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MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	1305	Press MB.
Dated	21-12-	1866

Not to be folded or roughly handled

10

Proceedings of the Madras Government, Public Department,
21st December 1866.

Read the following papers:—

No. 94. From the Municipal Commissioners for the Town of Madras, to the Chief Secretary to Government, Fort Saint George; dated Madras, 29th August 1866.

We have the honor to submit a Report of our Proceedings during the year 1865.

2. The income and expenditure of the Municipal Fund were as follows:—

The balance on 31st December 1864, as shown in the Statement attached to our last Annual Report, was Rupees 2,40,568-12-8, viz:—

	RS.	A.	P.	RS.	A.	P.
Cash with the Bank of Madras...	43,020	8	2			
Cash with Storekeeper.....	150	0	0			
Invested in Government Securities.....	37,300	0	0			
Arrears of Assessment.....	1,25,286	12	0			
Do. of Wheel Tax.....	9,344	0	0			
Advances recoverable from Contractors, &c.....	5,676	0	0			
Office Premises.....	21,000	0	0			
				2,41,777	4	2
Less sums in deposit and suspense.....				1,208	7	6
				Total...	2,40,568	12 8

RECEIPTS 1865.

3. The receipts of the past year were as follows:—

	RS.	A.	P.
Assessment.....	2,47,083	3	7
Wheel Tax.....	52,024	15	10
Taxes on Vehicles and Animals.....	8,582	4	0
Government contributions.....	864	0	0
Maintenance of Government roads.....	49,794	0	0
Fines.....	1,208	1	5

RENTS, FEES, &c.

	RS.	A.	P.
Market stalls.....	5,576	8	0
Slaughter houses.....	5,968	2	6
Fees, &c.....	461	14	9
	11,004	8	6
Interest.....	1,456	8	8
Standing advances recovered...	1,000	0	0
Proceeds of land sold.....	706	0	0

MISCELLANEOUS.

Assessment Warrant Fees.....	1,203	9	4
Wheel Tax do.....	259	4	9
Sundries.....	266	0	3

3,75,450 8 4

COLLECTION OF ASSESSMENT.

4. Of the current and current demand of Assessment, aggregating Rupees 3,54,187-4-2, the collections during 1865 were as follows:—

Old Arrears Arrears of 1864. Current. Total.

	RS.	A.	P.	RS.	A.	P.
Arrears of 1864.....	1,41,572	7	7	2,47,083	3	7

Rs. 3,54,187-4-2 in arrears of those of 1864.

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The re-assessment of the 5th Division has been completed, and resulted in an increase of Rupees 1889-1-7 in the annual demand, making a total increase for the whole Town of Rupees 11,346-0-9.

The following Statement shows the dates on which the Assessor's Registers were completed and the time occupied in disposal of appeals.

Divisions.	Date of Assessor's Registers.	Time allowed the public to appeal.	Date of final disposal of Appeals.
	1865.	1865.	1865.
1st ...	5th January...	30th January...	4th April.
2nd ...	22nd February...	17th March...	12th May.
3rd ...	4th April...	24th April...	29th June.
4th ...	26th May...	14th June...	25th August.
5th ...	3rd August...	11th September...	8th December.

REMISSIONS OF ASSESSMENT.

5. These amounted to Rupees 6,311-15-0, against Rupees 7,723-3-8 in 1864.

BALANCE OF ASSESSMENT.

6. The outstandings of Assessment on 31st December 1865 were as follows:—

Old Arrears.	Arrears of 1864.	Current.	Total.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
4,116 4 11	9,420 8 6	87,205 4 2	1,00,742 1 7

being Rupees 24,544-10-5 less than the outstandings on 31st December 1864; and of this balance the sum of Rupees 64,166-1-5 has been collected up to 31st July 1866.

WHEEL TAX.

7. The Collections of this Tax in last year were as follows:—

	Arrears of 1862 and 1863.	Arrears of 1864.	Current.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
On spring Vehicles and Animals...	158 8 0	15,040 11 0	27,809 3 0	42,808 6 0
On Carts.....	69 8 0	3,852 8 0	5,266 4 0	9,188 4 0
Total...	228 0 0	18,893 3 0	32,875 7 0	51,996 10 0

Plus Rupees 23-5-10 arrears recovered after being written off, making a total of Rupees 52,024-15-10

against Rupees 49,966-3-11 in 1864.

As the new Municipal Act came into operation on the 1st November 1865, and under it a License Tax is substituted for the Wheel Tax, we abandoned the latter for the 4th Quarter of said year.

REMISSIONS OF WHEEL TAX.

8. These were as under:—

	RS. A. P.
On Spring Vehicles and Animals	1594 14 0
On Carts.....	694 8 0
Total...	2289 6 0

against Rupees 2759-9-1 in 1864.

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BALANCE OF WHEEL TAX.

9. The outstandings on 31st December 1865 were as follows:—

	Arrears of 1863.	Arrears of 1864.	Current.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
On Spring Vehicles and Animals.....	592 12 0	1046 4 0	3658 4 0	5297 4 0
On Carts.....	681 12 0	664 8 0	210 12 0	1557 0 0
Total.....	1274 8 0	1710 12 0	3869 0 0	6854 4 0

against Rupees 9344 on 31st December 1864; and of this amount Rupees 5839 have been collected up to 31st July 1866.

TAXES ON CARRIAGES, HORSES AND OTHER ANIMALS, UNDER SECTIONS 21 TO 30 OF ACT IX OF 1865.

10. These Taxes only came into operation on the 1st November, and the receipts up to 24th December 1865 amounted to Rupees 8532-4-0.

The result of the first half-year's working of this Tax has been satisfactory, and will be noticed in the current year's report.

DISBURSEMENTS.

11. The following Statement shows the disbursements in the past year:—

	RS. A. P.	RS. A. P.	RS. A. P.
Salaries.....	57,838 10 5		
Expenses.....	4491 8 7	62,330 3 0	
Remissions of Assessment.....		40 6 1	
Do. Wheel Tax.....		2 4 0	
Government Works.....		15,460 6 11	
Grazing grounds and avenues.....		924 5 4	
Lighting.....		7,437 3 7	
Markets.....	1,230 12 9		
Slaughter Houses.....	3,596 12 8		
		4,826 9 5	
Repair and Maintenance of Government roads.....		32,293 13 7	
Do. Assessment do.		81,585 15 3	
Scavenging.....	76,804 1 9		
Flushing Drains.....	1,338 2 3		
	77,942 4 0		
Less proceeds of sales of rubbish, &c.....	3,536 2 0		
		74,406 2 0	
Trevelyan Water Works.....		3,160 15 11	
Watering.....		3,029 19 2	
Construction, Repair and Improvement of Works.....		57,780 6 8	
Advances.....		419 2 5	
Grants from England.....		12,177 0 0	
Miscellaneous.....		1,376 1 11	
		3,56,750 9 3	

ABSTRACT OF ROAD WORKS EXECUTED DURING THE YEAR 1865.

12.

