ..	200				
Weeding and Cutting Hay, &c. ..	12				
Annual Total..	300				
	1,028				
Peon	6				
4 Gardeners ..	20				
4 Boys	12				
Superintendent ..	20				
Monthly..	58				
Annually..	696				
Clothing to Supt. and Peons ..	24				
Weeding and Cutting Hay, &c. ..	400				
Annual Total..	1,120				

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SANITARY DEPARTMENT FOR 1875-76.

OFFICE ESTABLISHMENT.

OFFICE.	Budget Estimate, 1875-76.		OFFICE.	Budget Estimate, 1874-75.	
In-door.					
Head Clerk	45		Manager	70	
Clerk	25		Clerk	25	
Do.	20		Do.	20	
Do.	15		Do.	15	
2 Peons	14		3 Peons	21	
			Recordkeeper	10	
			Scavenger	5	
Monthly..		119	Monthly..		166
For 10 Months..		1,190			
Add for April and May 1875..		332			
Annually..		1,522	Annually..		1,992
Out-door.					
Overseer	60		2 Overseers	140	
Do.	55		3 Do.	165	
Do.	50		1 Do.	50	
Do.	45		2 Do.	90	
Do.	40		1 Do.	30	
Do.	35		5 Do.	125	
2 Do.	60		7 Peons	63	
2 Do.	50		7 Do.	56	
8 Peons	72		45 Do.	315	
8 Do.	64		Tunnel Syrang	7	
24 Do.	168		3 Burial and Burning-ground Peons	10½	
Tunnel Syrang	7				
3 Burial and Burning-ground Peons ..	10½				
	716½			1,051½	
Labor	3,543		Labor	3,561	
Contractor for 312 pairs of Bullocks	4,680		Contractor for 312 pairs of Bullocks	4,695	
Monthly..		8,939½	Monthly..		9,307½
For 10 Months..		89,395			
Add for April & May 1875..		18,331			
Annually..		1,07,726	Annually..		1,11,868

SANITARY DEPARTMENT FOR 1875-76.—(*Continued.*)

GENERAL MARKET.

Office.	Budget Estimate, 1875-76.		Office.	Budget Estimate, 1874-75.	
Superintendent ..	35		Superintendent ..	35	
Conicopillay ..	12		Conicopillay ..	12	
3 Peons ..	18		3 Peons ..	18	
4 Coolies ..	20		4 Coolies ..	20	
2 Latrine men ..	10		2 Latrine men ..	10	
Monthly..		95	Monthly..		95
Annually..		1,140	Annually..		1,140

WORKSHOP.

Office.	Budget Estimate, 1875-76		Office.	Budget Estimate, 1874-75.	
			Storekeeper ..	25	
			Dy. do. ..	10	
			Writer ..	10	
			Carpenter ..	14	
			2 do. ..	24	
			1 do. ..	10	
			Ironsmith ..	13	
			Hammer man ..	7	
			Bellows boy ..	3½	
			Peon ..	7	
			Monthly..		123½
			Annually..		1,482
			Extra labor and contingencies..		200
			Total..		1,682

SEWAGE FARMS.

Office.	Budget Estimate, 1875-76.		Office.	Budget Estimate, 1874-75.	
Superintendent ..	20		Superintendent ..	25	
Do. ..	10		8 Piccottahmen ..	48	
11 Piccottahmen ..	72		Gardener ..	7	
Gardener ..	10		4 do. ..	20	
3 do. ..	15		1 do. ..	4	
10 Boys ..	30		8 Boys ..	24	
Extra Coolies ..	15		Extra Coolies ..	22	
Monthly..		172	Monthly..		150
For 10 Months..		1,720			
Add for April & May 1875..		362			
Annually..		2,082	Annually..		1,800

SANITARY DEPARTMENT FOR 1875-76.—(*Continued.*)

RUBBISH BOAT ESTABLISHMENT.

Office.	Budget Estimate, 1875-76.		Office.	Budget Estimate, 1874-75.	
Peon..	8		Peon..	8	
2 Boatmen	14		4 Boatmen	28	
5 Men Coolies	27½		5 Depôt Coolies	27½	
5 Women Coolies ..	20		2 do. do.	10	
			Maistry	7	
			10 Women	40	
			3 Girls	9	
Monthly..		69½	Monthly..		129½
For 3 months..		208½	Annually..		1,554

RUBBISH DEPOT ESTABLISHMENT.

