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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 2205 A Press / Mis.

85A-85B.

Dated 15-11- 1875.

71/72

Not to be folded or roughly handled

Revision of the Madras Municipal Acts.

No. 85-A. Read letter from the Chairman of the Committee for the revision of the Madras Municipal Acts, dated 11th May 1875:—

No. 85-B. ORDER THEREON, 15th November 1875, No. 2205-A.

Mr. Loch, the Chairman of the Committee nominated by Government in July 1873 to revise the Madras Municipal Acts, submits, with the above letter, the Report of the Committee containing their proposals for a revised Municipal Act for the City of Madras, together with a conjoint protest from certain of the Members and separate Minutes of dissent from the Honorable V. Ramiengar and Major Weldon, as also three letters from himself on various matters in connexion with the subject of report. Opportunity is also taken to lay before Government a Report of the Committee nominated by the Municipal Commissioners themselves for the re-organization of the establishments of the Municipality. The Committee nominated by the Government have prepared a Draft Bill on the basis of their proposals.

G.O., 12th July 1873, No. 975, paragraph 7.

2. The Report of the Re-organization Committee is a searching and admirable statement. It exposes much mismanagement and waste, and is most suggestive and practical in all respects. It shows that a very considerable saving can be effected. It also shows conclusively that the assessment and collection of existing taxes has been very imperfect; that the contracts have hitherto been improperly managed; and that the executive duties have been inefficiently and, at the same time, expensively performed. Leaving aside the question of what should be the constitution of the directing agency of the Madras Municipality, the question more immediately requiring treatment is the financial condition of the Municipality. There is no doubt that this Municipality is fast verging on insolvency, and that the time has come for the interference of the Government in the direction of placing in the hands of the Commissioners assets sufficient to meet their existing liabilities, and to enable them, in addition, to provide the principal City of the Presidency with a sufficient supply of pure drinking water and an efficient system of drainage.

3. The instructions to the Committee for revising the Municipal Acts were generally to suggest amendments of Acts IX of 1867 and V of 1871, where the existing provisions are either defective or objectionable, and to specially consider the following points:—

I.—To provide for the excision of the sections relating to the sea-tolls.

II.—To amend the sections relating to the special water-rate.

III.—To consider the substitution of an *octroi* on all articles brought into the town for consumption or use, in lieu of the existing profession-tax and tolls; and to allow of the incidence of the house-tax being modified so as to relieve the poorer classes of habitations.

4. It may be here observed that Section 33 of Act IX of 1867 enables the Commissioners to "exempt in whole or in part, from the payment of any rate or tax under this Act, any person who, by reason of poverty, may be unable to pay the same;" and that Section 69 absolutely enjoins the President to "exempt from

assessment any house, building, or land, the annual value whereof is less than 14 Rupees, if the same be the sole ratable property of the owner."

5. The purposes of Act IX of 1867 are stated in its preamble to be—

(1) to amend the law relating to the appointment of Municipal Commissioners for the Town of Madras, and the management of its Municipal affairs;

(2) to make better provision for the Police, Conservancy, and Improvement of the said town, for lighting and water-supply, for the enumeration of the inhabitants, and for the registration of births and deaths; and,

(3) to enable the said Commissioners to levy taxes, tolls, and rates.

For these purposes, it provides—

(*a.*) Taxes on carriages, horses, mules, asses, dogs, bulls, bullocks, male buffaloes, camels, and elephants, kept in the town, with certain exceptions. — Sections 35 to 43.

(*b.*) Fees for the registration of carts and other vehicles without springs kept in the town, with certain exceptions. — Sections 44 to 47.

(*c.*) Tolls on carriages, carts, and animals entering the Municipal limits, with certain exceptions. — Sections 48 to 55.

(*d.*) Taxes on arts, professions, trades, or callings exercised within the town. — Sections 56 and 57.

(*e.*) Taxes on retail dealers in spirituous or intoxicating liquors. — Sections 58 and 59.

(*f.*) Sea-tolls on boats or rafts conveying goods, merchandise, and luggage of every kind exported or imported by sea at Madras, with exceptions. — Sections 63 to 67.

(*g.*) Rates on houses, buildings, and lands within Municipal limits, with the exception of those situated within Fort St. George, buildings used for public worship, and vacant houses. — Sections 68 to 71.

6. Section 1 of the Amending Act V of 1871 declares that it shall be lawful for the Municipal Commissioners for the Town of Madras to apply within the limits of the Municipality the funds raised under Act IX of 1867 to the following purposes:—

(1.) The diffusion of education, including the construction and repair of school-houses, the establishment and maintenance of schools either wholly or in part by means of grants-in-aid, the inspection of schools, and the training of teachers.

(2.) The construction and repair of hospitals and dispensaries, including payment of charges connected with them.

(3.) The training and employment of vaccinators and other medical practitioners.

(4.) The application of the Indian Contagious Diseases Act.

(5.) Any local works of public utility calculated to promote the public health, comfort, or convenience.

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7. On the other hand, Act V of 1871 (Section 2) declared that the Municipal Funds are not to be applied to the payment of Police, and accordingly repealed Section 99 of Act IX of 1867, which threw upon the Municipality one-half the annual cost of the Town Police.

8. The first conclusion at which the Revision Committee have arrived is that, with the exception of vaccination, none of the additional purposes specified in Act V of 1871 are such as the Municipality should be required to support, considering the present and prospective state of their resources. They have, therefore, omitted in their Draft Bill from the purposes contemplated by the existing Municipal Acts,— Paragraph 5 of the Revision Committee's Report, dated 6th May 1875.

(1.) Education and connected matters;

(2.) The providing of hospitals and dispensaries and payment of charges connected therewith;

(4.) The application of the Contagious Diseases Act.

They have not re-introduced any provisions for Police purposes; but, on the whole, restrict themselves to purposes connected with the following specific objects:—

I.—*The Public Safety.*—Including lighting, precautions against fire, removal of dangerous places, buildings, trades, and practices.

II.—*The Public Health.*—Including vaccination, registration of births and deaths, census operations, sanitary measures generally, markets, slaughter-houses, latrines, privies, sewers, drainage works, water-works, parks, reclamation of unhealthy localities, cleansing and watering of streets and drains, scavengering, abatement of nuisances generally, regulation of offensive and dangerous trades, and regulation of burial and burning grounds.

III.—*The Public Convenience.*—Including roads and communications, Municipal buildings, streets, avenues, town surveys, &c.

IV.—Generally all objects connected with the above-mentioned three main objects.

In these conclusions the Revision Committee are unanimous.

9. Then as to Ways and Means for effecting these purposes, the Draft Bill prepared by the Revision Committee provides for the levy of all or any of the following:— Paragraph 18 of the Revision Committee's Report.

(1.) Rates on houses, buildings, and lands.
(2.) Ground-rents.
(3.) Water-rate.
(4.) Lighting rate.
(5.) Scavenger-cess.
(6.) Taxes on vehicles and animals.
(7.) Fees on the registration of carts.
(8.) Tolls on carriages, &c., entering the Municipal limits.
(9.) Tax on the sale of spirituous and intoxicating liquors.
(10.) Town duties.

Thus the proposals *exclude* the profession-tax and the sea-tolls, but *retain* the general tolls and the house and land-tax (slightly raising the limit of exemption from Rupees 14 to Rupees 24 annual value, and reducing the rate from 10 to 7½ per cent on the annual letting value) which the Government proposed to exclude and modify. The Committee's proposals further *add* a scavenging-tax and town duties to the other existing sources of income.

10. The Committee consisted of ten Members and a Chairman as noted in the margin. At the meeting at which it was resolved to recommend the imposition of town duties, eight Members and the Chairman were present. Of these, four Members and the Chairman voted for the measure, and four Members voted against it. Two Members were unavoidably absent from the Meeting, but intimated that they would have opposed the resolution had they been present. Thus six Members were directly opposed to the proposal, out of a total of eleven including the Chairman; and five Members, including the Chairman, supported it; but of these five Members two supported it only partially. The six Members noted in the margin were strongly opposed to the introduction of town duties as a retrograde and objectionable measure. They protested against it, preferred the retention of the profession-tax, and considered additional taxation unnecessary; but, if necessary, they would advocate by preference an addition to the tax on the local consumption of spirits.

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

Commissioners.	*Non-Commissioners.*
Hon. V. Ramiengar, C.S.I.	Mr. G. Thornhill.
,, Mir Humayoon Jah Bahadur.	,, P. Macfadyen.
M. Vencatasawmy Naidu.	Major T. Weldon.
Mr. G. H. Cammiade.	Dr. W. R. Cornish.
V. Kristnama Chariar, Secretary.	Mr. J. Oakes (since deceased).

The Hon. Mir Humayoon Jah Bahadur.
,, P. Macfadyen.
Mr. Thornhill.
,, M. Vencatasawmy Naidu.
,, V. Kristnama Chariar.
,, J. Oakes (since deceased).

11. Three cardinal points thus present themselves for decision, *viz.*:—

I.—Shall the purposes of the proposed new Act be restricted as proposed by the unanimous recommendation of the Committee?

II.—Shall the opinion of the majority of the Committee, that town duties shall not be introduced, be rejected?

III.—Does the financial position of the Municipality dictate additional taxation under any circumstances?

12. First, as regards the limitation of the purposes of the Act, the Government are of opinion that the purposes excluded by the Revision Committee are proper subjects for Municipal taxation. A Municipality is merely an *imperium in imperio* created by the State to administer, in its place, to the exceptional requirements of a section of the community within a limited area, in the same manner as the central Government administers to the needs of the general community, only in more minute detail, and by means of special taxation imposed to provide for special requirements. Were no provision made, and no taxation imposed, elsewhere for elementary education, or for the sanitary requirements (including hospitals) of the community, the Madras townsfolk might perhaps not unreasonably complain of exceptional treatment, though it might still be argued that the larger

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aggregation of inhabitants in a city like Madras creates new requirements in the way of checking the spread of disease, as well as the growth of a criminal class by reason of gross ignorance. But no such complaint can be made here. The Government have imposed special taxation throughout the country as well as in the metropolis for these purposes, and there is no reason, therefore, why the metropolis should now be exempted.

13. The townsfolk of Madras may reasonably claim to have sufficient Ways and Means placed at their disposal, but these must be means of taxing themselves. They have no right to claim that the rest of the community shall provide for their needs in the matter. It may here be noticed that when Act V of 1871 was passed, and many additional services were demanded of the Municipality, although no additional resources were opened to them, still they were relieved of the half cost of the Police which was Rupees 1,07,232 in 1869 and 1870. The position, however, which it is assumed that the Revision Committee intend to occupy, *viz.*, that inadequacy of means justifies the proposed limitation of purposes, is scarcely consistent with the contention of the majority that no additional taxation is necessary, or with the evidence which they adduce to show that the existing income is certainly not more than sufficient for the present and prospective requirements of the restricted services.

14. The position which the Government maintain is that provision for elementary education is a recognized political duty; that the ordinary State revenue is inadequate for the purpose; that local taxation is very generally imposed to provide for it; and that of all places the metropolis is that in which the need is greatest, the duty of providing for it most pressingly incumbent, and the resources for taxation most ample. The attainment of the object of the Contagious Diseases Act being also similarly recognized as a public duty, it needs little argument to show that the expense cannot fairly be thrown on the general tax-paying community, but should be borne by the local community whose aggregation has created the special necessity. As regards hospital provision of an eleemosynary character, the obligation, though not perhaps generally assumed by the State, may be regarded as a duty resting on the community, and certainly as one of which, in many instances, self-interest should dictate the performance. It is sufficient, however, for the present purpose to state that the need exists in Madras, that the General State Funds cannot resume the charge, that special taxation is imposed for the purpose throughout the Presidency, and that there is no reason why the metropolis should be specially exempt. The Government must, therefore, absolutely decline to accept the Committee's elimination of these several purposes from the Act, and direct their re-insertion in the Draft Bill.

15. Having taken the foregoing view of the first question, it appears to the Government that there is not much to say in respect to the other two points. Additional taxation is certainly necessary, or at least it is necessary to provide additional income. Mr. Loch urges most strongly the excision of the two lowest classes under the profession-tax, except so far as applies to persons holding salaried employment not below Rupees 75 per mensem. The Hon. V. Ramiengar considers the profession-tax, of all Municipal taxes, to possess the worst features

of a direct tax, as being unequal in incidence, oppressive in operation, and relatively unproductive. The Government are of opinion that the Schedule does go too low, and resolve to accept Mr. Loch's recommendation, the Draft Bill being modified accordingly. They are also of opinion that the sliding scale for salaried employments needs to be revised when the Bill is in Committee. As regards house-tax, the Government are willing to adopt the Committee's limit of exemption, *viz.*, rent-value less than Rupees 24 per annum, or 2 Rupees per mensem; but they are not prepared to reduce the maximum rate from 10 to 7½ per cent. The Government will also adopt the scavenger-cess, but with the modification of the clause imposing it which Mr. Loch advocates, making the cess compulsory whenever the Municipality undertake to perform the service.

16. Then comes the important question of town duties:—Are they necessary? Shall they be imposed? To answer this question, it is expedient to review the Budget-estimate of Income and Expenditure and the Revision Committee's proposals on this score. The Re-organization Committee's proposals have been accepted by the Municipal Commissioners to an extent which will produce a saving of Rupees 17,500 a-year on present cost of establishment. The Revision Committee do not make any proposals as to the superior officers of the Municipality to be appointed under the Act; but, in his separate letter on the subject, Mr. Loch suggests the following scale:—

Officers.	Maximum Salary per Mensem.	Proposed Actual.	Drawn at present.	As proposed by Re-organization Committee.	Under Act V of 1871, Maximum.
	RS.	RS.	RS.	RS.	RS.
President	2,500	1,600	1,200	2,000	2,000
Executive Engineer ...	800	700	700	700	700
Sanitary Inspector ...	700	400	400	700	700
Office Assistant to President.	600	500	.....	Appointment necessary.	.....
Collector	350	350	500	400	500
Assessor	350	350	500	350	500
Total ...	5,300	3,900	3,300	.. ...	.....

In respect to the appointment of Office Assistant to the President, the Government understand Mr. Loch to propose that the present Assessor on Rupees 500 a-month shall become Office Assistant on the same pay; that the present General Manager of the Office on Rupees 300 become Assessor on Rupees 350; and that the post of General Manager be abolished as recommended by the Re-organization Committee, paragraphs 107 and 108 of their report. The Government accept these proposals at present; but it will be for the Select Committee, when the Bill is referred to them, to discuss the whole composition of the Executive Agency.

17. Mr. Loch submits a revised estimate of Income and Expenditure, exclusive of all provision for Hospitals, &c., Education, or prospectively for Drainage. The Government presume that he has allowed for all modifications of taxation and charges approved and accepted. The results are noted below:—

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Income.	Budget of 1875-76.	Mr. Loch's Estimate.
	RS.	RS.
House rate ... ... / Ground-rents	2,62,000	2,50,000 / 2,000
Trade Tax	90,000	75,000
Liquor License ...	11,000	10,500
Carriage, &c., Tax ...	45,000	40,000
Carts, Registration...	12,500	12,500
Tolls	52,000	50,000
Miscellaneous, ...	1,01,400	90,000
Total ...	5,73,900	5,30,000

Charges.	Budget of 1875-76.	Mr. Loch's Estimate.
	RS.	RS.
Salaries and Establishment	91,813	90,000
Conservancy, Markets, and Sewage Farm.	1,38,158	1,45,000 / 3,000
Public Works, New ...	8,700	50,000
Do. Repairs, including unpaid Bills ...	82,474	1,60,000
Lighting	22,600	40,000
Refunds	1,000	1,300
Miscellaneous, Contingent	26,509	36,000
Interest on Loan including arrears and upkeep of Water Works.	1,35,780	1,30,000
Hospitals, &c.	51,326	...
Education	15,000	...
Total ...	5,73,360	6,55,300

18. The Members of the Revision Committee, who have addressed a separate communication, attach to their letter of protest a Financial Statement of Revenue and Expenditure, which Mr. Loch corrects by his estimate. They give the following figures:—

Average Revenue for 3 years.	Average of Expenditure.	Estimated future Expenditure.
RS.	RS.	RS.
5,30,609	6,26,998	7,19,705

And they calculate that, omitting Hospitals and Schools, the future expenditure would be reduced to Rupees 5,06,705, exclusive of savings to be effected under the Reorganization Committee's proposals, which, as before noted, have been adopted by the Municipal Commissioners to the extent of Rupees 17,500. On the other hand, they estimate the income that may now be looked for at Rupees 5,35,609, with reference to an increase of 5,000 Rupees from Tolls this year. It is to be observed that Mr. Loch's estimate of charges makes no provision for Hospitals or Education. Of these needs, which however they propose to exclude from the New Act, as in their opinion not strictly Municipal objects, the dissenting Members of the Revision Committee make the following estimate.