	M.	F.	Yds.
With Laterite.....	30	1	89
Newly formed with Laterite.....	9	5	75
Reformed with Granite.....	8	7	173
Partially repaired.....	3	0	0
Maintained by coolies under the supervision of the Departmental Maistries.....	95	1	103
	147	0	0

	1865.		1864.		1863.	
	Squares.	Cub. feet.	Squares.	Cub. feet.	Squares.	Cub. feet.
Reforms	42,919	1,565,845	38,474	1,436,992	31,132	1,245,954
Partial Repairs.....	1,663	20,253	4,819	83,283	10,844	210,269
Emergent do.	7,157	119,283	9,678	161,300	15,487	258,116
Total...	51,739	1,705,381	52,971	1,681,575	57,463	1,714,339

The average cost per mile for all roads repaired and reformed during the year was Rupees 760-15-10, exclusive of the amount expended in raising road ways, repairing breaches, cutting ditches, removing prickly-pear, &c., amounting to Rupees 2,695-7-7.

IMPROVEMENT OF ROADS.

16. The following 15 roads were newly metalled during the past year:—

- The following 15 roads were newly metalled during the past year.
1. The road leading from the North end of Wall Tax Street to Basin Bridge road.
 2. Big Parcherry Street, Black Town.
 3. Ramasawmy " "
 4. Coral Merchant " "
 5. Vidonada Moodelly " "
 6. Colunday " "
 7. Nineappah Maistry " "
 8. Anna Pillay "(Wes)", "
 9. Pereira " "
 10. Coopier " "
 11. Stringer's " "
 12. Poolyan Tope road, Perambore.
 13. Munnick Maistry Street, Triplicane.
 14. Væraragava Moodelly Street, South Triplicane.
 15. Tholasinga Paroomall Covil Street.

DRAINAGE WORKS.

17. During the year, 126 Drains were either newly built or rebuilt, improved, or extended, at a cost of Rupees 52,408-13-2. The most important of the former are specified below:—

	RS.	A.	P.
1. In Vurdah Mootteapen Street, Black Town, a centre drain...	1,671	4	9
2. „ Therupully Street, Black Town, constructing two cross and two side-drains, and a centre drain...	2,394	9	10
3. „ Paroomall Covil Garden Street, constructing a centre-drain...	799	14	1
4. „ Andeapah Graminy Street at Royapooram, constructing a scoop-drain...	390	12	10
5. „ Maudah Church Street, Royapooram, constructing a tile-drain...	380	6	10
6. „ Parum Bauloo Chetty and Narrainapah Naick Street, Tondiarpettah, constructing a tile-drain...	1,198	12	9
7. „ Vepery High Road, constructing a side open channel...	420	8	1
8. „ Avadaurum Paupier road, Choolay, constructing a tile-drain...	975	0	8
9. „ Pareatombey Moodelly Street do. do. do...	628	8	9
10. „ Moottoo Moodelly do. do. do...	316	1	3
11. „ Vencatachella do. do. do...	347	3	6
12. „ Careapa do. do. do...	451	1	8
13. „ Vadamalay Pillay do. do. do...	560	9	1
14. „ Theroomalayapa Moodelly do. do. do...	500	7	10
15. „ Vulloooven do. do. do...	283	0	9
16. „ Moorogapa Moodelly do. do. do...	874	5	11
17. „ Gengoo Road, Egmore do. do. do...	555	10	11
18. „ Poosala Gengoo Reddy Road do. do. do...	330	7	2
19. „ Pully Street, Chintadrepettah do. do. do...	225	3	3
20. „ Cootty Naick Street do. do. do...	335	10	8
21. „ Iyah Moodelly Street do. do. do...	668	14	7
22. „ Goroovapa Chetty Street do. do. do...	874	5	7
23. „ Kalava Chetty Street do. do. do...	485	2	0
24. „ Olagapah Maistry Street do. do. do...	430	2	3
25. „ Sawmy Naick Street do. do. do...	1,338	10	0
26. „ Chinatomby Moodelly Street, Theroovatee-swarem Pettah do. do. do...	553	15	7
27. „ Coopoo Mootoo Moodelly Street do. do. do...	716	6	2
28. „ Veeraragava Moodelly Street, Triplicane do. do. do...	673	12	0
29. „ Wallajah Road, do. do. a pipe-drain...	2,731	0	10
30. „ Vullaboo Aggrarum Street, do. do. do...	371	0	4
31. „ Tholasinga Paroomal Covil Street do. do. do...	638	5	3
32. „ Thondavaroya Moodelly Street do. do. do...	588	6	1
33. „ Vencatasa Naick Street, Chempauk, constructing a pipe-drain...	676	7	0
34. „ Soondramoorthy Venoyager Street do. do. do...	834	11	2
35. „ Chengulroya Moodelly Street do. do. do...	682	9	7
36. „ Bell's Road, altering and constructing side-drain...	410	5	11
37. „ Sevarama Pillay Street, constructing a tile-drain...	455	3	9
38. „ Moogafur Jung Bahadoor Street do. do. do...	463	2	8
39. „ Taylor's Street, Poodoopaukum do. do. do...	415	7	9
40. „ Paroomall Moodelly Street do. do. do...	1,317	5	4
41. „ Pousim Saib Street, Royapettah do. do. do...	315	7	3
42. „ Nullana Moodelly Street do. do. do...	1,788	12	6
43. „ Audy Street do. do. do...	312	11	2

44. „ Ummen Covil Street do. do. do...	502	0	4
45. „ Anecha Pillay do. do. do...	219	13	10
46. „ Moottoo Moodelly do. do. do...	328	2	3
47. „ Ummyapah do. do. do...	932	1	9
Thirty-two Minor drains...	3,816	12	5
Forty-seven Drains were re-built, improved, or extended...	15,226	13	5
	52,408	13	2

LATRINES.

18. One Latrine was built in Pursewaukum; 25 were repaired; and 26 were sanded, at a total outlay of Rupees 912-7-5.

DUST BOXES.

19. Fifty-five Dust Boxes were built in various places, at a cost of Rupees 837-5-1.

LAMP POSTS.

20. Twenty-six Lamp Posts were erected in several streets of Town and suburbs; and cost for fixing the same in masonry was Rupees 212-1-0.

PUBLIC WELLS.

21. One in Pycroft's Road, Triplicane, newly sunk; and 10 public wells in the town and suburbs of Madras repaired, at a cost of Rupees 439-3-2.

SLAUGHTER HOUSES.

22. Four Slaughter Houses were repaired at a cost of Rupees 514-5-2.

GENERAL MARKET.

23. The Latrine in the Market had been altered and repairs made to the Sergeant's Quarters, and other places, at a cost of Rupees 335-1-0.

TREVELYAN WATER WORKS.

24. Expenditure for Fuel, Establishment, &c., Rupees 2911-9-4.

CESSPIT.

25. Built near Colonel Lawe's Bridge, Chintadrepettah, at a cost of Rupees 1010-5-8.

TEAKWOOD RAILINGS.

26. At Gantz's Road, Veyausurpady, repaired, at a cost of Rupees 126-0-8.

27. The office premises were repaired and improved, at a cost of Rupees 1270-6-5.

SCAVENGING DEPOTS.

28. At Kistnampettah, the thatched shed and Depot were re-constructed, at a cost of Rupees 114.

SCAVENGING.

29. The particulars of the expenditure under this head, as compared with those of 1864, were as follows:—

	In 1865.			In 1864.		
	RS.	A.	P.	RS.	A.	P.
Establishment	29,280	14	5	28,090	1	2
Rubbish boat do.	4,211	6	1	3,981	2	9
Hire of bullocks and drivers	33,231	5	9	29,328	6	9
Construction and repair of boats	650	0	0	1,431	8	8
Making and repairing carts	3,812	15	10	3,190	8	6
Cleaning Pacherries, Drains, &c.	1,874	14	2	1,054	0	0
Sanding latrines	896	15	9	812	0	6
Cutting trenches for burying rubbish	1,202	10	5	...	...	...
Miscellaneous expenses	1,442	15	4	4,780	7	9
	76,604	1	9	72,668	4	1

The increase is chiefly owing to the hire now paid for a pair of bullocks and driver, Rupees 15 per mensem, against Rupees 12 in 1865.