Office.	Budget Estimate, 1875-76.		Office.	Budget Estimate, 1874-75.	
3 Superintendents ..		45	Superintendent, 1st Grade ..	25	
For 10 months..		450	2 Do. 2nd do. ..	40	
Add for April and May 1875..		220	12 Coolies	60	
			Monthly..		125
Annually..		670	Annually..		1,500

SLAUGHTER HOUSES.

Office.	Budget Estimate, 1875-76.		Office.	Budget Estimate, 1874-75.	
Superintendent	37		Superintendent	37	
Do.	35		Do.	35	
Do.	30		Do.	30	
2 Conicopillays. ..	24		2 Conicopillays.. ..	24	
1 do. ..	8		1 do.	8	
Peon..	7		Peon..	7	
7 Coolies	38½		7 Coolies	38½	
11 do.	55		11 do.	55	
Monthly..		234½	Monthly..		234½
Annually..		2,814	Annually..		2,814

REGISTRY OF BIRTHS AND DEATHS.

Office.	Budget Estimate, 1875-76.		Office.	Budget Estimate, 1874-75.	
Clerk	4[illegible]		Head Clerk	40	
8 Registrars	240		2nd Clerk	15	
			8 Registrars	240	
6 Conicopillays	60		6 Conicopillays	60	
2 Attenders	14		2 Peons	14	
Monthly..		354			
For 10 months..		3,540	Moochee	9	
Add for April and May 1875..		756	Monthly..		378
Annually..		4,296	Annually..		4,536

DEPARTMENT OF REVENUE, AGRICULTURE, AND COMMERCE.

NOTIFICATIONS.

CUSTOMS AND SALT.

Simla, the 18th June 1875.

No. 201.—In exercise of the power conferred by Section 10 of the Inland Customs Act, 1875, the Governor-General in Council is pleased to prohibit the manufacture of salt and the manufacture and refining of saltpetre throughout the whole of the territories mentioned in Section I,, Clause 3 of the said Act, except in such places and subject to such conditions in and subject to which such manufacture and refining were lawful on the first day of March 1875.

No. 207.—In exercise of the power conferred by Section 28 of Act VIII. of 1875, the Governor-General in Council is pleased to direct that after the 1st of September 1875, no salt shall be imported into the Central Provinces across the river Nerbudda at any point west of that where the Inland Customs Line crosses the said river, except such salt as is brought by the Indore State Railway to Khandwa on payment of the duty of Rs. 3 per maund of three thousand two hundred tolas weight.

A. O. HUME,
Secy. to the Govt. of India.

FOREIGN DEPARTMENT.

NOTIFICATION.

POLITICAL.

Simla, the 18th June 1875.

No. 1766 *P.*—His Excellency the Viceroy and Governor-General in Council is pleased to recognize the appointment of Mr. J. A. Will, as German Consul at Cocanada.

C. U. AITCHISON,
Secy. to the Govt. of India.

FINANCIAL DEPARTMENT.

NOTIFICATIONS.

ACCOUNTS.

Simla, the 18th June 1875.

No. 1581.—*Bills drawn upon India by the Secretary of State in the year* 1875-76 *to end of June* 1875, *including bills drawn before* 1*st April* 1875, *but paid since that date or still outstanding.*

	£	Rupees.	Average rate.	Loss compared with outturn at an exchange of 2*s.* rupee.
Estimated for the whole year ..	20[illegible],000	15,69,00,000	1-9·87	1,39,00,000
Actual to date	4,[illegible],742	4,86,62,000	1-9·78	44,94,580
Remains to make estimate good ..	9,883,258	10,82,38,000	1-9·91	94,05,420

Estimated loss on bills for Rs. 4,86,62,000 at 1-9·87 .. Rs. 42,93,197.
Actual " " " .. " 44,94,580.
Loss in excess of estimate .. " 2,01,383.

LEAVE AND ALLOWANCES.

The 18th June 1875.

No. 1578.—The Governor-General in Council is pleased to rule that when an Assistant Conservator of Forests, appointed by the Secretary of State, is provided with a free passage to India which does not include food, he may recover from the Government the expenditure actually incurred by him for food on the voyage.

PENSIONS AND GRATUITIES.

The 18th June 1875.