	Present charge.	Future charge.
	RS.	RS.
Hospitals...	50,086	50,000
Education	10,000	33,000
Total ...	60,086	83,000

As to Road and other Public Works Repairs, Mr. Loch estimates the charges at Rupees 1,60,000; the dissenting Members of the Revision Committee at Rupees 1,20,000; and the Budget estimate of the Municipality for 1875-76 would make it Rupees 82,475; *i.e.*, taking Rupees 62,474 for Repair works, and Rupees 20,000

put down as a reserve for unpaid bills; while the average expenditure on Road repairs for six years would appear to be Rupees 90,000.

19. In paragraph 126 of their report, the Reorganization Committee present in one view the aggregate Municipal expenditure under all heads for the six years from 1868 to 1873-74; and in paragraph 142, they present a similar statement of Revenue from all sources for the same period. The following Statement contrasts these results:—

Year.	Total Municipal Expenditure.	Total Municipal Revenue.	
		Budget Estimate.	Actual Collections.
	RS.	RS.	RS.
1868	5,34,928	5,87,388	5,31,649
1869	6,70,422	5,66,188	4,88,883
1870	5,52,590	5,49,762	5,43,585
1871-72	5,97,695	5,44,310	5,23,496
1872-73	5,27,457	5,48,960	4,99,279
1873-74	5,25,938	5,43,520	4,76,564
Average ...	5,68,188	5,56,688	5,10,576

20. The details of the above results show that the income from the House-tax and Land rates rose steadily, though slowly, from Rupees 2,38,396 in 1868 to Rupees 2,59,693 in 1873-74; but there is reason to question both the accuracy of the Rent valuation, and whether all houses are included which ought to be so. The Returns also show that the income from the tax on Trade and Callings has steadily decreased from Rupees 83,907 in 1868 to Rupees 53,510 in 1873-74, and that there is reason to think that the tax is extensively evaded; that the income from the Tax on Carriages and Animals is very fluctuating, and not in a satisfactory condition, being Rupees 45,065 in 1868, Rupees 37,738 in 1871, and Rupees 43,384 in 1873-74; that the receipts from Registration of Carts is tolerably steady, averaging about Rupees 12,614; that the average *yearly* receipts from Ground-rents were about Rupees 5,500, under Government management, while they aggregated only Rupees 6,551 in four years under Municipal management after their transfer in 1870; and that generally, collection of taxes, &c., has not been satisfactory. As regards Tolls, the Reorganization Committee suggest for consideration the question of non-payment by Railway carriages, omitting to reflect that the Municipality contributes nothing to Railway making or maintenance, and that Railway trains do not use Municipal roads.

Paragraph 127, Reorganization Committee's Report.

Paragraph 131.

Paragraph 135.

Paragraph 136.

Paragraph 138.

Paragraph 137.

21. It is to be observed that none of the estimates of charges takes any notice of possible requirements for the drainage scheme. Mr. Burrows, the present

Officiating President of the Municipal Commission, estimates an annual charge of Rupees 1,40,705 on this account. His estimate on account of water-supply charges is Rupees 1,07,545, against Mr. Loch's estimate of Rupees 1,30,000. None of the estimates suggest the probable income from Water rate, or from Lighting rate.

22. The Act now in force, IX of 1867, provides—

I.—A Lighting rate, not exceeding 2 per cent, upon the annual value of all occupied buildings, tenements, and premises, within Municipal limits. (Section 202.)

II.—A Water rate, not exceeding 4 per cent, upon the annual value of all occupied buildings and premises within such limits. (Section 205.)

But neither of these rates has been levied.

23. The Draft Act provides—

I.—A Lighting rate, not exceeding 2 per cent, leviable on the same basis, to provide for lighting the streets with *gas* or other suitable means, provided that *no rate shall be levied so long as the present system of lighting is in force.* (Section 75 of Draft Act.)

II.—A Water rate, upon the annual value of all occupied buildings, lands, wharves, structures, works and places, "*at such rate as may appear to the Commissioners sufficient*" for the "maintenance, repair, extension, improvement, and other expenses connected with the Water Works," provided that no such houses, &c., shall be liable to the rate if situated at a distance exceeding 200 yards from the nearest public fountain or supply-cock. (Section 70 of Draft Act.)

24. On the whole, the following are the results presented:—

Income.		Charges.			
	RS.		RS.		RS.
Six years' average actual collections from 1868 to 1873-74 ...	5,10,576	Six years' average actual expenditure	5,68,171	Includes Road repairs	90,000
Do. do., Budget Estimate...	5,56,688	Average of dissenting Members— Present	6,26,998	Repairs	94,484
				Hospitals 50,086	
				Education 10,000	
					60,086
		Future	7,19,705	Repairs	1,20,000
				Hospitals 50,000	
				Education 33,000	
					83,000
Three years' average as given by the Members dissenting	5,30,609				
Mr. Loch's Estimate.	5,30,000	Mr. Loch's Estimate excluding Hospitals and Education.	6,55,300	Repairs	1,60,000
				Repairs... 62,474	
Budget Estimate of 1875-76	5,74,000	Budget Estimate of 1875-76	5,73,360	Unpaid Bills*... 20,000	
					82,474
				Hospitals, &c. ...	51,320
				Education	15,000
Actual collections in 1873-74	4,76,564	Actual Expenditure of 1873-74	5,25,938		

* This is for Public Works, and probably includes *New* Works as well as Repairs.

25. It will be observed that the average of the actual collections (Rupees 5,10,576) is considerably in excess of each of the last two years included in the six years from which it is deduced, *viz.*, 1872-73 (Rupees 4,99,279) and 1873-74 (Rupees 4,76,564), and that the actual income is steadily deteriorating, which points to great inefficiency in the Collector's Department. It is also seen that average income and average expenditure show a yearly deficit of about half a lakh in six years from 1868 to 1874; that estimated present and future expenditure greatly exceeds the six years average actual, setting aside all question of drainage requirements, and according to Mr. Loch excluding Hospitals and Education; that expenditure on Education has hitherto been only one-third of what is estimated as needed; and that Repairs are estimated to need from 40,000 to 60,000 Rupees more than are now allowed for them yearly. Altogether, the Government are of opinion that to enable the Municipality to satisfy properly the existing purposes of the Act, they require an additional income of from one and-a-half lakh to two lakhs of Rupees. The drainage requirement of the city would probably add a demand of another lakh and-a-half; so that it may be roughly estimated that an additional income of three lakhs of Rupees in all will, sooner or later, be needed by the Municipality to adequately meet the requirements of the city of Madras.

26. As to ways and means, the Government have no estimate before them of the effect of reducing the incidence of the Professional and Trades Tax, unless it be assumed that Mr. Loch's estimate of Rupees 75,000, as compared with the current year's Budget Estimate of Rupees 90,000, makes allowance for this. If that be so, the change would absorb about 15,000 Rupees of income. The dissenting Members appear to assume that their modification of the House tax will absorb about 5,000 Rupees. Thus then, about 20,000 Rupees of income would disappear. The maximum economies suggested by the Reorganization Committee are about 41,000 Rupees, of which Rupees 17,100 have been already adopted, and are apparently allowed for in the estimates; so that if the whole of the reductions proposed were effected, they would only about counterbalance the Revision Committee's reductions of income. Their new Scavengering cess will not more than cover new charges on that account. The Government have no estimate of probable receipts from the Water rate; and the Lighting rate, as proposed, apparently depends on the introduction of gas. The Town duties in Bombay produce, it is understood, nearly 15 Annas per head of the population. If, on this account, the average receipts are assumed at 12 Annas per head, Town duties in Madras should produce about three lakhs. The Drainage works are an absolute necessity; and in their absence, improved water-supply is liable to cause injury to health, as the town will probably become feverish in the extreme without drainage. The Government are therefore brought to the conclusion that, retaining all the present purposes of the Act slightly modified, and adding drainage works to them, the present sources of income, modified as proposed and *minus* sea toll, but *plus* the water and lighting rates and town duties, will not be more than sufficient to maintain the Municipality in a condition of solvency.

27. Having thus considered the proposals of the Revision Committee, and stated their own views of what services the Municipality of Madras may fairly be

called upon to provide, the Government resolve to indicate the points wherein the Draft Bill will be now amended, so as to provide for the several purposes approved by them in these Proceedings—

I.—*Education and Schools.*

II.—*Hospitals and Dispensaries.*

III.—*Application of the Indian Contagious Diseases Act.*

These three needs are legitimate responsibilities of the Municipality, which, in justice to the general interests of the tax payers of the country, must be met by the local taxation of the town of Madras.

IV.—*Profession Tax.*—Re-introduced, but modified so as to relieve the poorest classes.

V.—*House Tax.*—Retained at a maximum of 10 per cent., with the other modifications proposed by the Revision Committee.

VI.—*Scavenger Cess.*—Compulsory, whenever the Municipality consider it necessary to perform the service.

VII.—*Octroi*, or *Town Duties.*—on the articles enumerated in Schedule D attached to the Bill. There is no other taxation likely to be so remunerative, or less oppressive and unpopular.

VIII.—*Water Rate.*—as proposed in the Bill: the rate, whatever it may be, is not to be charged unless a person can be supplied within 200 yards of his door; but it appears desirable to provide, in the Bill, for a separate additional rate when the condition of the water works permits of the water being supplied to individual houses.

IX.—*Lighting Rate.*—This is a perfectly legitimate cess, and should not be postponed to such time as gas is provided. The town of Madras is so scattered that its complete lighting with gas is a very difficult matter. In the meantime a complete system of lighting, though of an inferior description, is a most important assistance to the Police in the prevention of crime and in the protection of property; and it must be paid for by those who derive a substantial benefit from it. A rate of one per cent will be at once fixed on the present mode of lighting, with power to levy further tax of one per cent, or more, on assessable property when gas is introduced.

X.—*Drainage.*—An efficient system of drainage is an absolute want of the city, and the Municipality will be required to undertake at once the work, for which plans and estimates have already been prepared. Considering the situation of the town on the sea coast, with its uniform climate which must be a considerable element of health, it is remarkable that there is a continuously high death-rate; and the only explanation is that the air of the town is tainted by day and by night, owing to the utter want of efficient drainage. A most important duty to the city will be neglected if this question is not immediately treated; and this, in the opinion of Government, affords the best and strongest justification for the imposition of an Octroi duty which mainly provides for an increase of Municipal income.

XI.—*Municipal Executive Officers.*—The details regarding the Municipal Executive will be inserted in the Bill, as approved by Government in paragraph 16 of this order.

XII.—*Liquor License Fees.*—Power will be taken to raise the fees fixed in the schedule.

28. The Government will now briefly notice some of the details of the Draft Act drawn by the Revision Committee. The purposes which it excludes have already been mentioned, and the decision of the Government has been expressed that they should be retained :—

I.—The Bill adds eight Members to the present number of Municipal Commissioners, being two Members additional (one nominated and one elected) to each of the 2nd, 3rd, 5th, and 7th Divisions of the Municipality, making a total of forty Members instead of thirty-two. Of this number, it is proposed that half shall be nominated by the Government, and half shall be elected.

Section 5 of Bill.

II.—The Act in force makes residence *in the division* a *necessary* qualification for a Commissioner. The Bill requiries that a Commissioner shall be resident within two miles of Municipal limits ; shall be twenty-five years of age ; and shall be a rate payer of either house, land, water and lighting rates, aggregating 30 Rupees yearly, or assessed taxes not less than 50 Rupees a year ; or that he shall have paid house-*rent* for the two preceding years of not less than 50 Rupees a-month.

Section 3, Act IX of 1867.
Section 5 of Bill.

III.—Act V of 1871 makes all rate payers qualified electors subject to rules prescribed by Government. The Bill prescribes the following qualifications for electors :—

Section 3.

(1.) Age, twenty-one years.
(2.) Residence in the division concerned.
(3.) Payment of house, land, water, lighting rates, aggregating not less than 20 Rupees yearly.
(4.) Or six months' occupation, or renting, of a house of 50 Rupees rent a month or more.
(5.) Vote by ballot under Rules prescribed by Government.

IV.—The Bill provides for registration of persons qualified as Commissioners and Voters.

Section 8.

Section 9.

V.—Duration of office is maintained at three years.

VI.—Bankruptcy, insolvency, absence from three consecutive General Meetings, and conviction of a "cognizable" offence as defined in the Criminal Procedure Code, are each of them to disqualify.

Section 11.

VII.—The Bill retains the appointment of a President by the Government as Executive Officer, on allowances which "shall not exceed two thousand Rupees a-month," the present maximum, "but which may be increased by the Municipal Commissioners with the sanction of Government to two thousand five hundred Rupees a-month." It may be noted that Mr. Loch mentions that it was proposed

Section 37.

by Mr. Macfadyen, and supported by some Members of the Revision Committee, that the larger amount should be adopted as the maximum, instead of being left open to recommendation.

VIII.—The Bill provides a Standing Committee of eight Members, one for each Division, to assist the President in all matters relating to Accounts, Audits, Budgets, Contracts, Appeals, Pensions, &c.

Section 22.
Sections 26 and 27.

IX.—It leaves blank, for Government to decide, the provisions relating to the Municipal Executive Officers to be appointed by the Government. It has been already noticed that Mr. Loch makes proposals on these points, and brings forward the recommendations of the Reorganization Committee; and the decision of Government has been expressed.

Section 38.

X.—It defines all Municipal Officers and servants as Public Servants within the meaning of the Penal Code.

Section 43.

XI.—It reduces the maximum House, &c., rate from 10 to 7½ per cent of annual value, and raises exemption value from Rupees 14 to Rupees 24, allowing a deduction of 10 per cent from rent value for repairs, &c.

Section 53.

Section 55.

XII.—It substitutes a discretionary Water rate on houses, &c., within 200 yards of a public fountain or supply-cock, for the 4 per cent rate prescribed by the present Act.

Section 70.
Section 205, Act IX of 1867.

XIII.—It retains a 2 per cent Lighting rate, but provides that it shall not be levied under the present system of lighting.

ection 75 of Bill.

XIV.—It excludes the Profession, &c., tax.

Section 51.

XV.—It adds Town Duties at Schedule rates on the following :—

Section 108, and Schedule D of Bill.

(*a.*) Food grains.
(*b.*) Metals, except gold, silver, iron, and steel.
(*c.*) Wines.
(*d.*) Spirits.
(*e.*) Beer.
(*f.*) Sugar, including molasses, jagri, goor.
(*g.*) Ghee.
(*h.*) Timber.
(*i.*) Tobacco.

XVI.—The Bill adds a Scavenger cess for duties undertaken *by request*. Mr. Loch proposes to make this compulsory, which the Government have approved.

Section 77.

Section 88. XVII.—It provides that taxes on carriages and horses shall be *demanded* instead of *tendered.*

XVIII.—Drivers and Attendants of public vehicles are to be *licensed by the Police*, in communication with the President; and public carriages not bearing a number may be seized by the Police.