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The Cooum River bank along the Penitentiary was repaired, and turfed and the River widened, at a cost of Rupees 323-11-0.

IMPROVEMENTS.

30. A new road was made leading from Wall Tax Road to the Basin Bridge Road, and a culvert of 4 vents was built at a cost of Rupees 847-14-1. In General Patter's Road, Poodoopaukum, a compound retaining wall built—Rupees 72-7-2. The triangular piece of ground between the Penitentiary and the People's Park was enclosed with galvanized cable iron fencing, at a cost of Rupees 3,514-0-0.

RIDING GROUND.

31. A Riding Ground around the Island and Esplanades near the Fort has been formed by levelling the high grounds, and planting a row of avenue trees on the sides. The expense incurred for the same was Rupees 1,597-15-3 up to 31st December last.

FENCINGS.

32. The fencing of the Town Esplanades and the Fort Glacis has been almost completed, at a cost of Rupees 17,955-14-2 up to 31st December 1865.

SCREW PILE DRAINS.

33. The expense incurred for the Screw Pile Drain at the north-east angle of the Fort was Rupees 16,788-4-3 during the year.

Unfortunately, some of the pipes were broken by the violence of the surf during the monsoon, which necessitated the removal of the rest. A fresh line running direct from Kelly's Column is now in course of construction.

PATHWAYS.

34. Two diagonal pathways in the Memorial Hall Esplanade were formed. The expense incurred for forming the same, and constructing foot Bridges, was Rupees 1,130-7-1.

35. The balance of last year's account, to be carried to the credit of the Fund in 1866, is as follows:—

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Cash with the Bank of Madras.....	61,692	11	3									
With Cash Keeper.....	27	12	0									
Invested in Government Securities.....	61,720	7	3									
Arrears of Assessment recoverable from rate payers.....	37,300	0	0									
Arrears of Wheel Tax do. do.	1,00,742	1	7									
Advances recoverable from Contractors and others.....	6,884	4	0									
Office Premises	5,079	2	5									
Grazing and Avenue Fund.....	21,000	0	0									
Sums recoverable.....	324	0	4									
	464	15	11									
Less amount of Income Tax Deposits.....	217	12	6				2,33,485	4	6			
Do. Markets and Slaughter Houses Fund.....	5,716	1	1									
Do. Military and Government Roads.....	17,500	2	5									
Do. Town Improvement Fund.....	33,892	1	4									
							57,326	1	41,76,150	3	2	

36. The Mortuary Returns for 1865 were as follows:—

Mal s.....	Females.....	Children.....	Total.....
3,369.....	3,353.....	4,494.....	11,216.....

of which 944 were Cholera—against a total of 10,409 in 1864, of which 574 were Cholera cases.

MADRAS MUNICIPAL ACT OF 1865.

37. This Act, in which is embodied the major part of Acts XIV, XXV, and XXVI of 1856, under which the original Municipal Commissioners worked for nine years, came into force on the 1st November 1865. It provides for the appointment of six Commissioners, three paid and three honorary, the latter to be selected from the resident inhabitants of the Town of Madras, and to hold office for three years. It

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provides for the levy of the following taxes, tolls, and rates, for the purposes of the Act:—

I. Taxes on carriages, horses and other animals, payable half-yearly in advance, at rates not exceeding those specified in Schedule A,—and requires the Commissioners to give a license for each of the vehicles and animals for said period, on payment of the half-year's tax.

II. The registration of carts and other vehicles without springs, half-yearly, on payment of a fee not exceeding Rupees two per cart.

III. Tolls on vehicles and animals entering the town, at rates not exceeding those specified in Schedule B.

IV. Tax on Arts, Professions, Trades and Callings, at rates not exceeding those specified in Schedule C.

V. An annual rate on houses, buildings, and lands, not exceeding ten per centum of their annual value.

All these taxes and rates have been brought into force, but the rate on houses and lands is maintained for the present at 7½ per centum.

The Sections relating to the General Conservancy of the Town are much the same as those in Act XIV of 1856, except that the interpretation of the word "Street," now includes such land (not being private property) whether covered or not by any pavement, pyall, verandah, or other erection or structure as may be between the roadway and the main wall of any house or houses adjacent thereto, which will prevent parties from increasing their easements without permission.

It would be premature to venture an opinion upon the working of the new Act, as such will more properly form a subject for our current year's report, but we may say that the introduction of the tax on Professions and Callings has been attended with considerable difficulty and anxiety, owing to the loose manner in which Sections 44 to 47 and Schedule C are worded, and we have had to bring the same to the special notice of Government.

38. Our Budget Estimate of Income and Expenditure for 1866 is as follows:—

INCOME.

House and Land Rate, at 7½ per cent.....	2,30,000
Toll on Vehicles and Animals.....	60,000
Tax on do. do.....	60,000
Tax on Professions and Callings.....	1,50,000
	5,00,000

EXPENDITURE.

Road Work.....	1,37,150
Masonry.....	40,000
Improvements.....	36,400
Conservancy.....	1,00,000
Lighting.....	10,000
Police.....	1,03,000
Supervision and Management.....	73,450
	500,000

but the experience of the past eight months tends to show that the proceeds of the Tax on Professions and Callings and of the Tolls have been greatly over-estimated.

39. We regret exceedingly the delay that has occurred in the submission of this Report, which is owing, in a great measure, to the press of business arising from the introduction of two new taxes, and the substitution of license for the former Wheel Tax, and also from our having, in communication with the Auditor, introduced a new form of annual Statement of the Receipts and Disbursements on account of the Municipal Fund.

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Dr.

A.

STATEMENT of actual Receipts and Disbursements by the

Dec. 31	Rs.	A.	P.	Rs.	A.	P.
To Balance in the Bank of Madras on 1st January 1865...				43,020	8	2
Receipts.						
„ Rates and Taxes collected for 1865 and previous years :-						
Assessment...						
Wheel Tax...	2,47,083	3	7			
Add arrears after being written off	51,996	10	0			
	28	5	10			
Taxes on Vehicles and Animals	52,024	15	10			
	8,582	4	0			
„ Contributions from Government :-				3,07,690	7	5
For Construction of Esplanade foot-paths...						
„ Maintenance of Government Roads...				864	0	0
„ Fines :-				49,794	0	0
Received from Police Magistrates...	532	5	0			
Levied on Contractors...	435	0	0			
Do. Subordinates...	288	12	5			
Less amount remitted...	1,256	1	5			
	50	0	0			
„ Rents, Fees, &c :-				1,206	1	5
From Market Stalls...						
Do. Slaughter Houses...	4,576	8	0			
Proceeds of Garden produce of Burial and Burning Grounds...	5,966	2	6			
Less watching Peon and Contingent charges...	198	12	0			
	61	14	0			
Fees for Licenses granted for offensive and dangerous trades...	46	14	0			
	415	0	0			
„ Interest on Government Promissory Notes for Rupees 37,000...				11,004	8	6
Less Income Tax...	1,492	0	0			
Do. Bank's Commission...	31	13	0			
	3	10	4			
	35	7	4			
„ Standing advances recovered...				1,456	8	8
„ Proceeds of Land sold...				1,000	0	0
„ Miscellaneous.				706	0	0
Assessment Warrant Fees...	1,505	13	4			
Less charges incurred...	302	4	0			
	1,203	9	4			
Wheel Tax Warrant Fees...	273	10	0			
Less charges incurred...	14	5	3			
Sundries...	259	4	9			
	266	0	3			
				1,728	14	4
Carried forward...	4,18,471	0	6			

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Municipal Commissioners, during the year 1865.