No. 1550.—The Governor-General in Council directs that the following be added to Section 64 of the Civil Pension Code:—

A gratuity on the superior scale under this section is calculated upon the emoluments which the officers draw when last in superior service. A gratuity on the inferior scale is calculated upon the pay (whether on the superior or inferior scale) which he drew immediately before retirement from service.

R. B. CHAPMAN,
Secy. to the Govt. of India.

Republished by order of the Governor in Council.

D. F. CARMICHAEL,
Offg. Chief Secretary.

COMPTROLLER-GENERAL'S OFFICE.

NOTICE.—The rate of exchange chargeable on issue of Over[illegible] Orders has been raised to 1s. 9[illegible] per Schedule 11.

E. F. HARRISON,
Comptroller-General.

Money Order Branch, Calcutta,
8th June 1875.

PUBLIC WORKS DEPARTMENT.

THE undermentioned Student obtained a Taluq Overseer's Certificate at the examination of Civil Engineering College held in May last:—

Name.	For what grade.	Remarks.
Mr. T. A. Monisse ..	Taluq Overseer.	P. W. D.

JOHN MULLINS, Lieut.-Col., R.E.,
Offg. Secy. to Govt., P.W.D.

Ootacamund, 25th June 1875.

Municipal Commissioners' Office. 79

G. N° 1149 Madras, 16th June 1875.

From

L. R. Burrows Esqre
Actg President Municipal Commissioners
Madras

To

The Hon'ble D. F. Carmichael
Esqre Chief Secretary to Government
Ootacamund.

Sir,

The undersigned in
Letter G. N° 1101 of 9th instant not having
received in Last Evening's England Mail
Collection of taxes being demanded and levied
by the want of that Authority I have the
honor, in forwarding Copy of the Proceedings
Referred to, to request that Government
will be pleased to direct its publication in
the next Gazette of the levy of the taxes to be
approved by Government as requested in this
Office Letter G. N° 138 of the 28th ultimo.

I have the honorable to be
Sir,
Your most obedient Servant,

L. R. Burrows
Actg President
Municipal Comr

Fort Boo: 21st June 75-
& ult 1335-

A 81

Financial Department

Octacamund.

Notification

Under the provisions of the Madras Municipal Act IX. of 1867, the Governor in Council approves of the levy of the following taxes, tolls, and rates for 1875-76

1st— A rate at 7½ per cent on the value of houses, buildings, and lands as provided in Sections 69 to 82.

2nd— A Tax on Arts, Professions, Trades or callings and Liquor License Taxes as provided in Sections 57 to 62 and Schedule C. and C II. respectively of the said Act.

3rd— A Tax on Carriages and Animals under Sections 36 to 43 and Schedule A of the Act

4th— Fees on registration of Vehicles without springs under Sections 46 and 47.

5th— Tolls on Carriages and Animals entering the Municipal limits under Sections 49 to 55 and Schedule B of the said Act.

By order of the Right Honourable the Governor in Council.

D Ramaswamy

Ag Chief Secretary

Rec'd 14th Nov 1875

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Financial Department

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letters from the Offg. President of the Madras Municipality dy 28th May and 9th June 1875, Gs. Nos 138 and 141.

Order thereon - Abstract issued 21st June 1875. No 1335.

The Govt sanction the levy for the year 1875-76, of the rates, tolls and taxes proposed by the Commissioners in their Resolution of the 6th May 1875, and direct the publication of a Notification to that effect in the Fort Saint George Gazette.

The minutes of Proceedings received with the

Offg:

Offg. President's letter will also be published in the Gazette.

2. The request of the Commissioners to be permitted to pay from the current year's collections Rs 32,578 only of the arrears due to Govt., will be complied with; on the understanding that the balance will be paid from the collections of 1876-77.

3. The Governor in Council desires to express his particular satisfaction at the way in which the Hon'ble V. Ramiengar and the other members of the Re-organization Committee

Committee have represented the results of their laborious enquiries. It is noted with approval that an annual saving of Rs 15,35[illegible] has already been effected and that this may be regarded as an earnest of still further reduction of expenditure.

4. The grant of Rs 25 per mensem to St. Strachan's Dispensary at St. Thome is noticed with approval.

Desp 817

To The Offg. President & Members for the time being of the [illegible]

Hon'ble J. G. Coleman

Notification about rates & bills published on the 22/6.

Proc: of the General & adjourned Meetings with the Budget published on the

Govt. of 1875 Madras.

Encl.

To

Dated 21 June 1875, No 352

Recd.

Nos. 201 – 204.