Section 86.
Section 85.

XIX.—In Appeals from Assessments, &c., the Magistrates are to be bound to state a case for the decision of the High Court on all questions of law, when both parties require such reference to be made; and the appeal time is to run from the date of *Notice* of decision, instead of that of the decision itself.

Section 116.
Section 118.

XX.—The Bill reduces fees on distraint by one half.

Section 123.

XXI.—It adopts many minor details for conservancy purposes, &c., from the Bombay Municipal Act.

XXII.—The Revision Committee suggest that power be taken to compel Railway Companies to raise or lower their lines of rail if required in connexion with drainage works.

Paragraph 38 of their Report.

30. On the whole, the Bill in its details and arrangements is, in the opinion of the Government, a decided and valuable improvement on the present Municipal Act; and the Governor in Council accordingly resolves to refer it, as modified in accordance with these Proceedings, to the Legislative Department in view to immediate steps being taken for bringing it under the consideration of the Legislature, where it will undergo that further detailed examination and revision which the state of the Municipality and the wants of a city like Madras so urgently demand.

(True Extract.)

Offg. Chief Secretary.

To the President of the Madras Municipal Commission
,, Legislative Department.

Exd. T. O Connor.

Govt. of {1875} Madras.

FINANCIAL.

Dated November, 15*th*.

Issued

Recd. *Encl.*

G.O., 15*th November* 1875, *No.* 2205-*A*.

NOVEMBER.
Nos. 85-A-85-B.

Revision of Municipal Act.—Orders passed relative to the revision of the Municipal Acts.

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 Vehicles 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		
		5,74000		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 Bullocks ...	1,20,708		1,28,706		...	12,948	20,756	21,917	11,862	
Other Charges ...	17,450		22,400		...	5,500	9,989	14,700	3,613	
3. Public Works		1,38,158		1,51,106		...	1,07,349	65,426	24,729	Repairs
New ...		8,760		14,200	...	5,100	* 9,005	16,500	8,852	
Repairs ...		62,474		62,150	324	30,000	¶ ...	55,000	54,268	
Water Works ...		11,400		16,500	...	...	31,111	29,497	14,748	
Reserve for unpaid Bills ...		20,000		50,000	...	...	5,670	5,670	2,835	
4. Hospitals, & Dispensaries ...		36,868		29,497	7,371	...	8,788	8,788	4,394	
5. Vaccination ...		5,670		5,670	...	8,000	14,916	23,000	7,512	
6. Contagious Diseases' Act ...		8,788		8,788	...	1,700	23,720	24,300	15,872	
7. Educational Grants ...		15,000		23,000	...	...	2,703	1000	696	
8. Lighting ...		22,600		24,300	...	1,200	39,433	85,195	42,295	Water Works.
9. Refunds of Revenue ...		1,000		1,000	...	564	27,145	28,059	18,007	
10. Interest on Loan on Water Works ...		85,800		87,000	...					
11. Miscellaneous ...		13,184		13,748	...					
12. Contingent ..		13,325		12,525	800					
13. Government for Red-Hills water ...		6,000		...	6,000					
14. Arrears ...		32,580		...	32,580					
Total.....		5,73,360		5,92,564	47,075	66,279	5,16,322	5,99,454	3,54,888	
Balance.....		640		19,496	...	...	51,942			
		5,74,000		6,12,060	...	...	5,68,264			

11h00
85800
6000
32580
135780

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 OF MADRAS.

Budget Estimate of Receipts for the year 1875-76.

Heads of Service.	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.
1. *Rates on Houses, Buildings and Lands.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
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	...	2,26,361	2,53,000	1,56,889	
Ground Rents ...		2,000		2,000	...	...	1,250	1,000	747	
2. *Tax on Arts, Professions, Trades & 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	...	10,000	53,510	80,553	43,702	
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	...	1,000	9,738	11,500	9,124	
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		...	...				
5. *Fees for Registration of Carts and other Vehicles without springs,*	46,400	45,000	46,400	46,000	...	1,000	43,384	43,500	24,033	
Registration of Carts	12,500	12,500	12,000	12,000	500	...	12,776	12,500	6,753	
Registration of Transfers...										
6. Tolls on Carriages, &c.—		52,100		40,000	12,100	...	50,500	40,000	23,333	
Carried forward...		4,72,600		4,70,000	14,600	12,000	3,97,519	4,42,053	2,64,581	

Budget Estimate of Receipts

Heads of Service.	Budget Estimate 1875-76		Budget Estimate 1874-75.		Increase.
	Rs.	Rs.	Rs.	Rs.	Rs.
7 Miscellaneous— Brought forward...		4,72,600		4,70,000	14,600
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 Service.	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 Ex. 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	
Water Works — 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

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 OF MADRAS.

Budget Estimate of Charges for the year 1875-76.—*Continued.*

Heads of Service.		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.	
Brought forward...		1,20,708	91,813	1,28,706	93,080	4,635	5,902	2,15,737	2,204	1,46,205	
2. Conservancy Charges other than Establishments Appendix A...	Ordinary. 13,750						...	20,756	21,917	11,862	
	Extraordinary. 3,700	17,450		22,400		...	12,948				
			1,38,158		1,51,106						
3. Public Works	...										
New — Appendix B.,	...	8,700		14,200		...		9,989	14,700	2,613	
Repairs— Appendix C.,	...	62,474		62,150		...	...	1,07,349	65,426	24,729	
Water Works— Appendix D.,	...	11,400		16,500		...	10,276	*9,005	16,500	8 852	
			82,574		92,850		30,000	¶ ...	55,000	54,268	
Reserve for unpaid Bills	...		20,000		50,000	...	...	31,111	29,497	14,748	
4. Hospitals, and Dispensaries	...		36,868		29,497	7,371	...	5,670	5,670	2,835	
5. Vaccination	...		5,670		5,670	...	...	8,788	8,788	4,394	
6. Contagious Diseases' Act	...		8,788		8,788	...	8,000	14,916	23,000	7,512	Decrease is anticipated owing to Salary grants being discontinued.
7. Educational Grants	...		15,000		23,000	...					
8. Lighting											
Maintenance	...	20,100		21,705		...	...	22,640	22,300	14,896	
Inspector for 10 Months @ 50 Rs	...	500		...		...	...	...	...	...	
Addition	...	2,000		2,595		...	1,700	1,080	2,000	976	
			22,600		24,300		...	2,703	1,000	696	
9. Refunds of Revenue	...		1,000		1,000	...	1,200	39,433	85,195	42,295	
10. Interest on Loan on Water Works	...		85,800		87,000	...					
11. Miscellaneous											
People's Park	...	11,628		11,800		...	...	11,487	13,900	9,692	
Napier Park	...	1,028		1,120		...	...	1,123	1,120	722	
Fire Engine Maintenance and Repairs	...	528		528		...	...	2,926	664	488	
Engineer's Stores Godown rent	...	...		300		...	...	300	200	141	
12. Contingent			13,184		13,748		564				
Stationery	...	2,000		2,200		...	...	1,216	2,200	1,866	
Printing Charges	...	2,200		2,200		...	...	1,969	2,200	1,427	
Advertising Charges	...	1,200		1,200		...	...	1,467	1,200	628	
Acting Allowances	...	...		1,000		...	...	...	1,000	213	
Extra Writers	...	100		100		...	...	35	100	35	
Law Charges including Stamp Duty	...	1,500		2,000		...	...	3,056	1,500	501	
Insurance on Office Premises, &c.	...	125		125		...	...	125	125	...	
Office Furniture	...	200		200		...	...	187	350	294	
Pensions and Gratuities	...	5,000		2,500		...	...	2,402	2,500	1,663	
Miscellaneous	...	1,000		1,000		...	...	852	1,000	337	
			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	70,590	5,16,322	5,99,454	3,54,888	

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.

APPENDIX

SANITARY

STATEMENT OF CHARGES

General Establishment.	Budget Estimate 1875-76.		Budget Estimate 1874-75.		Actuals 1873-74
	Rs.	Rs.	Rs.	Rs.	Rs.
Conservancy In-door ...		1,522		1,992	1,985
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
Slaughter Houses ...	2,814		2,814		
General Market ...	1,140		1,140		
Work Shops (for two months for 1875-76) ...	250		1,682		1,329
Maintenance Sewage Farms ...	2,082		1,800		1,649
		1,14,850½		1,22,178	
Registry of Births and Deaths ...	...	4,206		4,536	4,428
		1,20,708½		1,28,706	
Ordinary Charges other than Establishments.					
Hire of carts for nine months ...	4,300				
New Carts ...	...		1,000		...
Repair of Carts and Stores ...	450		4,000		4,116
Do of Boats ...	...		400		...
Main Drain ...	2,000		2,000		2,003
Screw pile drain ...	500		1,000		...
Digging pits ...	4,500		4,500		4,677
Killing Dogs ...	1,000		1,000		1,267
Sanding Latrines ...	1,000		1,500		965
Removal of Monkeys ...	...	13,750	100	15,500	300
Extraordinary Charges.					
Epidemic Charges and Contingent ...	1,000		2,000		3,286
Iron Gratings ...	300		500		17
Extension Sewage farm ...	1,000		1,000		531
Dust Boxes ...	1,000		3,000		3,196
Clothing ...	400	3,700	400	6,900	397
Total...	...	1,38,158½	...	1,51,106	1,46,063
Lighting Maintenance ..	20,100	...	21,705	...	22,640
Inspector for 10 months @ 50 Rs. ...	500	...	...	...	...
Do addition ...	2,000	22,600	2,595	24,300	1,080

A.

DEPARTMENT.

FOR THE YEAR 1875-76.

Regular Estimate 1874-75.	Actuals for 8 months 1874-75.	Explanatory Remarks.
Rs.	Rs.	
1,992	1,328	
1,17,600	77,792	
1,600	1,010	
1,800	1,248	
4,536	3,024	
1,000	...	
3,000	2,957	
400	...	
2,000	1,998	
1,000	110	
4,500	3,271	
1,517	1,517	
1,500	770	
100	..	
2,000	876	
500	156	
1,000	598	
3,000	117	
400	392	
1,49,445	96,174	
22,300	14,896	
...	...	
2,000	976	

APPENDIX

PUBLIC.—

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

Municipal Division.	No.	Locality.	Description.	Budget Estimate 1875-76	
				Rs.	Rs.
			New Buildings.		
	1		Constructing Public Latrines ...	1,000	
	2		Do. Urinals ...		
	3		Do. Cart Sheds ...	...	
	4		Do. Fireworks Workshops ...	1,000	2,000
			Total...		2,000
			Roads.		
	5		Making new Street Boards ...	200	
	6		New Metalling of Roads ...	2,000	2,200
			Total...		2,200
			Improvements.		
	7		Improving and extending Burial and Burning Grounds ...	1,000	
	8		Constructing Cart Stands ...	500	
	9		Erection and Improvement of Parcherries and Hutting Grounds ...	1,500	
			Fencing Road sides and River banks ...	...	...
					3,000
			Total...		3,000
			Drains.		
	10		Constructing New Drains ...		1,500
			Grand Total...		8,700

WORKS *NEW.*

Municipal Commissioners for the Town of Madras during the year 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.	
3,000		805	3,000	68	
500		...	500	...	
...	3,500	...		...	
	3,500	805	3,500	68	
200		75	200	...	
4,000	4,200	4,217	4,000	61	
	4,200	4,292	4,200	61	
2,000		725	2,000	1,194	
1,000		699	1,000	284	
2,000		871	2,000	666	
...		...		...	
500	5,500	...	500	...	
	5,500	2,295	5,500	2,144	
	1,000	2,597	1,500	340	
	14,200	9,989	14,700	2,613	

APPENDIX

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.	
	Rs.	Rs.	Rs.	Rs.
Buildings.				
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

APPENDIX

PUBLIC.—

MADRAS,

DETAILED ESTIMATE of Charges for Works and Repairs &c, proposed to be carried out by the

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

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	

D.

WORKS.

WATER WORKS.

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 shew 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 OF MADRAS.

SALARIES

GENERAL DEPARTMENT.

Office.	Budget Estimate 1875-76. Rs.	Rs.	Office.	Budget Estimate 1874-75. Rs.	Rs.	Actuals. 1873-74. Rs.	Regular Estimate 1874-75. Rs.	Actuals for 8 months 1874-75. Rs.	Explanatory Remarks.
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							
Yearly Charge.			Annually...		46,800				
			Yearly Charge.						
Auditor		500	Auditor ...		500				
Total...		50,300	Total...		47,300	49,023	*a* 47,535	31,935	*a* The excess is owing to an allowance to the Assistant Engineer.

ESTABLISHMENT.

GENERAL DEPARTMENT.

Office.	Budget Estimate 1875-76. Rs.	Rs.	Office.	Budget Estimate 1874-75. Rs.	Rs.	Actuals 1873-74 Rs.	Regular Estimate 1874-75. Rs.	Actuals for 8 months 1874-75. Rs.	Explanatory Remarks.
Manager and Book-keeper.....	200		Head Accountant and Book-keeper ...	200					
Accountant ...	70		Deputy do. ...	70					
Do. ...	50		Accountant ...	50					
Do. ...	45		Auditor ...	40					
Clerk ...	40		Registrar ...	30					
Do. ...	35		Writer ...	40					
Do. ...	25		Do. ...	30					
Do. ...	15		Do. ...	22½					
Record-keeper ...	35		Moochee ...	10					
2 Moochees ...	*b* 19		Duffadar ...	9					*b.* For all Departments.
Head Attender ...	12		4 Peons ...	12					
4 Attenders ...	32		2 Gate Watching Peons ...	32					
Watching Peons ...	14		2 Punkahmen ...	14					
3 Punkah-pullers ...	*c* 15		Water Brahmin ...	10					*c.* To serve in the Assessor's Department also.
Water Brahmin ...	12		Water Woman ...	12					
Sweeper ...	5½			3½					
Scavenger ...	5								
Stores.									
Store keeper									
Clerk ...	50								
2 Lascars ...	15								
...	14								
Monthly...		708½							
For 10 months...		7,085	Monthly...		545				
Add for April & May 1875..		1,090							
Annually...		8,175	Annually...		6,540	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 8 months 1874-75.	Explanatory Remarks.
In-door.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	
Head Clerk (for Genl. supervision) ...	60		Manager ...	60					
Do (for distraint) ...	50		Do (Distraint Department) ...	50					
Accountant (Head Cashier)...	60		Head Cashier ...	60					
Do (Dy. 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	531½	6 Peons ... 42	52					
			Cash Register Poster ...	16					
Out-door			Clerk (Trade Tax) ...	15					
			Clerk (Remission Dept.) ...	21					
Distraining Officer } For distraint of all Taxes	40								
Do }	35		Inspector }	25					
Do }	30		do } Distraint Dept.	25					
Do }	25		do }	25					
			do }	20					
Inspector (for Ground rents)...	25		Inspector (Ground Rents) ...	25					
Carried forward...	155		Carried forward...	710½					

ESTABLISH

COLLECTOR'S

Office.	Budget Estimate 1875-76.		Office.	Budget Estimate 1874-75.	
	Rs.	Rs.		Rs.	Rs.
Brought forward...	155	531½	Brought forward...	710½	
16 Conicopillays (for House & Land Rates) ...	224		19 Conicopillays (H. & L. R.)	266	
1 do. ...	10½		1 do. do. ...	10½	
Head Inspector (Wheel Tax) 30					
Horse allowance...15	45		1 Inspector (Carriage License)	30	
4 Sub Inspectors (Wheel Tax)	100		4 Inspectors (Carriage License)	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	
		683½	Coolies ...	30	
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 ...		300	Extra Coolis for Distraint Department ...		100
			Commission to Distraint Inspector ...		300
Total...		15,525	Total...		17,220

MENT.