Cr.

Dec. 31	DISBURSEMENTS.	Rs.	A.	P.	Rs.	A.	P.
By Salaries and Expenses of Administrative Department.							
Salaries—3 Commissioners...	16,552	2	4				
Assessor and Collector's Department...	15,500	12	3				
Civil Engineer's do.	12,347	11	1				
Conservancy do.	2,640	0	0				
Municipal do.	4,761	5	4				
Mortuary do.	814	0	0				
Wheel Tax do.	5,222	11	5				
	41,286	8	1				
				57,838	10	5	
Expenses—Charges for Printing, Advertising, &c...	1,595	15	3				
Auditor's Fee ..	500	0	0				
Books, Maps, &c...	55	13	4				
Stationery...	966	15	5				
Office repairs, &c...	1,270	0	5				
Do. Furniture...	118	1	2				
Less proceeds of unserviceable furniture sold...	15	5	0				
	102	12	2				
				4,491	8	7	
„ Refunds of Assessment...				40	6	1	
„ Do. Wheel Tax...				2	4	0	
							62,330 3 0
„ Government Works—Cost of rails and charges incurred for fencing Esplanades ..	6,887	2	1				
Constructing Pile Drain at N. E. Angle of the Fort...	5,847	12	8				
Do. Footpaths across the Memorial Hall Esplanades...	1,130	7	1				
Huts purchased at the Royapooram Coopum, to be removed for the purpose of improving the locality. ...	500	0	0				
Laying down tan-pit refuse for the Riding Ground on the South Beach...	270	14	0				
Constructing foot-path along the South Beach Road...	183	12	8				
Land purchased for widening Wallajah Road, Triplicane...	153	6	8				
Repairing breaches close to the Cemetery wall in South Beach Road, St. Thomé...	122	0	0				
				15,095	7	2	
Closing Coopum Bar...				464	15	9	
Cleaning main drain...				279	3	0	
				15,839	9	11	
Less amount received for cleaning main drain...	284	3	0				
Do. realized by sale of materials of houses purchased for widening Wallajah Road...	95	0	0				
				379	3	0	
							15,460 6 11
Carried forward...							77,833 4 0

Dr.

Statement of actual Receipts and Disbursements by the

Statement of actual Receipts and Disbursements by the			
Dec. 31.	ES.	A. P.	ES. A. P.
Brought forward.....			4,18,471 0 6
Carried forward.....			4,18,471 0 6

Municipal Commissioners, during the year 1865.—(Continued).

CR.

		RS.	A.	P.	RS.	A.	P.
Dec. 31	Brought forward...				77,833	4	0
	By Grazing Grounds and Avenues :—						
	Construction and maintenance...	2,164	1	5			
	Less amount realized—Grazings and Proceeds of sale of clippings from trees...	1,839	12	1			
	„ Lighting—Cost of Oil, Thread, and Pay of Establishment, &c. ...	7,574	5	7	324	5	4
	Less amount received for private lights...	37	2	0			
	„ Markets and Slaughter Houses :—				7,537	3	7
	Markets—Establishment...	765	10	3			
	Repairs...	329	9	4			
	Clothing to Constable and Peons at the General Market...	78	13	2			
	Sundries...	55	12	0			
					1,229	12	9
	Slaughter Houses—Establishment...	2,719	12	4			
	Repairs...	708	11	2			
	Sundries...	168	5	2			
					3,596	12	8
	„ Repair and maintenance of Government Roads. ...				4,826	9	5
	„ Roads—Repairs...	80,908	5	2	32,293	13	7
	Improvements..	879	11	1			
					81,788	0	3
	Less proceeds of sale of materials of houses, and cost of removing Frickly Pear...				202	1	0
	„ Scavenging—Hire of Bullocks and Drivers...	33,231	5	9	81,585	15	3
	Pay of Establishment...	29,280	14	5			
	Do. Rubbish Boat do. ...	4,211	6	1			
	Construction and repair of carts. ...	2,808	5	4			
	Cleansing of Pacherries, Drains, and Cesspools...	1,874	14	2			
	Cutting trenches for burying rubbish ..	1,202	10	5			
	Wood purchased for making carts, &c. ...	1,004	10	6			
	Sanding Latrines...	896	15	9			
	Constructing Rubbish Boats...	650	0	0			
	Land purchased for Rubbish Depôts...	433	0	0			
	Constructing dust boxes...	302	8	0			
	Ground Rent of Rubbish Depôts.....	189	8	0			
	Tolls on Rubbish Boats...	142	10	0			
	Constructing Cart Sheds...	77	4	0			
	Miscellaneous...	298	1	4			
					76,604	1	9
	Flushing Drains...				1,338	2	3
					77,942	4	0
	Less proceeds of sales of rubbish. ...	3,272	6	0			
	Received on account of Lunatic Asylum and Cutwal Bazaar, and realized by sale of unserviceable articles...	263	12	0			
					3,536	2	0
	Carried forward...				74,406	2	0
					2,78,807	5	2

*Proceedings of the Madras Government, Public Department,
21st December 1866.*

Dr.

Statement of actual Receipts and Disbursements by the

		RS.	A. P.	RS.	A. P.
Dec. 31	Brought forward.....			4,18,471	0 6
Total.....				4,18,471	0 6

MUNICIPAL COMMISSIONER'S OFFICE, MADRAS,
31st December 1865.

*Proceedings of the Madras Government, Public Department,
21st December 1866.*

Municipal Commissioners, during the year 1865.—(Concluded).

Cr.

		RS.	A. P.	RS.	A. P.
	Brought forward.....			2,78,807	5 2
Dec. 31	By Trevelyan Water-works :—				
	Cost of Establishment.....	924	10 3		
	Do. Coal and Contingent expenses...	1,917	5 3		
	Repairs.....	319	0 5		
				3,160	15 11
	„ Watering :—				
	Hire of Bullocks, wages of Conicopillies and Pe-	2,119	10 2		
	cottahmen, and repair of carts...	910	0 0		
	Contribution for watering the North Beach Road...			3,029	10 2
	„ Works :—				
	New—Constructing Drains, Cess-	39,248	13 5		
	pits, &c... ..	7,357	13 6		
	Drain Tiles purchased... ..	2,515	12 3		
	Constructing Latrines... ..	374	11 6		
	Do. Wells, Cisterns, &c... ..	247	8 0		
	Asphalte purchased... ..	72	7 2		
	Miscellaneous... ..			49,817	1 10
	Repairs to drains... ..	7,080	4 6		
	Latrines... ..	191	1 11		
	Railings over Railway Embankment,				
	Gantz's Road, Perambore... ..	126	0 8		
	Parapet walls of wells, &c... ..	94	1 3		
		7,491	8 4		
	Less amount recovered for damages.	2	8 0		
				7,489	0 4
	Improvements to—Cost of extending or otherwise				
	improving drains, parapet walls, &c... ..	474	3 6		
				57,780	5 8
	„ Advances... ..			419	2 5
	„ Stores from England :—				
	Cost and charges of screw-piles and pipes...			12,177	0 0
	„ Miscellaneous :—				
	Sundries... ..	157	3 2		
	Fire Engine and Plant... ..	671	13 5		
	Stamp Duty... ..	96	13 0		
	Income Tax paid, being amount due				
	to Income Tax Commission for				
	previous and current years... ..	1,120	11 0		
	Less amount deducted from Commis-				
	sioner's and Establishment's sala-				
	ries, during the current year.....	670	6 8		
				450	4 4
	„ Balance—Cash in the Bank of Madras...	61,692	11 3		
	Do. with the Cash-keeper...	27	12 0		
				61,720	7 3
	Total.....			4,18,471	0 6

E. & O. E.

(Signed) J. TEMPLE, President,
(„) B. CARDOZO,
(„) S. JESUDASEN,
(„) J. G. COLEMAN,
(„) JANAY JAHAN KHAN,
(„) C. PARDASARDY NAIDOO,
Municipal Commissioners
for the Town of Madras.