DEPARTMENT.—*(Continued.)*

Actuals 1873-74.	Regular Estimate 1874-75.	Actuals for 8 Months 1875-76.	Explanatory Remarks.
Rs.	Rs.	Rs.	

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.				*In-door.*			
Head Clerk	...	60		Manager	...	50	
Estimator	...	50		Examiner & Estimator	...	80	
Darftsman	...	30		Draftsman	...	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	
				Water Works.			
Water Works				Head Writer	...	40	
Clerk	...	40		Asst. Writer	...	15	
Attender	...	7		Peon	...	6	
				Store keeper	...	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.	

ESTABLISE

ENGINEER'S

Office.		Budget Estimate 1875-76.		Office.		Budget Estimate 1874-75.	
		Rs.	Rs.			Rs.	Rs.
Out-door.							
Overseer							
Do.	...	55		Overseer	...	55	
2 do.	...	50		Do.	...	50	
1 do.	...	90		2 do.	...	90	
2 do.	...	40		1 do.	...	43	
2 Lascars	...	70		1 do.	...	36	
		12		1 do.	...	33	
				2 Lascars	...	12	
				Building Overseer	...	65	
				Storekeeper	...	20	
				3 Conicopillays	...	32½	
				6 Head Coolies	...	42	
Monthly...			317	Monthly...			478½
For 10 months...			3,170	Annually...			5,742
Add for April & May 1875...			943				
Annually...			4,113				
Water Works Out-door.				*Water Works Out-door.*			
				Supervisor	...	300	
Foreman	...	115		Foreman	...	115	
Head Walkman	...	15					
2 Walkmen	...	26		Overseer	...	40	
2 do.	...	20					
Head Turnkey	...	20		2 Lascars	...	14	
3 Turnkeys	...	45					
8 Assist. do.	...	56					
2 Head Coolies	...	12					
7 Mile Coolies	...	35					
Monthly...			344	Monthly...			469
For 10 months...			3,440				
Add for April & May 1875...			905				
Annually...			4,345	Annually...			5,628

MENT.

DEPARTMENT.—*Continued.*

Actuals 1873-74.	Regular Estimate 1874-75.	Actuals for 8 Months 1874-75.	Explanatory Remarks.
Rs.	Rs.	Rs.	

ESTABLISH

FIRE ENGINE

Office.	Budget Estimate 1875-76.		Office.	Budget Estimate 1874-75.	
	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

PEOPLE'S

Office.	Budget Estimate 1875-76.		Office.	Budget Estimate 1874-75.	
	Rs.	Rs.		Rs.	Rs.
Superintendent			Superintendent		
Clerk ...	100		Writer ...	80	
2 Sergeants ...	25		2 Constables ...	20	
Maistry ...	30		Garden Maistry ...	30	
Do ...	15		Do ...	15	
18 Gardeners ...	7		18 Gardeners ...	7	
5 Boys ...	90		8 Watchmen ...	90	
8 Peons ...	15		2 Lamp lighters ...	15	
2 Lamp lighters ...	48		Bullock Driver ...	48	
1 Bullock Driver ...	12		Toty ...	12	
Toty ...	5			5	
	1			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 & 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

MENT.

MAINTENANCE AND REPAIRS.

Actuals 1873-74.	Regular Estimate 1874-75.	Actuals for 8 Months 1874-75.	Explanatory Remarks.
Rs.	Rs.	Rs.	

PARKS.

PARK.

Actuals 1873-74.	Regular Estimate 1874-75.	Actuals for 8 Months 1874-75.	Explanatory Remarks.
Rs.	Rs.	Rs.	

PUBLIC

PEOPLE'S

Office.	Budget Estimate 1875-76.		Office.	Budget Estimate 1874-75	
	Rs.	Rs.		Rs.	Rs.
Brought forward...		7,740	Brought forward...		7,840
Zoological Collection.			*Zoological Collection.*		
Establishment ..	585				
Feeding Animals ...	3,075		Feeding Animals ...		3,960
		3,660			
Annually...		11,400	Annually...		11,800
Swimming Bath.					
Constable ...	10				
Cleaner ...	5				
Toty ...	2				
Monthly...	17				
Annually...	204				
Clothing to Constable ...	24				
		228			
Total..		11,628	Total...		11,800

NAPIER

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

PARKS.

PARK.—*(Continued.)*

Actuals 1873-74.	Regular Estimate 1874-75.	Actual for 8 months 1874-75.	Explanatory Remarks.
Rs.	Rs.	Rs.	

PARK.

Actuals 1873-74.	Regular Estimate 1874-75.	Actuals for 8 months 1874-75.	Explanatory Remarks.

SANITARY DEPARTMENT FOR 1875-76.

OFFICE ESTABLISHMENT.

OFFICE.	Budget Estimate 1875-76.		OFFICE.	Budget Estimate 1874-75.	
In-door.					
Head Clerk			Manager	70	
Clerk ...	45		Clerk ...	25	
Do. ...	20		Do. ...	20	
Do. ...	15		Do. ...	15	
2 Peons ...	14		3 Peons ...	21	
			Record Keeper ...	10	
			Scavenger ...	5	
Monthly...		119	Monthly...		166
For 10 Months...		1,190			
Add for April & 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			1,051½	
	716½				
Labour	3,543		Labour	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...		107,726	Annually...		1118,68

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	
			Iron Smith ...	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 Depot 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 ...	40		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

Fin: Dept

Pro: of the Madras Govt

Read the following letter from the Chairman of the Committee for the revision of the Madras Municipal Acts, dated 11 May 75.

G.O. 12 July 73, No. 975, para 7.

Mr. Lock, the Chairman of the Committee nominated by Govt in July 1873 previous the Mad. Mun. Municipal Acts, submits with the above letter the Report of the Committee containing their proposals for a revised Municipal Act for the City of Madras, together with a conjoint protest from certain of the members & separate minutes of dissent from the Hon'ble V. Ramiengar & Major Weldon, as also three letters from himself on various matters in connection with the subject of report. Opportunity is also taken to lay before Govt a Report of the Committee nominated by the Municipal Commissioners themselves for the re-organization of the establish-

See remarks-

MS

ments of the Municipality.
The Committee nominated by
the Govt have prepared a draft
Bill on the basis of their proposals.

2. The Report of the Reorganiza-
tion Committee is a searching and
admirable statement. It exposes much
mismanagement and waste, and is
without at most to suggestive & practical, that
the Govt will require strong reasons
from the Commissioners for failing
to carry out the revised retrenchments
and measures of improvement. The
Report shows that a considerable saving
can be effected. It also shows conclu-
sively that the assessment & collection
of existing taxes has been very imperfect;
that the contracts have hitherto been
improperly managed; and that the ex-
ecutive duties have been inefficiently
and at the same time expensively per-
formed. Leaving aside the question
of what should be the constitution of
the directing Agency of the Madras
Municipality, the question more imme-
diately requiring treatment is the
financial condition of the Municipality. There is no doubt that this
Municipality is fast verging on insolvency,

small respects.

and that the time has come for the
interference of the Govt in the direction
of placing in the hands of the Com-
missioners, assets sufficient to meet
their existing liabilities, and to enable
them in addition to provide the
principal city of the Presidency
with a sufficient supply of pure
drinking water & an efficient
system of drainage.

3. The instructions to the Committee
for revising the Municipal Acts, were
generally
to suggest amendments of Acts IX
of 1867 and V of 1871, where the existing
provisions are either defective or objec-
tionable, and to specially consider the follow-
ing points:-

I. To provide for the exemption of
the sections relating to the sea tolls.

II. To amend the sections re-
lating to the special water rate.

III. To consider the substitution
of an Octroi on all articles brought
into the town for consumption or
use, in lieu of the existing professional
tax and tolls, and

IV To allow of the incidence of
the house tax being modified so as to

relieve the poorer classes of habita-
tions.

4. It may be here observed that section 33 of Act IX of 1867 enables the Comrs to "exempt, in whole or in part, from the payment of any rate or tax under this Act, any person who, by reason of poverty, may be unable to pay the same;" and that sec 69 absolutely enjoins the President to "exempt from assessment any house, building, or land, the annual value whereof is less than 14 Rs, if the same be the sole rateable property of the owner."

5. The purposes of Act IX of 1867 are stated in its preamble to be "to amend the law relating to the appointment of Municipal Comrs for the town of Madras, and the management of its Municipal affairs; to make better provision for the Police, Conservancy, & Improvement of the said Town, for the Lighting & Water Supply, for the enumeration of the inhabitants, for the registration of births and deaths; and to enable the said Comrs to levy taxes, tolls, & rates." For these purposes, it provides,

a, Taxes on Carriages, horses, mules, asses, dogs, bulls, bullocks, male buffaloes, camels, and elephants kept in the town, with certain exceptions. — Sections 35 to 43.

b, Fees for the registration of carts and other vehicles without springs kept in the town, with certain exceptions. — Sections 44 to 47.

c, Tolls on carriages, carts, and animals entering the Municipal limits, with certain exceptions. — Sections 48 to 55.

d, Taxes on Arts, Professions, Trades, or Callings exercised within the town. — Sections 56 and 57.

e, Taxes on retail dealers in spirituous or intoxicating liquors — Sections 58 & 59.

f. Sea tolls on Boats or rafts conveying goods, merchandise, and luggage of every kind exported or imported by sea at Madras, with exceptions. — Sections 63 to 67.

g. Rates on houses, buildings, and lands, within municipal limits, with the exception of those situated within Fort St. George, buildings used for public worship, and vacant lands. — Sections 68 to 71.

6. Section 1 of the Amending Act, V of 1871, declares that it shall be lawful for the Municipal Comrs for the town of Madras to apply, within the limits of the Municipality, the funds raised under Act IX of 1867 to the following purposes;-

a, the diffusion of Education, including the construction & repair of school houses, the establishment and maintenance of schools either wholly or in part by means of grants in aid, the

inspection of schools, and the training of teachers.

i, The construction & repair of hospitals and dispensaries, including payment of charges connected with them.

j, The training and employment of vaccinators & other medical practitioners.

k, The application of the Indian Contagious Diseases Act.

l, Any local works of public utility calculated to promote the public health, comfort, or convenience.

7. On the other hand, Act V of 1871 (section 2) declared that the Municipal funds are not to be applied to the payment of Police, and accordingly repealed section 99 of Act IX of 1867, which threw upon the Municipality one half the annual cost of the Town Police.

8. The first conclusion at which the Revision Committee have arrived is that, with the exception of Vaccination, none of the additional purposes specified in Act V of 1871 are such as the Municipality should be required to support, considering the present and prospective state of their resources. They have therefore omitted in their draft Bill from the purposes contemplated by the existing Municipal Acts,

(h) Education & connected matters.

(i) The providing of Hospitals and Dispensaries & payment of charges connected therewith.

(k) The application of the Contagious Diseases Act.

They have not re-introduced any provisions for Police purposes; but on the whole, restrict themselves to purposes connected with the following specific objects.

I. The Public Safety, including lighting, precautions against fire, removal of dangerous places, buildings, trades, and practices.

II. The Public Health, including Vaccination, Registration of Births and Deaths, Conservancy operations, Sanitary measures generally, Markets, Slaughter houses, Latrines, Privies, Sewers, Drainage works, Water works, Parks, Reclamation of unhealthy localities, Cleaning and watering of streets and drains, Scavenging, Abatement of nuisances generally, Regulation of offensive & dangerous trades, and Regulation of burial and burning grounds.

III. The Public Convenience, including

Para 5 of the Revision Committee's Report dated 6 May 1875.

Roads and Communications, Municipal Buildings, Streets, Avenues, Town Surveys &c.

IV. Generally all objects connected with the abovementioned three main objects.

In these conclusions the Revision Committee are unanimous.

9. Then as to Ways and Means for effecting these purposes, the Draft Bill prepared by the Revision Comtee provides for the levy of all or any of the following,

(1) Rates on Lands, Buildings, and Lands.
(2) Ground rents.
(3) Water Rate.
(4) Lighting Rate.
(5) Scavenger Cess.
(6) Taxes on Vehicles & Animals.
(7) Fees on the Registration of carts.
(8) Tolls on Carriages &c entering the municipal limits.
(9) Tax on the sale of spirituous & intoxicating liquors.
(10) Town Duties.

para 18 of the Revision Comtee's Report.

Thus the proposals exclude the Property Tax and the Sea Tolls, but retain the general tolls and the House and Land tax, slightly raising the limits of exemption from Rs 14 to Rs 24 annual value, & reducing the rate from ten to Seven and a half per cent on the annual letting value,

which the Govt proposed to exclude & modify. The Committees proposals further add a Scavenging tax and Town duties to the other existing sources of income.

10. But so far are the Revision Committee from being unanimous in these proposals that, although by an accidental concurrence of circumstances these proposals came to be adopted ostensibly, the majority of the Committee are strongly opposed to the levy of Town duties. This majority advocate the retention of the existing taxes, and consider additional taxation unnecessary. The Committee consisted of ten members and a Chairman, as noted in the margin. At the meeting at which it was resolved to recommend the imposition of Town duties, eight members and the Chairman were present. Of these, four members & the Chairman voted for the measure, and four members voted against it. Two members were unavoidably absent from the meeting, but intimated that they would have opposed the resolution had they been present. Thus, six members were directly opposed to the proposal out of a total of eleven including the Chairman; and five members, including

Shorten it

Is this detail of difference of opinion necessary here - ? omit

Mr. T.C. Loch, Chairman.

Comrs	Non Comrs.
Hon: V. Ramsingar.	Mr. G. Thornhill.
-v. Krishnayya Jah Bahadur	Mr. P. Macfadyen.
M. Venkatasawmy Naidu.	Major J. Meldon.
Mr. C. K. Cammiade.	Dr. W. R. Cornish.
V. Krishnama Charriar, Secy	Mr. J. Oakes (since deceased)

the chairman, supported it. But of these five, there were two who only adopted it under the impression that the abolition of the Profession tax was dictated by Govt, and that additional taxation was absolutely necessary. Of this necessity, however, they are no longer so convinced; and they therefore join the dissentients. The result is, that eight out of eleven are opposed to the levy of Town duties, and three only support the proposal; and these three, as far as the Govt can make out, were Mr. Loch, Dr Cornish, and Mr. Cammiade. Major Weldon would only adopt Town duties under pressure of proved necessity; while the Bimble V. Ramiengar would only accept them as the price of freedom from the Profession Tax, which he considers the worst Municipal tax, unequal in incidence, oppressive in operation, and comparatively unproductive in results. As a member of the Re-organization Committee, however, the Bimble V. Ramiengar is satisfied that additional taxation is at present quite unnecessary. The six members noted in the margin were strongly opposed to the introduction of Town duties as a retrograde and objectionable measure. They protested

proposed to omit.

The Hon: Mir Humayun Jah Bahadur
" P. Macfadyen.
Mr. Thornhill.
" M. Vencatasawmy Naidu.
" V. Krishnama Chariar.
" J. Oakes (since deceased).

prepared the retention of the Profession Tax, and against it, considered additional taxation unnecessary; but if necessary, they would advocate by preference an addition to the tax on the local consumption of spirits.

30

II. Three cardinal points thus presented themselves for decision; viz:t.

I. Shall the purposes of the proposed new Act be restricted as specified by the unanimous recommendation of the Committee?