*Proceedings of the Madras Government, Public Department,
21st December 1866.*

View of the Municipal Fund as it stood on 31st December 1865.							
Assets :—				RS.	A.	A.	P.
Cash in the Bank of Madras...	61,692	11	3				
Do. with the Cash-keeper...	27	12	0				
Government Securities...	61,720	7	3				
Value of Office Premises...	37,300	0	0				
Arrears of Assessment...	21,000	0	0				
Do. Wheel Tax...	1,00,742	1	7				
Advances Recoverable, &c...	6,854	4	0				
Amount due by Government, &c...	5,079	2	5				
	464	15	11				
	2,33,160	15	2				
Liabilities :—							
Amount due to Income Tax Commissioners, being sum recovered from salaries during past year, for which Bills have not been presented by Income Tax Collector...	217	12	6				
						2,32,943	2 8
But as the Commissioners considered it desirable that they should know how much they were at liberty to expend upon Grazing Grounds and Avenues, Market and Slaughter Houses, Military and Government Roads, and Town Improvements; they resolved, upon 28th September 1865, that, as these possessed sources of revenue strictly their own, separate accounts should be opened in the Books for them. The result is, that the under-noted Debit and Credit Balances of these accounts appear in the Commissioners' Books as Liabilities and Assets of the Fund, though in reality they are not so. The sum shown above, therefore, differs from the Balance at Credit of the Fund, as per the Books of the Commissioners, by the difference between these Balances, viz.—							
Credit Balances or Nominal Liabilities :—							
Markets and Slaughter Houses...	5,716	1	1				
Military and Government Roads...	17,500	2	5				
Town Improvements...	33,892	1	4				
	57,108	4	10				
Debit Balance or Nominal Asset :—							
Grazing Ground and Avenues...	324	5	4				
						56,783	15 6
Balance at Credit of Municipal Fund as per Books...						1,76,159	3 2

E. & O. E.

(Signed) J. TEMPLE, *President*,
(") B. CARDOZO,
(") S. JESUDASRY,
(") J. G. COLEMAN,
(") JANAY JAHAN KHAN,
(") C. PARDASARDY NAIDOO,
*Municipal Commissioners
for the Town of Madras.*

MUNICIPAL COMMISSIONER'S OFFICE, MADRAS,
1st December 1865.

B.

STATEMENT showing the actual Demand, Collection, Remission on account of Assessment, for the year 1865.

	Demand.										Collection.																
	1st Division.					2nd Division.					3rd Division.					4th Division.					5th Division.					Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.					
Arrears anterior to 1864.	470	12 8	409	12 5	365	9 10	2 471	2 9	5 578	5 11	9 295	11 7	322	9 8	223	4 0	170	6 3	1 576	6 6	2 603	8 3	4 806	2 8			
Arrears of 1864.....	10,274	10 2	7,859	3 8	8,103	13 3	329,449	11 4	60,376	5 6	1,16,063	12 10	8,338	6 3	6,505	4 1	6,699	7 0	25,083	15 5	53,987	8 7	1,00,614	9 4			
For the year 1865....	59,868	10 9	41,810	11 1	18,228	3 6	42,631	8 3	66,338	10 2	2 228	77 11 9	53,385	7 7	35,805	3 9	12,315	2 1	20,885	1 9	19,281	8 5	1,41,572	7 7			
Total.....	70,614	1 7	50,079	11 2	26,697	10 7	74,552	6 4	1,32,193	5 7	3,54,137	4 2	61,946	7 6	42,533	11 10	19,184	15 4	47,545	7 8	75,872	9 3	2,47,083	3 7			
	Remission.										Balance.																
	1st Division.					2nd Division.					3rd Division.					4th Division.					5th Division.					Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.			
Arrears anterior to 1864.	61	1 1	15	8 7	72	11 6	40	12 6	147	5 4	283	4 0	141	4 11	170	15 10	122	8 1	853	15 9	2 827	8 4	4 116	4 11			
Arrears of 1864.....	1,172	8 11	882	4 1	717	7 9	1,557	7 5	1,698	14 10	6,028	11 0	763	11 0	471	11 6	636	14 6	2 808	5 5	4 689	14 1	9 420	8 6			
For the year 1865.....	...	...	...	...	...	...	...	...	...	...	...	...	6,583	3 2	6,005	7 4	5,913	1 5	21,746	6 6	46,957	1 9	87,205	4 2			
Total.....	1,179	7 0	897	12 8	790	3 3	1,598	3 11	1,846	4 2	6,311	15 0	7,488	3 1	6,648	2 8	6,722	8 0	25,408	11 8	54,474	8 2	1,00,742	1 7			

(Signed) N. MORRISON,
Collector of Municipal Rates and Taxes.

MUNICIPAL COMMISSIONER'S OFFICE,
MADRAS, 31st December 1865.

*Proceedings of the Madras Government, Public Department,
21st December 1866.*

C.

STATEMENT showing the actual Demand, Collection, Remission, and Balance on account of Wheel Tax on Spring Vehicles and Animals in 1865.

	Demand.				Collection.			
	1st Quarter.		2nd Quarter.		3rd Quarter.		4th Quarter.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Arrears of 1862...	188	4 0	145	8 0	130	8 0	222	0 0
Do. 1863...	160	0 0	173	4 0	173	8 0	243	0 0
Do. 1864...	566	12 0	1,116	12 0	3,734	8 0	10,938	12 0
For the year 1865...	11,157	8 0	10,678	12 0	10,101	8 0	...	...
Total.....	12,072	8 0	12,084	4 0	14,140	0 0	11,403	12 0

	Remission.				Balance.			
	1st Quarter.		2nd Quarter.		3rd Quarter.		4th Quarter.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Arrears of 1862...	183	0 0	107	4 0	123	0 0	213	0 0
Do. 1863...	...	...	...	...	14	4 0	14	4 0
Do. 1864...	2	4 0	5	4 0	42	0 0	220	5 0
For the year 1865...	220	5 0	268	11 0	181	5 0	...	...
Total.....	405	9 0	381	3 0	360	9 0	447	9 0

MUNICIPAL COMMISSIONERS' OFFICE,
MADRAS, 31st December 1865.

(Signed) N. MORRISON,
Collector of Municipal Rates and Taxes.

D.

STATEMENT showing the actual Demand, Collection, Remission, and Balance, on account of Wheel Tax on Country Carts in 1865.

	Demand.				Collection.			
	1st Quarter.		2nd Quarter.		3rd Quarter.		4th Quarter.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Arrears of 1862...	...	...	138	0 0	262	8 0	304	8 0
Do. 1863...	1	4 0	84	0 0	286	8 0	369	0 0
Do. 1864...	6	8 0	448	8 0	1,890	12 0	2,171	4 0
For 1865...	2,813	0 0	2,130	12 0	335	4 0	198	0 0
Total.....	2,820	12 0	2,801	4 0	2,775	0 0	3,042	12 0

	Remission.				Balance.			
	1st Quarter.		2nd Quarter.		3rd Quarter.		4th Quarter.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Arrears of 1862...	...	...	135	0 0	259	8 0	300	0 0
Do. 1863...	...	...	...	...	...	...	...	...
Do. 1864...	...	...	...	...	...	...	...	...
For 1865...	...	...	...	...	...	...	...	...
Total.....	...	...	135	0 0	259	8 0	300	0 0

MUNICIPAL COMMISSIONERS' OFFICE,
MADRAS, 31st December 1865.

(Signed) N. MORRISON,
Collector of Municipal Rates and Taxes.

No. 95. From W. DONALD, Esq., Auditor of the Accounts (for the year 1865) of the Municipal Commissioners for the Town of Madras, to the Chief Secretary to Government, Fort Saint George; dated Madras, 22nd November 1866.

I have the honor to report that, in accordance with the Proceedings of Government, dated 6th June 1866, No. 568, Public Department, I have audited the Accounts of the Municipal Commissioners for the Town of Madras, for the Calendar year 1865, and beg to submit, for the information of Government, the following remarks in connection with the same.

2. As was done in the preceding year, the two sides of the Cash Book, containing the monetary transactions of the Commissioners, were carefully examined by me, and compared with their respective vouchers and documents; and the Postings therefrom into the Journal, and thence into the Ledger, were verified by the examination of the transactions of different months casually chosen. The items of the Balance Account were checked with the closing entries of the respective Ledger Accounts, and found to correspond. In consequence, however, of the Commissioners' resolution to keep separate accounts of receipts and expenditure, under the heads of "Grazing Grounds and Avenues," "Markets and Slaughter Houses," "Military and Government Roads," and "Town Improvement," the balance shown at credit of the Fund in the Balance Account is not the amount actually at the credit thereof on 31st December 1866; as the effect of that resolution is to show in the Books sums as Assets and Liabilities of the Municipal Fund which are such only nominally. This discrepancy will be found reconciled in detail in the Appendix to the Annual Statement of their transactions submitted by the Commissioners.

3. The Commissioners have thought it advisable to change their Annual Statement, from the form in which it has hitherto been submitted, to an Account* of actual receipts and disbursements only, which opens and closes, as a matter of course, with the amount of cash only at their credit. I beg, therefore, to submit the following succinct view of their transactions with the Municipal Funds, showing the entire balance and credit on 31st December 1864 brought forward

* This, with its relative appendix, was framed in communication with me.

Dr.		Cr.	
Rs.	A. P.	Rs.	A. P.
2,40,568	12 3	3,56,750	9 3
Balance at credit of Fund on 31st December 1864, as detailed in my last Report...		Expenditure as per Statement submitted by the Commissioners...	
Demand of Assessment and Wheel Tax declared in 1865.		Less—	
Assessment—		Sums included in expenditure and in assets below...	884 2 4
For years prior to 1865...	72 12 5	" in expenditure, and in Liabilities of 1864...	451 4 4
" 1865...	2,27,777 11 9	Deduct...	1,335 6 8
	2,28,850 8 2		
Wheel Tax—		Remissions of Assessment...	6,511 15 0
For years prior to 1865...	14,381 8 0	Wheel Tax...	2,289 6 0
" 1865...	37,414 12 0	Expenditure on works written off as irrecoverable.	
	51,796 4 0	Balance at credit of Fund on 31st December 1865.	
Receipts, as per Statement submitted by the Commissioners...		Assets—	
Less—		Cash in Bank of Madras...	61,692 11 3
Collections of Assessment...		" with Cash-keeper...	27 12 0
" Wheel Tax...	2,47,083 3 7	Government Securities, seven in number	61,720 7 3
Standing advance re-paid included in both balance and receipts...	51,996 10 0	Office premises...	37,300 0 0
Deduct...	2,98,079 13 7	Arrears due—	21,000 0 0
Unclaimed salaries carried to credit of Fund...		Assessment...	1,00,742 1 7
		Wheel Tax...	6,854 4 0
		Advances recoverable...	1,07,596 5 7
		Sum due by Government for closing the Coom Bar...	5,079 2 5
		Sum recoverable being over-payment by Cheque...	464 15 9
		Deduct Liability—	0 0 2
		Income Tax levied from salaries, but not claimed by Income Tax Office...	2,33,160 15 2
			217 12 6
		Total..	2,32,913 2 8
		Total..	5,97,114 10 3

4. I shall now review briefly those items on both sides of the Commissioners' Annual Statement which call for special notice; but I must promise that a fair comparison between some of the items of last year's account, and of those of previous years, cannot be instituted, in consequence of the introduction of Act IX of 1865, under which the Wheel Tax on spring carriages for the 4th quarter of that year was not demanded, while a new rate of assessment upon animals and vehicles was introduced; and the salaries of the Municipal Commissioners were increased from 1st November 1865.

I. THE DEBIT SIDE.

5. The collections of Assessment and Wheel Tax, aggregating Rupees 2,99,079-13-7, were, as under, on account of—

	Arrears.			Current.		
	RS.	A.	P.	RS.	A.	P.
Assessment.....	1,05,510	12	0	1,41,572	7	7
Wheel Tax.....	5,828	8	0	40,168	2	0

The outstanding balances are shown, under "Assets", in Statement paragraph 3. above, and amount to Rs. 1,07,596-5-7; that on account of Assessment has fallen

	RS.	A.	P.
* On account of years prior to 1865.....	13,536	13	5
1865.....	87,205	4	2
† On account of years prior to 1865.....	2,985	4	0
1865.....	3,869	6	0

6. The Government contributions were much smaller than during 1864, and amounted to only Rupees 50,658. The Fees from the Slaughter-houses realized Rupees 5966-2-6, or nearly Rupees 800 less than in the preceding year. The Market Stalls (a new source of revenue) produced a rental of Rupees 4576-8-0.

II. THE CREDIT SIDE.

7. The charge on account of establishments, which consist of administrative and executive, amounts to Rupees 1,32,456-15-8, as under—

	RS.	A.	P.
Administrative.....	57,838	10	5
Executive.....			
Lighting.....	1,365	0	0
Markets and Slaughter-houses.....	3,485	6	7
Scavenging.....	66,723	10	3
Trevelyan Water-works.....	924	10	3
Watering.....	2,119	10	2
	74,618	5	3
Total.....	1,32,456	15	8

The first sum includes the salaries of the Commissioners, Engineer, &c., and the pay of their office establishment; the others are the cost of the laborers employed in the various Departments named, with the hire of bullocks and drivers in the Scavenging Department, and the expense of repairing Water Carts, &c., which latter charge should have been shown as a separate item.