II. Shall the opinion of the majority of the Committee, that Town duties shall not be introduced, be rejected? 2

III. Does the financial position of the Municipality dictate addition- 2
-al taxation under any circumstances.

12. First, as regards the limitation of the purposes of the Act. The Govt gather that the Revision Committee merely intend to say that the resources which the State of the Municipality has placed at the disposal are sufficient to provide for the State services which have been required of them, and that they do not propose to object in principle to provision being made through the medium of Municipal taxation, rather than of Imperial taxation, for elementary education, hospitals, &c within Municipal limits. Such an objection is manifestly untenable however,

(*) Govt are of opinion that these are purposes suitable for Municipal taxation (see proposed Act)

the hospitals are excluded by the Revision Committee

Education & Hospitals

for Municipal duties are simply State duties, and Municipal taxation is but State taxation. A Municipality is merely an imperium in imperio created by the State to administer, in its place, to the exceptional requirements of a section of the community within a limited area, in the same manner as the Central Govt administers to the needs of the general community, only in more minute detail, and by means of special taxation imposed to provide for special requirements. Were no provision made, and no taxation imposed, elsewhere for elementary education, or for the sanitary requirements (including hospitals) of the community, the Madras townsfolk might perhaps not unreasonably complain of exceptional treatment, though it might still be ~~reasonably~~ argued that the larger aggregation of inhabitants in a city like Madras creates new requirements in the way of checking the spread of disease, as well as the growth of a criminal class by reason of gross ignorance. But no such ~~exemption~~ can be ~~used~~ here. The Govt have imposed special taxation throughout the country, as well

I would not use this. It will only provoke discussion on petty questions.

I would keep as being in my opinion a sound argument. RE

2/

as in the metropolis, for these purposes; and there is no reason, therefore, why the metropolis should be exempt.

13. The townsfolk of Madras may reasonably claim to have sufficient Ways & Means placed at their disposal; but these must be Ways & Means of taxing themselves. They have no right to claim that the rest of the community shall provide for their needs in this matter. It may be noticed that when Act V of 1871 was passed, and many additional services were demanded of the Municipality, no additional resources were opened to them; they were relieved of the half cost of the Police, but they were at the same time deprived of the Govt contribution therefore received towards sanitary expenses. The amounts were respectively as noted below. †

The position, however, which it is assumed that the Revision Committee intend to occupy, is scarcely consistent with the contention of the majority that no additional taxation is necessary; and is scarcely consistent with the evidence which they adduce, to show that the existing income is certainly not more than sufficient for the present & prospective requirements of the restricted

† vide Statement in para 8 of G.O. 10 dtd 1870, No 998, Public Dept.

services.

14. ~~For the reasons set forth above~~, the Govt. ~~affirm~~ maintain that the provision for elementary education is a recognized State duty; that the ordinary State revenue is inadequate for the purpose; that special taxation is very generally imposed to provide for it; and that of all places, the metropolis is that in which the need is greatest, the duty of providing for it most pressingly incumbent, and the resources for taxation most ample. The ~~attainment~~ ~~improvement~~ of the ~~project~~ object of the Contagious Diseases Act being also recognized as a State duty, it needs little argument to show that the expense cannot fairly be thrown on the general ~~taxation~~ tax paying community, but should be borne by the local community whose aggregation has created the special necessity. As regards hospital provision of an elementary character, the ~~Govt. is~~ obligation ~~though~~ not ~~provided for at all~~ generally assumed by the State ~~funds, although it is provided~~ may be regarded as a duty resting on the community, and certainly as one of which in many instances self interest should dictate the performance. It is sufficient however for the present purpose to state that the ~~thing~~ need exists in Madras, that

that special taxation is proposed for the purpose this Act in Bombay

Municipal Acts. VI of 1865. I of 1867. IX of 1867. X of 1867. VIII of 1868. I of 1870

Bombay Act VII of 1863 provides for
1. Lighting of the town.
2. Drainage & Sewerage - Drainers &c.
3. Regr of Births & Deaths - Centres.
4. Streets, widening of streets
5. Water supply.
6. Regulation of Offensive Trades. Burial & Burning Grounds
7. Gardens &c
8. Police, minus Govt. contribn } XI of 1867.
9. Pauper Hospitals.

Purposes (Sanitation)

Bombay Act III of 1872 { Amending Act II of 1873
1. Police Cost & Expenses of protecting city from fire, if required by Govt.
2. Vehar Water Works - new water works.
3. Streets - Gas - Water pipes.
4. Births &c - General Sanitary arrangements
5. Trades, Slaughter Houses, Markets &c
6. Burial & Burning Grds.
7. Regr of Births & Deaths
8. Cemeteries.

I cannot agree to the ~~withdrawal~~ withdrawal of the Police from the list of purposes to which the Municipal funds can be applied. Police is a local charge, and a system of police cannot be separated from a particular locality. The object of the Police is the protection of property, and the property to be protected is that of the inhabitants of the locality. Yes - RM

the general State funds cannot resume the charge, and that there is no reason why the Inchtopolis should be specially exempt. The Govt. must therefore absolutely decline to accept the Committee's elimination of these purposes from the Act, and direct their re-insertion in the Draft Bill, with the slight modification that the training of Medical practitioners and the providing of Normal schools may be omitted.

15. Having taken the foregoing view of the first question, it appears to the Govt. that there is not much to say in respect to the other two points. Additional taxation is certainly necessary, or at least it is necessary to provide additional income. ~~For there can~~ ~~be no doubt~~ ~~but~~ that the Govt. ~~believe~~ that the existing sources of income are capable of producing more than they have hitherto done; but at the same time, they ~~appreciate~~ consider that these sources are in some respects objectionable, and need to be revised and supplemented.

16. Mr. Lock urges most strongly the exemption of the two lowest classes under the Profession Tax, except so far as applies to persons holding

salaried employment not below Rs 75 per mensem. The Bumble v. Ramiengar as before observed, considers the Profession Tax, of all municipal taxes, the worst features of a direct tax, as being unequal in incidence, oppressive in operation, and relatively unproductive. The Govt are of opinion that the Schedule does go too low, and that the sliding scale for salaried employments needs to be revised. ~~From the Bills in Germany they also attend~~ ~~that~~ Opportunity should be taken to exempt the Military Profession, strictly limited, from taxation; and in this respect the Model Act, also would need to be more consistent. There is no reason for ~~Sanit~~ Rich taxing Garrison Officers, ~~such as~~ applies to all other professionals in a town. They do not come there in pursuit of wealth or superior professional advantages. On the contrary, they very generally derive not few advantages, and possibly some disadvantages. They are ~~there~~ stationed in the protection of the accumulated wealth of others, + ~~the bulk~~ of the aggregated population, ~~for~~ in Stake purposes. This argument does not apply to Military Officers holding Staff or Civil employments. They are in a

+ W. Lock recommends the draft bill being modified accordingly. They are also of opinion

totally different position, and need not to be exempted.

17. As regards House Tax, the Govt are ~~desirous~~ willing to adopt the Committee's limit of exemption, viz^z Rent value less than Rs 24 per annum, or 2 Rs per mensem, but they are not ~~inclined~~ disposed to reduce the maximum rate from ten to seven and a half per cent. The Govt will also adopt the Scavenger Cess, but with the modification of the clause imposing it, which Mr. Lock advocates, making the cess compulsory whenever the Municipality undertake to perform the service.

18. Then comes the important question of Town Duties, ~~and whether~~ they are necessary ~~and~~ shall be imposed? To answer this question, it is expedient to review the Budget Estimate of Income and Expenditure and the Revision Committee's proposals on this score. The Re-organization Committee's proposals have been accepted by the Municipal Comm^rs to an extent which will produce a saving of Rs 17500 a year on present cost of Establishment. The Revision Committee do not make any proposals as to the superior Officers of the Municipality

Vide letter from President, M.C. 11 May 75, No 3.

to be appointed under the Act, but in his separate letter on the subject, Mr. Loch suggests the following scale.

From Presidents, Dn. C. 10 May 1875, No 2.

Officers.	Maximum Salary per mensem.	Proposed Actual	Drawn at present	As proposed by Re-organn. Comtee
President...	2500-"-"	1600-"-"	1,200-"-"	2000-"-"
Executive Engr.	800-"-"	700-"-"	700-"-"	700-"-"
Sanitary Insp.	700-"-"	400-"-"	400-"-"	700-"-"
Office Assist. to President	600-"-"	500-"-"	"-"-"	Appointt not necessary
Collector.....	350-"-"	350-"-"	500-"-"	400-"-"
Aspeer....	350-"-"	350-"-"	500-"-"	350-"-"
Total, Rs.	5,300-"-"	3,900-"-"	3,300-"-"	

In respect to the appointment of Office Assistant to the President, the Govt understand Mr. Loch to propose that the present Aspeer on Rs 500 a month shall become Office Assistant on the same pay; that the present General Manager of the Office on Rs 300 become Aspeer on Rs 350; and that the post of General Manager be abolished as recommended by the Re-organization Committee. Paras 107 & 108 of their Report. In modification of the above scale, the Govt resolve to fix the maximum salaries of the Officers to be appointed by Govt under the Act as stated below.

Under Act 5 of 1871 maximum

2000

700

700

500

500

Mark this portion of the draft. I do not agree in the proposed organization of superior officers as my Minute

(Sgd) H.E.

(Sgd) H.E.

Salary per mensem

President	1,800-"-"
Assistant to Do	600-"-"
Engineer	700-"-"
Sanitary Inspector	500-"-"
Aspeer & Collector, amalgamated.	500-"-"

This is taken from Mr. Loch's Govt Resolution with the exception of the Office Assist: which Mr. L. does not mention.

Write leave allowances @ one third of maximum salary in addition to the pay of the incumbents.

I don't understand what this means. Leave allowances are paid for absentees.

I think the maximum salary of the President should be fixed at Rs 2000 above the present maximum

Leave question should be dealt with by Legislation providing for duties passed & left. The convenience of the latter would be always provided by and after assessments.

19. Mr. Loch submits a revised Estimate of Income & Expenditure, exclusive of all provision for Hospitals &c, Education, or prospectively for Drainage. The Govt presume that he has allowed for all modifications of taxation and charges approved and accepted. The results are noted below.

	Budget of 1875/76. Rs.	Mr. Loch's Estimate. Rs.
Income.		
House Rate	2,62,000	2,50,000
Ground Rents		2,000.
Trade Tax	90,000.	75,000
Liquor Licence	11,000.	10,500.
Carriage & Cart Tax	45,000.	40,000.
Carts Registration	12,500.	12,500
Tolls	52,000.	50,000.
Miscellaneous	1,01,400.	90,000.
Total.	5,74,000.	5,30,000
Charges.		
Salaries & Establt	91,813.	90,000.
Conservancy, Mars, Pats & Scavge Farm	138,158.	1,45,000 3,000
Public Works, new	8,700.	50,000
Do Repairs including Unpaid Bills	82,474	1,00,000
	22,600.	40,000
Lighting	1000.	1,300.
Refunds	20,500.	36,000
Mis: Contingent	135,730.	1,30,000
Interest on loan, including Arrears, Repairs & Water Works	51,326.	"
Hospitals &c new	15,000	"
Education		
Total, Rs	573,360.	6,55,300.

20. The members of the Revision Committee have addressed a separate communication, attached to their letter of protest a financial Statement of Revenue and Expenditure, which Mr. Loch corrects by his estimate. They give the following figures.

Average Revenue for 3 years.	Average of Expenditure	Estimated future Expenditure
Rs. 5,30,609.	Rs. 6,26,998.	Rs. 7,19,705.

And they calculate that, omitting Hospitals and Schools, the future expenditure would be reduced to Rs. 5,06,705, exclusive of savings to be effected under the Re-organization Committee's proposals which, as before noted, have been adopted by the Municipal Commrs. to the extent of Rs 17,500. On the other hand, they estimate the income that may now be looked for at Rs 5,35,609 with reference to an increase of 5000 Rs from Tolls this year. It is to be observed that Mr. Loch's estimate of Charges makes no provision for Hospitals or Education. Of these needs, which however they propose to exclude from the new Acts as in their opinion not

6/

strictly Municipal objects, the dissenting members of the Revision Committee make the following estimate.

	Present Charge	Future Charge
Hospitals	50,086	50,000
Education	10,000	33,000.
	Rs 60,086.	Rs 83,000.

As to Road and other Public Works Repairs, Mr. Loch estimates the Charges at Rs 1,60,000, the dissenting members of the Revision Committee at Rs 1,20,000; and the Budget Estimate of the Municipality for 1875/76 would make it Rs 82,475, i.e. taking Rs 62,474 for Repair works and Rs 20,000 put down as a reserve for unpaid bills; while the average expenditure on Road Repairs for six years would appear to be Rs 90,000.

See para 115 Re. Organis. & Com. Report.

21. In paragraph 126 of their Report the Reorganization Committee present in one view the aggregate Municipal Expenditure under all heads for the six years from 1868 to 1873/74, and in paragraph 142, they present a similar statement of Revenue from all sources

for the same period. The following statement contrasts these results.

Year	Total Municipal Expenditure	Total Municipal Revenue	
		Budget Estimate	Actual Collections
	Rs.	Rs.	Rs.
1868.	5,34,928.	5,87,388.	5,31,649.
1869.	6,70,422.	5,66,188.	4,88,883.
1870.	5,52,590.	5,49,762.	5,43,585.
1871/72	5,97,695.	5,44,310.	5,23,496.
1872/73	5,27,457.	5,48,960.	4,99,279.
1873/74	5,25,938.	5,43,520.	4,76,564.
Average	5,68,188.	5,56,688.	5,10,576.

22. The ~~details that go to make~~ details of the above results shew that the income from the House Tax and of this largely Land rates ~~is~~ rising steadily from Rs 2,38,396 in 1868 to Rs 2,59,693 in 1873: but there is reason to question both the accuracy of the Rent valuation, and whether all houses are included as they ought to be. The returns also shew that the Income from the Tax on Trade & Callings has steadily decreased from Rs 83,907 in 1868 to Rs 53,570 in 1873/74, and that there is reason to think that the tax is extensively evaded; that the Income from the Tax on Carriages & Animals is very fluctuating, & not in a satisfactory condition, being Rs 45,065 in 1868,

Para 127, Re-organn. Comtee's Report.

Para 131.

Para 135.

Rs 37,738 in 1871, and Rs 43,384 in 1873/74; that the receipts from Registration of Carts is tolerably steady, averaging about Rs 12614; that the average yearly receipts from Ground Rents were about

para 136. Rs 5500 under Govt management, while

para 138. they aggregate Rs 6557 in the four years they were under Municipal management after their transfer in 1870; and that generally, collection of taxes &c has not been satisfactory. As regards Tolls,

para 137. the Reorganization Comtee suggest for consideration the question of non payment by Railway carriages, waiting to reflect that the Municipality contributes nothing to Railway making or maintenance. & that Trains do not use Municipal Roads

It is to be observed that none

23. of the estimates of charges takes any notice of possible requirements for the Drainage scheme. Mr. Burrows, the present Offg President of the Municipal Comtee, estimates an annual charge of Rs 1,40,705 in this account. His estimate on account of Water Supply charges is Rs 1,07,525 against Mr. Loch's estimate of Rs 1,30,000. None of the estimates suggest the probable income from Water Rate, or from Lighting Rate.

I do not see any paper in this Collection from which this is taken

24. The Act now in force, IX of 1867, provides

I. A Lighting Rate, not exceeding two per cent upon the annual value of all occupied buildings, tenements, & premises, within Municipal limits. — section 202.

II. A Water Rate, not exceeding four per cent upon the annual value of all occupied buildings and premises within such limits. — section 205.

But neither of these rates has been levied.

25. The Draft Act provides

I. A Lighting Rate not exceeding two per cent leviable on the same basis, to provide for lighting the streets with Gas or other suitable means - provided that no rate shall be levied so long as the present system of lighting is in force. — Section 75 of Draft Act.

II. A Water Rate upon the annual value of all occupied buildings, lands, wharves, structures, works and places, "at such rate as may appear to the Commissioners sufficient" for the "maintenance, repair, — Section 70 of Draft Act.

extension, improvement, and other expenses connected with the Water works" - provided that no such houses &c. shall be liable to the rate if situated at a distance exceeding 200 yards from the nearest public fountain or supply cock.

26. On the whole, the following are the results presented.

Income		Charges.		
6 years Average Actual Collections from 1868 to 1873/74	5,10,576.	6 years Average Actual Expenditure	5,68,171.	Includes Road Repairs 90,000.
.. Do. .. Do. .. Budget Estimate	5,56,688.	Average of Dissenting Members - Present -	6,26,998.	Repairs ..... 94,484. Hospitals .. 50,086. Education 10,000 60,086.
3 years Average as given by the Members dissenting	5,30,609.	Future.	7,19,705.	Repairs ..... 1,20,000. Hospitals .. 50,000 Education 33,000 83,000.
Mr. Loch's Estimate	5,30,000.	Mr. Loch's Estimate excluding Hospitals and Education.	6,55,300.	Repairs ..... 1,60,000.
Budget Estimate of 1875/76	5,74,000.	Budget Estimate of 1875/76	5,73,360.	Repairs - 62,474 *Unpaid Bills 20,000 82,474 Hospitals &c. - 57,320. Education .... 15,000.
Actual Collections in 1873/74	4,76,564.	Actual Expenditure of 1873/74	5,25,938.	

* This is for Public Works, and probably includes New works as well as Repairs.

27. It will be observed that the average actual collections of the (Rs 5,10,576) is considerably in excess of each of the last two years included in the six years from which it is deduced, viz^t 1872/73 (Rs 4,99,279) and 1873/74 (Rs 4,76,564), and that the actual income is steadily deteriorating, which points to great inefficiency in the Collector's department. It is also seen that average income & average expenditure show a yearly deficit of about half a lac in six years from 1868 to 1874; that estimated present and future expenditure greatly exceeds the six years average actual, setting aside all question of drainage requirements, and according to Mr Loch excluding Hospitals & Education; that expenditure on Education has hitherto been only one third of what is estimated as needed; and that Repairs are estimated to need from 40,000 to 60,000 Rs more than are now allowed for them yearly.

Altogether, the Govt are of opinion that to enable the Municipality to satisfy properly the existing purposes of the Act, they require an additional income of from one and a half lac to two lacs of rupees. The drainage requirements of the City would probably add a demand of another lac and a half; so that it may be roughly estimated that an additional income of three lacs of rupees in all will sooner or later be needed by the Municipality adequately to meet the requirements of the City of Madras.

28. As to Ways and Means, the Govt have no estimate before them of the effect of reducing the incidence of the Professional & Trades Tax, unless it be assumed that Mr. Loch's estimate of Rs 75,000, as compared with the current years budget estimate of Rs 90,000, makes allowance for this. If that be so, the change would absorb about 15,000 Rs of income. The dissenting members appear to assume that their modification of the House tax may absorb about 5000 Rs. Thus there, about 20,000 Rs of income would disappear. The maximum economies

suggested by the Reorganization Committee are about 41,000 Rs, of which Rs 17,100 have been already adopted & are apparently allowed for in the estimates. So that if the whole of the reductions proposed were effected, they would only about counterbalance the Revision Committees reductions of income. Their new Scavengering Cess will not more than cover new charges on that account. Then again, the Govt have no estimate of probable receipts from the Water Rate; and the Lighting Rate, as proposed, apparently depends on the introduction of Gas. The Town Duties in Bombay produce, it is understood, nearly 15 annas per head of the population. If on this account the average receipts are assumed at 12 annas per head, Town Duties in Madras should produce about Rs 2,97,750. The Drainage Works are understood to be an absolute necessity, and in their absence, the improved water supply is nothing better than an increased nuisance and injury to health, as the town will probably become feverish in the extreme without drainage. The Govt are therefore

Reorganization

× As deduced from paragraph 16 of the Revision Committee's Report.

3 Lakhs 2,97,75

8/

brought to the conclusion that retaining all the present purposes of the Act slightly modified, and adding Drainage Works to them, the present sources of Income modified as proposed and enjoined Loll, but plus the Water & Lighting Rates and Town Duties, will not be more than sufficient to maintain the Municipality in a condition of solvency.

29. The Govt will now briefly notice some of the details of the draft Act drawn by the Revision Committee. The purposes which it excludes have already been mentioned, and the opinion of the Govt has been expressed that they should be retained.

I. The Bill adds eight members to the present number of Municipal Commrs, being two members additional to one of the nominated & three elected to each of the 2d, 3d, 5th, and 7th Divisions of the Municipality, making a total of 40 members instead of 32. Of this number, it is proposed that half shall be nominated by the Govt, and half shall be elected.

II. The Act in force makes reli-

Having thus considered the proposals of the Revision Committee & stated their own views on what services the Municipality of Madras may properly be called upon to provide, the Govt resolve to indicate the points wherein the Draft Bill will be now amended as to provide for the desired purposes, either as proposed or otherwise provided.

1. Education & Schools
yes yes
(as per page 9)

Section 5 of Bill.

Sec: 6.

=dence in the Division a necessary qualification for a Commissioner. The Bill requires that a Comr. shall be resident within two miles of Municipal limits; shall be 25 years of age; and shall be a rate payer of either House, Land, Water, and Lighting rates aggregating 30 Rs yearly, or assessed taxes not less than 50 Rs a year; or that he shall have paid House Rent for the two preceding years of not less than 50 Rs a month.

Sec: 3, Act IX of 1867.

Sec: 5 of Bill.

III. Act V of 1871 makes all rate payers qualified electors subject to Rules prescribed by Govt. The Bill prescribes the following qualifications for electors.

Sec: 3.

Sec: 7.

(1) Age, 21 years.
(2) Residence in the Division concerned.
(3) Payment of { House / Land / Water / Lighting } Rates aggregating not less than 30 Rs yearly.
(4) Six months occupation, or renting of a } house of 50 Rs rent a month or more.
(5) Vote by Ballot, under Rules prescribed by Govt.

IV. The Bill provides for registration of persons qualified as Comrs and Voters.

Sec: 8.

V. Duration of Office is main-

Sec: 9.

tained at three years.

VI. Bankruptcy, Insolvency, Absence from three consecutive General Meetings, & conviction of a "cognizable" Offence as defined in the Criminal Procedure Code, are each of them to disqualify.

Sec: 11.

VII. The Bill retains the appointment of a President by the Govt as Executive Officer, on allowances which "shall not exceed two thousand rupees a month" - the present maximum - "but which may be increased by the Municipal Comrs with the sanction of Govt to two thousand five hundred rupees a month." It may be noted that Mr. Loch mentions that it was proposed by Mr. Macfadyen and supported by some members of the Revision Committee, that the larger amount should be adopted as the maximum, instead of being left open to recommendation.

Sec: 37.

VIII. The Bill provides a Standing Committee, of eight members, one from each Division, to assist the President in all matters relating to Accounts, Audits, Budgets, Contracts, Appeals, Pensions &c.

Sec: 22

Sections 26. 27.

IX. It leaves blank for Govt

Sec: 38.

to decide the provisions relating to the Municipal Executive Officers to be appointed by the Govt. It has been already noticed that Mr. Loch makes proposals on these points, and brings forward the recommendations of the Reorganization Committee.

X. It defines all Municipal Officers and Servants as Public Servants within the meaning of the Penal Code. Sec: 43.

XI. It reduces, Railway Lands, Houses &c. Rate from 10 to 7½ per cent of annual value, and raises exemption value from Rs 14 to Rs 24, allowing a deduction of 10 per cent from Rent value for repairs &c. Sec: 58. Sec: 55.

XII. It substitutes a discretionary Water Rate on Houses &c., within 200 yards of a public fountain or supply cock, for the 4 per cent rate prescribed by the present Act. Sec: 70. section 205, Act IX of 1867.

XIII. It retains a 2 per cent Lighting Rate, but provides that it shall not be levied under the present system of Lighting. section 75 of Bill.

XIV. It excludes the Profession &c. Tax. Sec: 51.

XV. It adds Town Duties at Schedule Rates on the following, Sec: 108 & Schedule D of Bill.

a. Food Grains.
b. Metals, except Gold, Silver, Iron, and Steel.
c. Wines.
d. Spirits.
e. Beer.
f. Sugar, including Molasses, Jaggri, Goor.
g. Ghee.
h. Timber
i. Tobacco.

Sec: 77. XVII. The Bill adds a Scavengers fee for duties undertaken by request. Mr. Loch proposes to make these Compulsory. Ds. the Govt. approve.

Sec: 88 XVIII. It provides that taxes on Carriages and Horses shall be demanded instead of being tendered.

Sec: 86. XIX. Drivers and attendants of Public Vehicles are to be licensed by the Police, in communication with the President; and Public Carriages Sec: 85. not bearing a number may be seized by the Police.

Sec: 116. XX. In Appeals from Assessments &c. the Magistrates are to be bound to state a case for the decision of the High Court on all questions of law, when both parties require such reference to be made; and the appeal time is to Sec: 118. run from the date of Notice of decision, instead of that of the decision itself.

XXI. The Bill reduces fees on Distillers by one half. Sec: 123.

XXII. It adopts many minor details for conservancy purposes from the Bombay Municipal Act.

XXIII. The Committee suggest that power be taken to compel Railway Companies to raise or lower their lines of rail if required in connection with the Drainage Works. paragraph 38 of their Report.

30. On the whole, the Bill in its details and arrangements is, in the opinion of the Govt, a decided and valuable improvement on the present Municipal Acts. The Govt in accordingly resolved to refer the Bill, it as proposed by the Revision Committee to amend the Municipal Acts of Madras, to the Legislative Dept in view to immediate steps being taken for bringing it under the consideration of the Legislature Council of this Presidency the Govt for making Laws & Regulations, where the Bill, it will include that for this detail examination and revision which the state of the Municipality

Some observations thereon connected with other heads

Parts here in pencil are in Mr Pratt's own hand. The rest is in Mr Cotton's hand. I in XXIII = Clause 1 in Section 23

as modified in accordance with these Resolutions

This is not the proper way to work. The draftsman should be modified as to the form directed in these Resolutions in his margin with such changes as the circumstances of the present Govt of the Presidency & Boundary acts. In this form as generally approved by Govt it will be sent to the Legislative Dept.

III. Application of the Indian Contagious Diseases Act to be provided for.

and the wants of a City like Madras has so urgently demanded. The Govt will only here state the general principles upon which, in their opinion, the work of revision should proceed.

I. Education & Schools. Provision to be made in the Bill for this purpose, with the exception of the inspection of Schools & the training of teachers.

II. Hospitals & Dispensaries. Provision to be similarly introduced with the exception of the training of Medical practitioners, this need not be provided for and in which the first are legitimate responsibilities of the Municipality which, in justice to the general interests of the tax payers of the country, must be met by the local taxation of the Town of Madras.

IV. Profession Tax to be re-introduced, but modified so as to relieve the poorest classes now included as also Garrison Officers strictly limited.

V. House Tax to be retained at a maximum of ten per cent, with the other modifications proposed by the

Revision Committee.

VII. Scavenger Cess. To be made compulsory whenever the Municipality considers it necessary to perform the service.

VII. Octroi, or Town Duties to be levied on the articles stated in the Bill, with such modifications as may be necessary to suit the circumstances of the Town of Madras. There is no other taxation likely to be so remunerative, or less oppressive & unpopular.

VIII. Water Rate. This is a question that presents some difficulty. As proposed in the Bill, the rate, whatever it may be, is not to be charged unless a person can be supplied within 200 yards of his door; but the extreme distance is chargeable for a commensurate benefit. It may take years before a general house distribution can be arranged. The way that houses are scattered over a large area, and the low value of the majority of these tenements, present formidable difficulties; but the populous parts of the town must be provided with good drinking water, and for this an assessment based on the value of house property over the whole area of Madras seems a necessity. It may appear hard to make some

Water

My feeling is that it is not desirable to limit the water rate as proposed in the Bill — We must have money to form a sinking fund & this must be paid by all houses within municipal limits — let the matter

If approved by

but it appears desirable to provide in the Bill for a separate additional rate when the condition of the water works permits of the water being supplied to outlying houses. A rate of two per cent will be fixed at once on all assessed property, with power to raise an additional two, when the municipality is in a position to supply every outlying house.

Agreed

admits of discussion as to whether this should be done by increased House Rate or by a separate Water Rate

pay for water which is not brought to their doors, but as sanitary grounds it is essential to give good water in all the populous parts of the Town. It is assumed that for the purposes of the Act, the rate may be fixed at two per cent on all assessable property irrespective of individual supply, and that a further two per cent may be added where any individual division of the Town is declared by Govt sufficiently supplied to justify a special rate.

IX. Lighting Rate. This is a perfectly legitimate cess, and should not be limited to such time as gas is provided. The Town of Madras is so scattered that its complete lighting with gas is a very difficult matter. In the meantime a complete system of lighting, though of an inferior description, is a most important assistance to the Police in the prevention of crime and in the protection of property, and it must be paid for by those who derive a substantial benefit from it. It seems desirable that provision should be made for a rate of one per cent on the present mode of lighting, to be afterwards raised to a tax of two per cent or more on assessable property when gas is introduced.

For return 2 pc at most
sufficient for production
to enable improvements

X. Drainage. An efficient system of drainage is an absolute want of the City, and the Municipality should be at once required to undertake the work for which plans and estimates have already been prepared. Considering the situation of the Town on the sea coast, with its uniform climate which must be a considerable element of health, it is remarkable that there is a continuously high death rate; and the only solution is that the air of the town is tainted by day & by night, which is due to an utter want of efficient drainage. A most important duty to the city will be neglected if this question is not immediately tackled, and the Bill should therefore make ample provision for the need. The provision should give large powers to the Municipal Commissioners, subject to the approval of the Govt, to raise loans sufficient for a complete drainage scheme, plus working expenses & maintenance at from 25,000 to 35,000 Rs a year over & above existing claims. The cess should be fixed at a rate which will yield sufficient to cover interest on the loans, working expenses, maintenance &c of the main drainage system, and it may be assumed that such rate will be about 2½ per cent on all assessable property.

and this in the opinion affords the best & cheapest perspective for the imposition of an octroi duty which mainly provides for an increase of municipal income

I understand that no separate tax (other than Octroi) will be required for Drainage - HH

XI. Police. As in the Bombay Act, provision should be made in the proposed amended law for allowing the City to charge the cost of the City Police against the Municipal Income, whenever the Govt may require such cost to be paid out of the Municipal Fund. Police charges are steadily increasing throughout the Presidency & are pressing heavily on other assignments to be met out of State funds. Where special arrangements have to be made for the peace & protection of the metropolis, the inhabitants should pay for their safety by the levy of a certain percentage on the annual value of all assessable property within the City limits.

XII. Municipal Executive Officers. The details regarding the Municipal Executive will be inserted in the Bill, as approved by Govt in paragraph 18 of this Order.

XIII. Liquor License Fees. Power

sec: 86, Bombay Act III of 1872.

I would leave alone - Would cause much mistaken & Pbn

omit

I do not notice that you have had this point under consideration, but should not be considered [illegible]

should be provided in the Act to raise the fees fixed in the Schedule.

13.11.75.

Put up with G.O. of 15th Nov. 1875, No. 2205 A Fin.

Urgent

Print & show 2 copies of Proc.

To be dated 15th Nov. 75

Revising the Mad. Act.

Financial Department.

45

Proceedings of the Madras Government.

85 A-

Read the following letter from the Chairman of the Committee for the revision of the Madras Municipal Acts, dated 11th May 1875.

85 B. Order thereon, 15th December 1875. No. 2205 A.

G.O., 12th July 1873, No. 975, para 4.

Mr Loch, the Chairman of the Committee nominated by Government in July 1873 to revise the Madras Municipal Acts, submits with the above letter the Report of the Committee containing their proposals for a revised Municipal Act for the city of Madras, together with a conjoint protest from certain of the members and separate minutes of dissent from the Honble V. Ramiengar and Major

Major Weldon, as also three letters from himself on various matters in connection with the subject of report. Opportunity is also taken to lay before Government a Report of the Committee nominated by the Municipal Commissioners themselves for the re-organization of the establishments of the Municipality. The Committee nominated by the Government have prepared a Draft Bill on the basis of their proposals.