8. The classes of works, the expenditure on which during 1865, as shown in the new form of annual statement, can be compared with that in previous years, are as follow, with the outlay thereon, during 1863, 1864, and 1865:—

	1863.			1864.			1865.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Scavenging.....	79,600	8	6	72,668	4	1	76,604	1	9
Lighting.....	8,285	15	1	7,230	4	1	7,574	5	7
Purchase of land and buildings.....	33,028	1	11	22,497	6	2	1,532	9	9
Additions (i. e., new works).....	34,643	6	8	16,424	4	1	49,817	1	10
Improvements.....	13,148	11	2	5,094	3	1	474	3	6
Repairs.....	1,28,729	0	4	1,23,335	6	7	90,523	9	9

Upon "Additions" it will be observed that treble the amount spent in 1864 was expended last year; almost the whole sum was laid out in constructing Drains, Cess-pits and Latrines. The decrease in expenditure upon "Improvements" and "Repairs" was chiefly in connection with

* Other than Government.

Roads; * the outlay thereon during 1865 being Rupees 81,788-0-3, against Rupees 1,28,151-13-1 in 1864. No new roads were constructed, and about Rupees 40,000 less were laid out upon repairing the same, and comparatively a small sum spent on improvements to them.

9. "The Black Town Improvement Fund," or, as it is now styled, "The Town Improvement Fund," received an addition of Rupees 706 from the sale of further lands; and as no outlay was incurred in connection with it, the sum at its credit in the Ledger, as shown in the Appendix before mentioned, is Rupees 33,892-1-4.

10. The principal "Government works" last year were the fencing round, and foot-paths across, the esplanades, and the construction of the Pile Drain at the North-East angle of the Fort; upon the maintenance and repair of Government Roads, Rupees 32,293-13-7 were expended.

11. The items composing the balance at credit of the Municipal Fund upon 31st December 1865 are detailed in Statement, paragraph 3 above. The balance as per the Bank's Pass Book tallies with the sum entered as Cash in Bank of Madras; the Government Securities exhibited to me by that Bank are the same as specified last year, with the exception of Note No. 8530, of the 4 per cent. Loan of 1854-55, for Rupees 5000, which, having been lately renewed, is numbered 8531. The aggregate balance at credit of the Fund was less by Rupees 7625-10-0 than at the close of 1864; but the balance in Bank was greater by Rupees 18,699-15-1, while the outstandings (Assessment and Wheel Tax arrears and advances) were very much lower.

12. I beg to repeat my last year's commendation of the admirable way in which the books, vouchers, and documents of the Municipal Commissioners are kept by Mr. Bazely, the Manager of their Office, and again to express my personal obligation to him for the ready assistance and full information he has given me in connection with the many points regarding which I found it necessary to refer to him while framing this Report.

13. In conclusion, I beg to express my regret that, owing to the new form of statement and other circumstances, I have been prevented from submitting this Report at an earlier date.

Proceedings of the Madras Government, Public Department,
21st December 1866.

No. 96. ORDER THEREON, 21st December 1866, No. 1305.

These papers contain the Report of the Municipal Commissioners for the Town of Madras for the year 1865, and that of the Auditor appointed to audit their accounts. The delay in the submission of the latter document has been so great that any detailed review of the report and its accompaniments would now be practically but of little use. The Governor in Council trusts that, in future, the Statement of Accounts and Report of the proceedings of the Commissioners, as well as the Report of the Auditor, will be submitted to Government not later than the 31st March.

By Section 19, Act IX of 1865, the Commissioners are required to prepare their Report and Statement of Accounts as soon as may be practicable after the first day of January in every year, and there is no apparent reason why these documents should not be submitted to Government by the end of February, so as to admit of the audit being completed by the end of the following month.

2. The actual receipts of the year under review amounted to Rupees 4,18,471-0-6, raised from the following sources :—

	RS.	A.	P.
Cash with the Bank of Madras.....	43,020	8	2
Assessment.....	2,47,083	3	7
Taxes.....	60,607	3	10
Government contributions.....	864	0	0
Maintenance of Government roads.....	49,794	0	0
Rents, fees, &c.....	14,167	1	2
Miscellaneous.....	2,934	15	9
Total...	4,18,471	0	6

and the disbursements to Rupees 3,56,750-9-3, distributed as follows :—

	RS.	A.	P.
Supervision and management ...	62,330	3	0
Scavenging Establishment ...	74,406	2	0
Lighting ...	7,537	3	7
Roads ...	1,13,879	12	10
Construction, repair, and improvement of Works...	81,228	5	11
Miscellaneous ...	17,368	13	11

Total ... 3,56,750 9 3

leaving a balance of Rupees 61,720-7-3 available for the disbursements of the current year.

3. The outstanding balance of Assessment and Wheel Tax at the close of the year amounted to Rupees 1,07,596-5-7, against an outstanding balance of Rupees 1,34,630-12-0* at the end of 1864.

	RS.	A.	P.
* Arrears of Assessment	1,25,786	12	0
do. Wheel Tax	9,344	0	0

Of this balance, Rupees 70,005-1-5 had been collected up to the 31st July 1866.

4. The Governor in Council hopes that, under the operations of the present Act, there will be a progressive reduction in the outstanding balances at the close of each year.

Proceedings of the Madras Government, Public Department,
21st December 1866.

5. The Governor in Council directs that the sum of Rupees (500) five hundred, chargeable to the Municipal Funds, be paid to Mr. Donald, in remuneration for his services in auditing the accounts.

(True Extract).

Chief Secretary.

To the Municipal Commissioners.
To W. Donald, Esq.

Exd. J. H. Burns.

Improvement of Roads

The following 15 Roads were newly installed during the past year.

1. The Road leading from the North end of Wall Gay Street to Basin Bridge Road.
2. Big Paricherry Street Black Town.
3. Ramaswamy " " "
4. Coral Merchant " " "
5. Vidanada Moodely " " "
6. Colunday " " "
7. Niniappa Maistry " " "
8. Annah Pillay " (West) "
9. Pereira " " "
10. Cooper " " "
11. Stringers " " "
12. Poolgan Tope Road Perumbore.
13. Munnick Maistry Street Triplicane.
14. Veeraragava Moodely " South do
15. Tholasungaparamall Civil Street.

Drainage Works

During the year 126. Drains were either newly built or rebuilt improved, or extended at a Cost of Rupees 52,408-13-2. the most important of the former are specified below.

	Rs	as	ds
1 In Vurdah Moodleaper Street Black Town a Centre Drain	1671	4	9
2. " Theroopully Street Black Town Constructing 2 Crofs and 2 Side Drains and a Centre drain	2394	9	10
3 " Paroomall Civil Garden Street Constructing a Centre Drain	799	14	
4 " Andeapa Gramany Street at Rajapooram Constructing a Scoop Drain	390	12	10