2. The Report of the Reorganization Committee is a searching and admirable statement. It exposes much mismanagement and waste, and is most suggestive and practical in all respects. It shows

It shows that a very considerable saving can be effected. It also shews conclusively that the assessment and collection of existing taxes has been very imperfect; that the contracts have hitherto been improperly managed; and that the executive duties have been inefficiently and at the same time expensively performed. Leaving aside the question of what should be the constitution of the directing Agency of the Madras Municipality, the question most immediately requiring treatment is the financial condition of the Municipality. There is no doubt that this Municipality is fast verging on insolvency, and that the time has come for the interference of the Govt. in

in the direction of placing in the hands of the Commiss.=oners, assets sufficient to meet their existing liabilities, and to enable them, in addition, to provide the principal city of the Presidency with a sufficient supply of pure drinking water and an efficient system of drainage.

3. The instructions to the Committee for revising the Municipal Acts, were generally to suggest amend.=ments of Acts IX of 1867 and V of 1871, where the existing provisions are either defective or objectionable, and to specially consider the following points.

I. To provide for the excision of the sections relating to

to the sea-tolls.

II. To amend the sections relating to the special water-rate. 47

III. To consider the substi.=tution of an Octroi on all articles brought into the town for consumption or use, in lieu of the existing profession tax and tolls, and to allow of the incidence of the house tax being modified, so as to relieve the poorer classes of habitations.

4. It may be here observed that section 33 of Act IX of 1867 enables the Commiss.=ioners to "exempt in whole or in part, from the payment of any rate or tax under this Act, any person who, by reason of poverty, may be unable to pay the same;"

and

and that section 69 absolutely enjoins the President to "exempt from assessment any house, building or land, the annual value whereof is less than 14 Rs., if the same be the sole rateable property of the owner."

5. The purposes of Act IX of 1867 are stated in its preamble to be,

(1) to amend the law relating to the appointment of Municipal Commissioners for the town of Madras, and the management of its municipal affairs;

(2) to make better provision for the Police, Conservancy and Improvement of the said town, for Lighting and water supply, for the enumeration of the inhabitants, and for the registration of births

births and deaths; and

(3) to enable the said Commissioners to levy taxes tolls and rates. For these purposes, it provides,

Form

Sections 35 to 43. a. Taxes on Carriages, horses, mules, asses, dogs, bulls, bullocks, male buffaloes, camels and elephants kept in the town, with certain exceptions.

Sections 44 to 47. b. Fees for the registration of carts and other vehicles without springs kept in the town, with certain exceptions.

Sections 48 to 55. c. Tolls on carriages, carts and animals entering the Municipal limits, with certain exceptions.

Sections 56 & 57. d. Taxes on Arts, Professions, Trades or callings exercised within the town.

Sections 58 & 59. e. Taxes on retail dealers in spirituous or intoxicating liquors.

Sections 63 to 67. f. Sea tolls on boats or rafts conveying goods, merchandize, and

and luggage of every kind exported or imported by sea at Madras, with exceptions.

7. Rates on houses, buildings and lands within Municipal limits, with the exception of those situated within Fort St. George, buildings used for public worship, and vacant houses.

Sections 68 to 71.

8. Section 1 of the Amending Act V of 1871, declares that it shall be lawful for the Municipal Commissioners for the town of Madras to apply within the limits of the Municipality, the funds raised under Act IX of 1867 to the following purposes,-

h, The diffusion of education, including the construction and repair of school houses, the establishment and maintenance of schools either wholly or

or in part by means of grants in aid, the inspection of schools and the training of teachers.

i, The construction and repair of hospitals and dispensaries, including payment of charges connected with them.

j, The training and employment of vaccinators and other medical practitioners.

k, The application of the Indian Contagious Diseases Act.

l, Any local works of public utility calculated to promote the public health, comfort, or convenience.

9. On the other hand, Act V of 1871 (section 2) declared that the Municipal funds are not to be applied to the payment of Police, and accordingly repealed section 99 of Act IX of

of 1867, which threw upon the Municipality one half the annual cost of the Town Police.

8. The first conclusion at which the Revision Committee have arrived is that, with the exception of Vaccination, none of the additional purposes specified in Act V of 1871 are such as the Municipality should be required to support, considering the present and prospective state of their resources. They have therefore omitted in their Draft Bill from the purposes contemplated by the existing Municipal Acts,

(h). Education and connected matters.

(i). The providing of Hospitals and Dispensaries and payment of charges connected therewith.

Para 5 of the Revision Committees Report dated 6th May 1875.

(k) The application of the Contagious Diseases Act.

They have not re-introduced any provisions for Police purposes; but on the whole restrict themselves to purposes connected with the following specific objects.

I. The Public Safety, including lighting, precautions against fire, removal of dangerous places, buildings, trades and practices.

II. The Public Health, including Vaccination, Registration of Births and Deaths, Census operations, sanitary measures generally, Markets, Slaughter houses, Latrines, Privies, Sewers, Drainage works, Water works, Parks, Reclamation of unhealthy localities, cleansing and watering of streets and drains, scavengering, abatement of nuisances generally,

Regulation

Regulation of offensive and dangerous trades, and Regulation of burial and burning grounds.

III. The Public convenience, including Roads and Communications, Municipal Buildings, Streets, Avenues, Town surveys, &c.

IV. Generally, all objects connected with the above-mentioned three main objects.

In these conclusions the Revision Committee are unanimous.

9. Then as to Ways and Means for effecting these purposes, the Draft Bill prepared by the Revision Committee provides for the levy of all or any of the following:

(1) Rates on Houses, Buildings and Lands.
(2) Ground rents.
(3) Water rate.

para 18 of the Revision Committee's Report.

(4) Lighting rate.
(5) Scavenger cess.
(6) Taxes on vehicles & Animals.
(7) Fees on the Registration of carts.
8. Tolls on carriages &c entering the Municipal limits.
(9) Tax on the sale of spirituous and intoxicating liquors.
(10) Town Duties.

Thus the proposals exclude the Profession tax and the Sea Tolls, but retain the general tolls and the house and land tax (slightly raising the limit of exemption from Rs 14 to Rs 24 annual value, and reducing the rate from ten to seven and a half per cent on the annual letting value) which the Govt proposed to exclude and modify. The Committee's proposals further add a scavenging tax and Town Duties to the other existing sources of income.

Mr I.C. Loch, Chairman.

Com^rs.	Non Com^rs.
Hon: V. Ramiengar. C.S.I.	Mr G. Thornhill.
" Humayoon Jah Bahadur.	Mr P. Macfadyen.
M. Venkatasawmy Naidu.	Major J Weldon.
Mr G. H Cammiade.	Dr W R Cornish.
V. Kristnama Chariar.	Mr J Oakes. (since deceased)
Secy.	

12. The Committee consisted of ten members and a chairman as noted in the margin. At the meeting at which it was resolved to recommend the imposition of Town duties, eight members & the Chairman were present. Of these, four members and the Chairman voted for the measure, and four members voted against it. Two members were unavoidably absent from the Meeting, but intimated that they would have opposed the resolution had they been present. Thus six members were directly opposed to the proposal out of a total of eleven including the Chairman; and five members, including the Chairman, supported it. The six members noted in the margin* were strongly opposed to the introduction of Town duties as a retrogade and objectionable measure. They protested against it, preferred the retention of the Profession tax, and considered additional taxation unnecessary; but if necessary, they would advocate by preference an addition to the tax on the local consumption of spirits.

but of these five members two supported it only partially.

* The Hon: Mir Humayoon Jah Bahadur.
" P. Macfadyen.
Mr Thornhill.
" M Venkatasawmy Naidu.
" V. Kristnama Chariar.
" J Oakes. (since deceased)

11. Three cardinal points thus present themselves for decision, viz^t.-

I. Shall the purposes of the proposed new Act be restricted as specified by the unanimous recommendation of the Committee?

II. Shall the opinion of the majority of the Committee, that Town duties shall not be introduced, be rejected?

III. Does the financial position of the Municipality dictate additional taxation under any circumstances.

12. First, as regards the limitation

limitation of the purposes of the Act, the Government are of opinion that the purposes excluded by the Revision Committee are proper subjects for municipal taxation. A Municipality is merely an *imperium in imperio* created by the State to administer, in its place, to the exceptional requirements of a section of the community within a limited area, in the same manner as the Central Government administers to the needs of the general community, only in more minute detail, and by means of special taxation imposed to provide for special requirements. Were no provision made, and no taxation imposed, elsewhere for elementary education, or for the sanitary requirements (including hospitals) of the community

community, the Madras townsfolk might perhaps not unreasonably complain of exceptional treatment, though it might still be argued that the larger aggregation of inhabitants in a city like Madras creates new requirements in the way of checking the spread of disease, as well as the growth of a criminal class by reason of gross ignorance. But no such complaint can be made here. The Govt. have imposed special taxation throughout the country, as well as in the metropolis, for these purposes; and there is no reason, therefore, why the metropolis should now be exempted.

13. The townsfolk of Madras may

may reasonably claim to have sufficient ways and means placed at their disposal, but these must be means of taxing themselves. They have no right to claim that that the rest of the com=munity shall provide for their needs in the matter. It may here be noticed that when Act V of 1871 was passed, and many additional services were demanded of the Municipality although no additional re=sources were opened to them, & still they were relieved of the half cost of the Police which was Rs. 10,7,232 in 1869 and 1870. The position how=ever, which it is assumed that the Revision Committee intend to occupy, is scarcely consistent with the contention of

Vide evidence of Mr. Grenier justifying the proposed limitation of purposes.

of the majority that no addi=tional taxation is necessary, or with the evidence which they adduce, to show that the existing income is certainly not more than sufficient for the present and prospective requirements of the restricted services.

14. The position which the Government maintains is that provision for elementary education is a recognized political duty; that the ordinary State revenue is inadequate for the purpose; that local taxation is very generally imposed to provide for it; and that of all places, the metropolis is that in which the need is greatest, the duty of providing for it most pressingly incum=bent, and the resources for

taxation

taxation most ample. The attainment of the object of the Contagious Diseases Act being also similarly recog=nized as a State duty, it needs little argument to show that the expense cannot fairly be thrown on the general tax paying comm.=nity, but should be borne by the local community whose aggregation had created the special necessity. As regards hospital provi=sion of an eleemosynary charac=ter, the obligation though not perhaps generally assumed by the State may be regarded as a duty resting on the community, and certainly as one of which in many instances self interest should dictate the performance. It is sufficient however for the present purpose

55 R

purpose to state that the need exists in Madras, that the general state funds cannot resume the charge, that special taxation is imposed for the purpose throughout the Presidency, and that there is no reason why the Metropolis should be specially exempt. The Govt. must therefore absolutely decline to accept the Committee's elimination of these several purposes from the Act, and direct their re-insertion in the Draft Bill.

15. Having taken the foregoing view of the first question, it appears to the Government that there is not much to say in respect to the other two points. Additional taxation is certainly necessary

1
or

or at least it is necessary to provide additional income. Mr Loch urges most strongly the excision of the two lowest clapes under the Professions Tax, except so far as applies to persons holding salaried employment, not below Rs. 75 per mensem. The Honble V. Ramiengar considers the Professions tax, of all Municipal taxes, to possess the worst features of a direct tax, as being unequal in incidence, oppressive in operation, and relatively unproductive. The Govt. are of opinion that the Schedule does go too low, and resolve to accept Mr Loch's recommendation, the draft bill being modified accordingly. They are also of opinion that the sliding scale

scale for salaried employments needs to be revised when the Bill is in Committee.

As regards House tax, the Government are willing to adopt the Committee's limit of exemption, viz^z., Rent value less than Rs. 24 per annum, or 2 Rs per mensem; but they are not prepared to reduce the maximum rate from ten to seven and half per cent. The Govt. will also adopt the Scavenger cess, but with the modification of the clause imposing it, which Mr Loch advocates, making the cess compulsory whenever the Municipality undertake to perform the service.

16. Then comes the important question of Town Duties. Are they necessary?

Shall

Shall they be imposed?

To answer this question, it is expedient to review the Budget Estimate of Income and Expenditure and the Revision Committee's proposals on this score. The Re-organ-ization Committee's proposals have been accepted by the Municipal Commissioners to an extent which will produce a saving of Rs. 17,500 a year on present cost of establishts. The Revision Committee do not make any proposals as to the superior officers of the Municipality to be appointed under the Act; but in his separate letter on the subject, Mr Loch suggests the following scale.

Officers.	Maximum salary per mensem	Proposed Actual.	Drawn at present	As proposed by Reorganization Committee.	Under Act of 1871 - Maximum.
President	2500.	1,600.	1200	2000.	2000.
Executive Engr.	800.	700.	700.	700.	700.
Sanitary Insp.	700.	400.	400.	700	700.
Offic Apt. to President	600.	500.		Appointment necessary	
Collector	350	350	500	400	500.
Apepor	350.	350.	500.	350.	500.
Total Rs.	5,300.	3,900.	3,300.		

In respect to the appointment of office Apist. to the President, the Govt. understand Mr Loch to propose that the present Apepor on Rs. 500 a month shall become office Apistant on the same pay; that the present General Manager of the office on Rs. 300 become Apepor on Rs 350; and that the post of General Manager be

be abolished as recommended by the Reorganization Committee. Paras 107 & 108 of their Report. The Government accept these proposals at present, but it will be for the Select Committee, when the Bill is referred to them, to discuss the whole composition of the Executive Agency.

17. Mr Loch submits a revised estimate of Income & Expenditure, exclusive of all provision for Hospitals, &c^a, education, or prospectively for Drainage. The Government presume that he has allowed for all modifications of taxation and charges approved and accepted. The results are noted below.

Income

	Budget of 1875-76. Rs.	Mr Loch's estimate Rs.
House Rate		250,000.
Ground Rents	262,000.	2,000.
Trade Tax	90,000.	75,000.
Liquor License	11,000.	10,500.
Carriage &c^a Tax	45,000.	40,000.
Curls Registration	12,500.	12,500
Tolls	52,000.	50,000.
Miscellaneous	101,400.	90,000
Total	573,900.	530,000.

Charges

Salaries & Establisht	91,813.	90,000
Conservancy, Markets & Sewage Farm	138,158.	145,000. 3,000.
Public Works, new	8,700.	50,000.
— Do — Repairs including unpaid Bills	82,474.	160,000.
Lighting	22,600.	40,000
Refunds	1,000.	1,000
Miscellaneous Contingent	26,509.	36,000
Interest on Loan including Arrears & up-keep of Water Works	135,780.	130,000.
Hospitals, &c^a	51,326.	"
Education	15,000.	"
Total Rs.	573,360.	655,300.

18. The Members of the Revision Committee who have addressed a separate communication, attach to their letter of protest a financial statement of Revenue and Expenditure, which Mr Loch corrects by his estimate. They give

give the following figures.

Average Revenue for 3 years.	Average Expenditure.	Estimated future Expenditure
Rs. 5,30,609.....	Rs. 6,26,998.....	Rs. 7,19,705.

And they calculate that, omitting Hospitals and Schools, the future expenditure would be reduced to Rs. 506,705, exclusive of savings to be effected under the Re-organization Committee's proposals, which, as before noted, have been adopted by the Municipal Commissioners to the extent of Rs. 17,500. On the other hand, they estimate the income that may now be looked for at Rs. 535,609, with reference to an increase of 5000 Rs. from Tolls this year.

It is to be observed that Mr Loch's estimate of charges makes no provision for Hospitals or Education. Of these needs, which however they propose to exclude from the New Act, as in their opinion not strictly Municipal objects, the dissenting members of the Revision Committee make the following estimate.

	Present charges.	Future charges
Hospitals -	50,086-	50,000.
Education -	10,000-	33,000.
	Rs. 60,086.	Rs. 83,000.

As to Road and other Public Works Repairs, Mr Loch estimates the charges at Rs. 160,000, the dissenting members of the Revision Committee at Rs. 120,000, and the Budget Estimate of the Municipality for 1875-76 would make it Rs. 82,475; i.e. taking Rs. 62,474 for Repair works, and Rs. 20,000 put down as a reserve for unpaid bills, while the average expenditure on Road Repairs for six years would appear to be Rs. 90,000.

19. In para* 126 of their Report, the Reorganization Committee present in one view the aggregate Municipal Expenditure under

under all heads for the six years from 1868 to 1873/74; and in para" 142, they present a similar statement of Revenue from all sources for the same period. The following statement contrasts these results.

Year	Total Municipal Expenditure	Total Municipal Revenue	
		Budget Estimate.	Actual Collections
	Rs	Rs	Rs
1868.	5,34,928.	5,87,388.	5,31,649.
1869.	6,70,422.	5,66,188.	4,88,883.
1870.	5,52,590.	5,49,762.	5,43,585.
1871/72.	5,97,695.	5,44,310.	5,23,496.
1872/73.	5,27,457.	5,48,960.	4,99,279.
1873/74.	5,25,938.	5,43,520.	4,76,564.
Average.	5,68,188.	5,56,688.	5,10,576.

20. The details of the above results shew that the income from the House tax and Land rates rose steadily, though slowly, from Rs. 2,38,396 in 1868 to Rs. 2,59,693 in 1873/74; but there is reason to question both the accuracy of the Rent

Para" 127, Re-organization Committee's Report.

Rent valuation, and whether all houses, are included as they ought to be. The returns also shew that the Income from the Tax on Trade and Callings has steadily decreased

Para" 131. from Rs. 83,907 in 1868 to Rs. 53,570 in 1873/74, and that there is reason to think that the tax is extensively evaded; that the Income from the Tax on

Para" 135. Carriages and Animals is very fluctuating, and not in a satisfactory condition, being Rs. 45,065 in 1868, Rs. 37,738 in 1871, and Rs. 43,384 in 1873-74; that the receipts from Registration of carts is tolerably steady, averaging about Rs. 12,614; that

Para" 136. the average yearly receipts from

Para" 138. Ground Rents were about Rs. 5,300 under Government management, while they aggregated only Rs. 6554 in four years under Municipal management after their transfer in 1870; and that

generally

generally, collection of taxes, &c.,
has not been satisfactory.
As regards Tolls, the Reorganiz-
ation Committee suggest for
consideration the question of
non-payment by Railway
carriages, omitting to reflect
that the Municipality contri-
butes nothing to Railway
making or maintenance, and
that Railway trains do not
use Municipal roads.

Para 137

21. It is to be observed
that none of the estimates of
charges takes any notice of
possible requirements for the
drainage scheme. Mr Burrows,
the present Offg President
of the Municipal Commission,
estimates an annual charge
of Rs. 1,40,705 on this account.
His estimate on account of
Water supply charges is Rs 1,07,545,
against Mr Lock's estimate of
Rs. 1,30,000. None of the estimates
suggest the probable income

from

from Water Rate or from
Lighting rate.

22. The Act now in force,
IX of 1867, provides,

Section 202. I. A Lighting rate not
exceeding two per cent upon the
annual value of all occupied
buildings, tenements, & premises,
within Municipal limits.

Section 205. II. A Water Rate, not exceeding
four per cent upon the annual
value of all occupied buildings
and premises within such limits.
But neither of these rates
has been levied.

23. The Draft Act provides,

Section 75 of Draft Act. I. A Lighting Rate not
exceeding two per cent leviable
on the same basis, to provide for
lighting the streets with Gas
or other suitable means - provided
that no rate shall be levied
so long as the present system
of lighting is in force.

Section 70 of Draft Act. II. A water rate upon
the annual value of all
occupied buildings, lands,
wharves, structures, works & places,

"at such rate as may appear to the Commissioners sufficient for the" maintenance, repair, extension, improvement, and other expenses connected with the water works" provided that no such houses, &c., shall be liable to the rate, if situated at a distance exceeding 200 yards from the nearest public fountain or supply cock.

24. On the whole, the following are the results presented.

Income.		Charges.		
6 years Average Actual collections from 1868 to 1873-74.	5,10,576.	6 years Average Actual Expenditure.	5,68,171.	Includes Road Repairs 90,000.
Dr — Dr — Budget Estimate	5,56,688.	Average of dissenting Members Present.	6,26,998.	Repairs ——— 94,484. Hospitals—50,086. Education—10,000 60,086
3 years Average as given by the Members dissenting	5,30,609.	Future- 7,19,705.		Repairs ——— 1,20,000. Hospitals—50,000. Education—33,000. 83,000.
Mr Loch's Estimate	5,30,000.	Mr Loch's Estimate excluding Hospitals and Education	6,55,300.	Repairs ——— 1,60,000.
Budget Estimate of 1875-76	5,74,000.	Budget Estimate of 1875-76.	5,73,360.	Repairs—62,474. Unpaid bills—20000. * 82,474 Hospitals &c ___ 51,320. Education ——— 15,000.
Actual Collections in 1873-74-	4,76,564.	Actual Expenditure of 1873-74.	5,25,938.	

* This is for Public Works, & probably includes New works as well as Repairs.

25. It will be observed that the average of the actual collections (Rs. 5,10,576) is considerably in excess of each of the last two years included in the six years from which it is deduced, viz. 1872-73 (Rs. 4,99,279) and 1873-74 (Rs. 4,76,564), and that the actual income is steadily deteriorating, which points to great inefficiency in the Collector's Department. It is also seen that average income and average expenditure show a yearly deficit of about half a lac in six years from 1868 to 1874; that estimated present and future expenditure greatly exceeds the six years average actual, setting aside all question of drainage requirements, and according to Mr Loch excluding Hospitals and Education; that expenditure on Education has hitherto been only one third of what is estimated as needed;

and

and that Repairs are estimated to need from 40,000 to 60,000 Rs more than are now allowed for them yearly. Altogether, the Government are of opinion that to enable the Municipality to satisfy properly the existing purposes of the Act, they require an additional income of from one and a half lac to two lacs of Rupees. The Drainage requirement of the city would probably add a demand of another lac and a half; so that it may be roughly estimated that an additional income of three lacs of rupees in all will sooner or later be needed by the Municipality to adequately meet the requirements of the city of Madras.

26. As to prays and Means, the Government have no estimate before them of the effect

effect of reducing the incidence of the Professional and Trades Tax, unless it be assumed that Mr Loch's estimate of Rs 75,000, as compared with the current year's Budget estimate of Rs 90,000, makes allowance for this. If that be so, the change would absorb about 15000 Rs of income. The dissenting members appear to assume that their modification of the House tax may absorb about 5000 Rs. Thus then, about 20,000 Rs of income would disappear. The maximum economies suggested by the Reorganization Committee are about 4,000 Rs, of which Rs 17,100 have been already adopted, and are apparently allowed for in the estimates; so that if the whole of the reductions proposed were effected, they would only about counterbalance the Revision Committee's reductions of income. Their new scavengering cess will not more than

than cover new charges on that account. The Government have no estimate of probable receipts from the Water Rate; and the Lighting Rate as proposed apparently depends on the introduction of Gas. The Town Duties in Bombay produce, it is understood, nearly 15 Annas per head of the population. If on this account the average receipts are assumed at 12 annas per head, Town Duties in Madras should produce about 3 lacs. The Drainage works are an absolute necessity, and in their absence, improved water supply is liable to cause injury to health, as the town will probably become feverish in the extreme without drainage. The Government are therefore brought to the conclusion that retaining all the present purposes

purposes of the Act slightly modified, and adding Drainage works to them; the present sources of income modified as proposed and minus sea Toll, but plus the water and Lighting rates and Town Duties will not be more than sufficient to maintain the Municipality in a condition of solvency.

27. Having thus considered the proposals of the Revision Committee and stated their own views of what services the Municipality of Madras may fairly be called upon to provide, the Government resolve to indicate the points wherein the Draft Bill will be now amended, so as to provide for the several purposes approved by them in these Proceedings.

I. Education and Schools.

II. Hospitals and Dispensaries.

III

III. Application of the Indian Contagious Diseases Act.

These three needs are legitimate responsibilities of the Municipality which, in justice to the general interest of the tax payers of the country must be met by the local taxation of the town of Madras.

IV. Profession Tax - Re-introduced, but modified so as to relieve the poorest classes.

V. House Tax - Retained at a maximum of ten per cent, with the other modifications proposed by the Revision Committee.

VI. Scavenger Cess - Compulsory, whenever the Municipality consider it necessary to perform the service.

VII. Octroi, or Town Duties - On the articles enumerated in Schedule D attached to the Bill.

There is no other taxation likely to be as remunerative, or less objectionable and unpopular.

VIII. Water Rate - As proposed in the Bill, the rate, whatever it may be, is not to be charged unless a person can be supplied within 200 yards of his door; but it appears desirable to provide in the Bill, for a separate additional rate when the condition of the water works permits of the water being supplied to individual houses.

will be fixed at once on all assessable property, with power to raise an additional tax when the works are in a position to supply every individual house.

IX. Lighting Rate - This is a perfectly legitimate cess, and should not be postponed to one time as gas is provided. The town of Madras is so scattered that its complete lighting with gas is a very difficult matter. In the meantime a complete system of lighting, though

though of an inferior description, is a most important assistance to the Police in the prevention of crime, and in the protection of property, and it must be paid for by those who derive a substantial benefit from it. A rate of one per cent will be at once fixed on the present mode of lighting, with power to raise a further tax of one per cent, or more, on assessable property when gas is introduced.

X. Drainage - An efficient system of Drainage is an absolute want of the city, and the Municipality will be required to undertake at once the work for which plans and estimates have already been prepared. Considering the situation of the town on the sea coast, with its uniform climate which must be a considerable element of

of health, it is remarkable that there is a continuously high death rate; and the only solution is that the air of the town is tainted by day and by night, ~~which is due~~ owing to the utter want of efficient drainage. A most important duty to the city will be neglected if this question is not immediately treated; and this, in the opinion of Govt, affords the best and strongest justification for the imposition of an Octroi duty which mainly provides for an increase of Municipal income.

XI. Municipal Executive officers - The details regarding the Municipal Executive will be inserted in the Bill as approved by Government

in

in paragraph 16 of this Order.

XII. Liquor Licence Fees-

Power will be taken to raise the fees fixed in the Schedule.

28. The Government will now briefly notice some of the details of the Draft Act drawn by the Revision Committee. The purposes which it excludes have already been mentioned, and the decision of the Government has been expressed that they should be retained.

I. The Bill adds eight members to the present number of Municipal Commissioners, being two members additional (one nominated and one elected) to each of the 2nd, 3rd, 5th, and 6th Divisions of the Municipality, making a total of 40 members instead of 32. Of this number it is proposed that half shall be nominated by the Government and half shall be elected.

Section 5 of Bill.

II. The Act in force makes residence in the Division a necessary qualification for a Commissioner. The Bill requires that a Commissioner shall be resident within two miles of Municipal limits; shall be 25 years of age; and shall be a rate payer of either House, Land, Water and Lighting rates aggregating 30 Rs. yearly, or assessed taxes not less than 50 Rs. a year, or that he shall have paid House Rent for the two preceding years of not less than 50 Rs. a month.

Section 3, Act IX of 1864.

Section 5 of Bill.

III. Act V of 1871 makes all rate payers qualified electors subject to Rules prescribed by Govt. The Bill prescribes the following qualifications for electors.

Section 3.

(1) Age, 21 years.
(2) Residence in the Division concerned.
(3) Payment of House / Land / Water / Lighting } Rates aggregating not less than 20 Rs. yearly.

(4) or six months occupation ~~of~~ house of 50 Rs or renting of a ~~house~~ rent a month or more.

(5) Vote by Ballot under Rules prescribed by Government.

IV. The Bill provides for registration of persons qualified as Commissioners and Voters. Section 8.

V. Duration of office is maintained at three years. Section 9.

VI. Bankruptcy, Insolvency, Absence from three consecutive general meetings, and conviction of a "cognizable" offence as defined in the Criminal Procedure Code, are each of them to disqualify. Section 11.

VII. The Bill retains the appointment of a President by the Government as Executive Officer, on allowances which "shall not exceed two thousand rupees a month," the present maximum, "but which may be increased by the Municipal Commissioners with the sanction of Government to two thousand five hundred rupees a month." It may be noted that Mr Loch mentions that it was proposed Section 37.

proposed by Mr Macfadyen and supported by some members of the Revision Committee, that the larger amount should be adopted as the maximum, instead of being left open to recommendation

Section 22. VIII. The Bill provides a Standing Committee of eight members, one for each Division, to assist the President in all matters relating to Accounts, Audits, Budgets, Contracts, Appeals, Pensions, &c. Sections 26, 27.

Section 38. IX. It leaves blank for Government to decide the provisions relating to the Municipal Executive Officers to be appointed by the Government. It has been already noticed that Mr Loch makes proposals on these points, and brings forward the recommendations of the Reorganization Committee, and the decision of Government has been expressed.

Section 43. X. It defines all Municipal Officers and Servants as Public Servants

servant to within the meaning of the Penal Code.

XI. It reduces the maxi=mum House &c.a Rate from 10 to 7½ per cent. of annual value, and raises exemption value from Rs. 14 to Rs 24, allowing a deduction of 10 per cent from Rent value for repairs, &c.a, — Section 53. Section 53.

XII. It substitutes a dis=cretionary Water-Rate on Houses &c.a, within 200 yards of a public fountain or supply cock, for the 4 per cent rate prescribed by the present Act. — Section 70. Section 205, Act IX of 1867.

XIII. It retains a 2 per cent Lighting Rate, but provides that it shall not be levied under the present system of Lighting. — Section 75 of Bill.

XIV. It excludes the Profession &c.a, Tax. — Section 51.

XV. It adds Town Duties at Schedule Rates on the following, — section 108 & schedule D of Bill.

a. Food grains.
b. Metals, except Gold, Silver, Iron & steel.
c. Wines.
d. Spirits.
e. Beer.
f. Sugar, including Molasses, Jaggri, Goor.
g. Ghee.
h. Timber.
i. Tobacco.

Section 77. XVI. The Bill adds a Sca=venger cess for duties undertaken by request. Mr Loch proposes to make this compulsory which the Government have approved.

Section 88. XVII. It provides that taxes on Carriages and Horses shall be demanded instead of tendered.

Section 86. XVIII. Drivers and Attendants of Public Vehicles are to be licensed by the Police, in communication with the President; and Public Carriages not bearing a number may be seized by the Police. Section 85.

Section 116. XIX. In Appeals from Assessments &c.a, the Magistrates are to be bound to state a case for the decision of the High Court on all questions of law, when both parties require such reference to be made; and the appeal time is to run from the date of stating Section 118.

of

of decision, instead of that of the decision itself.

XX. The Bill reduces Fees on Distraint by one half. — section 123.

XXI. It adopts many minor details for conservancy purposes &c., from the Bombay Municipal Act.

XXII. The Revision Committee suggest that power be taken to compel Railway Companies to raise or lower their lines of rail if required in connection with Drainage works. — paragraph 38 of their Report.

30. On the whole, the Bill in its details and arrangements is, in the opinion of the Government, a decided and valuable improvement on the present Municipal Act; and the Governor in Council accordingly resolves to refer it, as modified in accordance with these Proceedings, to the Legislative Department in view to immediate steps being taken for

for bringing it under the consideration of the Legislature, where it will undergo that further detailed examination and revision which the state of the Municipality and the wants of a city like Madras so urgently demand.

To

The President of the Madras Municipal Commissioners,
The Legislative Dept.

No. 30 dated 16/12
10
60 ordinary

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No 2205 a

Proceedings of the
Madras Government
Dated 15th Novr 1875

No. 85 a + 85 b

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