5.	Mandal Church Street Rajapuram Constructing a Tile Drain	380	6	10
6	Parum Pauloo Chetty and Narainappa Naick Street Vandarpattal Constructing a Tile Drain	1198	12	9
7	Vepery High Road Constructing a side open Channel	420	8	1
8	Madalapuram Paupar Road Choolay Constructing a Tile Drain	975	4	8
9	Parakombay Moodley Street do do	628	8	9
10	Moottoo Moodley do do do	316	1	3
11	Vincatackella do do do	347	3	6
12	Careapa do do do	451	1	8
13	Vadamalay Pillay do do do	560	9	1
14	Theroomalayapa Moodley do do do	500	7	10
15	Vellooven do do do	283	4	9
16	Moosogapa Moodley do do do	874	5	11
17	Gengoo Road Gengoo do do do	555	10	11
18	Poodala Gengoo Reddy Road do do do	330	7	2
19	Pully Street Chintandrapatta do do do	225	3	3
20	Cootly Naick Street do do do	335	1	1
21	Syah Moodley Street do do do	168	14	7
22	Goorooappa Chetty Street do do do	874	5	7
23	Kalava Chetty Street do do do	485	2	0
24	Olagaapa Maistry Street do do do	430	2	8
25	Sawany Naick Street do do do	1338	10	0
26	Chinatomby Moodley Street Theroovaterswam Pettat do	553	15	7
27	Coopoo Moottoo Moodley Street do do do	716	6	2
28	Veeraragava Moodley Street Triplicane do do do	673	12	0
29	Wallajah Road do do do a pipe Drain	2731	10	0
30	Vullaboo Aggrauum Street do do do	371	4	0
31	Tholasinga Paroomall Covil Street do do do	638	5	3
32	Thondavaraya Moodley Street do do do	588	6	1
33	Vencatasa Naick Street Chempauk do do do	676	7	0
34	Sondra moorthy Venoyager Street do do do	834	11	2
35	Chungulroya Moodley Street do do do	682	9	7
36	Bells Road altering & constructing side drain	410	5	11
37	Serarama Pillay Street Constructing a tile drain	455	3	9
38	Moogapur Jung Bahadar Street do do do	463	2	8
39	Taylor's Street Poodoopan Ruen do do do	415	7	9
40	Paroomall Moodley Street do do do	1317	5	4
41	Kausin Sair Street Rajapettah do do do	315	7	3
42	Nullana Moodley Street do do do	1788	12	6
43	Andy Street do do do	312	11	2
44	Unimur Covil Street do do do	502	4	0
45	Anecha Pillay do do do	219	13	10
46	Moottoo Moodley do do do	328	2	3
47	Unimurupah do do do	932	1	9
48	Minor Drains	3816	12	5
49	Drains were rebuilt, improved or extended	15,226	13	5
		52,408	13	2

Latrines.

Latrine was built in Purosewun Rind; 25 were repaired; and 16 were panded at a Total outlay of Rupees 912-7-5

Just Doves

Just Doves were built in various places at a Cost of Rupees 837-5-1.

Lamp Posts.

Lamp Posts were erected in several Streets of Town and Suburbs; and Cost for fixing the same in Masque was Rupees 212-1-0.

Public Wells.

One in Pycroft Road Triplicane newly sunk and 10 public wells in the Town and Suburbs of Madras repaired at a Cost of Rupees 439-3-2.

Slaughter Houses.

Four Slaughter Houses were repaired at a Cost of Rupees 514-5-2.

General Market

The Latrine in the Market had been altered and repairs made to the Serjeants Quarters, and other places at a Cost of Rupees 335-1-0.

Irrevelyan Water Works

Expenditure for fuel Establishment Rs. 294-9-6.

Caspi

Build near Colonel Lawes Bridge Chin Madrapattah at a Cost of Rupees 1010-5-8

Teakwood Railings

At Gault's Road Veyanurpady repaired at a Cost of Rupees 126-0-8.

The Office Premises were repaired and improved at a cost of Rupees 1270-5-5.

Scavenging Depots

At Hinthampet the thatched shed and Depot were reconstructed at a cost of Rupees 114-0-0.

Scavenging

The particulars of the expenditure under this head as compared with those of 1864 were as follows.

	In 1865			In 1864		
	Rs	as	p	Rs	as	p
Establishment	29280	14	5	28090	1	2
Rubbish boat do	4211	6	1	3981	2	9
Hire of bullocks and drivers	33231	5	9	29328	6	9
Construction and repair of boats	650	"	"	1431	8	8
Making and repairing Carts	3812	15	10	3190	8	6
Cleaning Parcherries / Drains &c	1874	14	2	1054	"	"
Sanding latrines	896	15	9	812	"	6
Cutting trenches for burying Rubbish	1202	10	5	"	"	"
Miscellaneous Expenses	1442	15	4	4780	7	9
	76604	1	9	72668	4	1

The increase is chiefly owing to the hire now paid for a pair of Bullocks and driver Rupees 12 in 1865.

The Coom River Bank along the Penitentiary was repaired and turfed and the River widened at a cost of Rupees 323-11-0.

Improvements

A new Road was made leading from wall Jay Road to the Basin Bridge Road and

a culvert of 4 vents was built at a cost of Rupees 847-14-1-0. In General Patter Road Poodoos Road a Compound retaining wall built. Rupees 72-7-2-0. The triangular piece of ground between the Penitentiary and the People's Park, was enclosed with galvanized cable iron fencing at a cost of Rupees 354-0-0.

Riding Ground.

A riding ground around the Island and Esplanade near the Fort has been formed by levelling the high grounds and planting a row of Avenue Trees on the sides. The expense incurred for the same was Rupees 1597-15-3 up to 31st November last.

Fencing.

The fencing of the Town Esplanade and the Fort Glacis has been almost completed at a cost of Rupees 17955-14-2 up to 31st December 1865.

Screw Pile Drains.

The expense incurred for the screw pile drain at the North East Angle of the Fort was Rupees 16788-14-3 during the year.

Unfortunately some of the pipes were broken by the violence of the Surf during the monsoon which necessitated the removal of the rest. A fresh line running direct from Kelly's Column is now in course of construction.

Pathways

Two diagonal pathways in the Memorial Hall Esplanade were formed, the expense incurred for forming the same and constructing foot Bridges was Rupees 1100-7-1.

The

The balance of last years account to be Carried to the Credit of the Fund, in 1866 - is as follows.

Cash with the Gov. of Madras. 6/6/82-1863				
With Cash Keeper	27-12-	61,720	73	
Invested in Government Securities		37,300	"	
Arrears of Assessment recoverable				
able from rate payers		100,742	17	
Arrears of Wheel Tax - do - do		6854	4	
Advances recoverable from Contractors				
and others		5079	25	
Office Premises		21000	"	
Grazing and Avenue Fund		324	54	
Sum Recoverable		4664	18	233,485 4 6
Income Tax Deposits		217	126	
Water Works and Slaughter Houses Fund		5,716	11	
Military and Government Roads		17,500	25	
Town Improvement Fund		33,892	14	57,326 1 4 176,159 3 2

The Mortuary Returns for 1865 were as follows.

Males - Females - Children - Total
3369 - 3353 - 4494 - 11,216

of which 944 were Cholera, against a total of 10,409 in 1864 of which 574 were Cholera Cases.

Madras Municipal Act of 1865.

This Act in which is embodied the major part of Act XXV and XXVI of 1856 under which the original Municipal Commissioners worked for nine years, came into force on the 1st November 1865.

It provides for the appointment of six Commissioners, three paid and three honorary, the latter to be selected from the resident inhabitants of the Town

Town of Madras and to hold Office for three years. It provides for the levy of the following taxes, tolls and rates for the purposes of the Act.

1. Taxes on Carriages, Horses and other Animals payable half yearly in advance, at rates not exceeding those specified in Schedule A and requires the Commissioners to give a license for each of the Vehicles and Animals for said period on payment of the half year's tax.

2. The registration of Carts and other Vehicles without Springs half yearly, on payment of a fee not exceeding Rupees two per Cart.

3. Tolls on Vehicles and Animals entering the Town at rates not exceeding those specified in Schedule B.

4. Tax on Arts, Professions, Trades and Callings at rates not exceeding those specified in Schedule C.

5. An annual rate on Houses, Buildings and Lands not exceeding two per Centum of their annual value.

All these taxes and Rates have been brought into force, but the rate on houses and lands is maintained for the present at $7\frac{1}{2}$ per Centum.

The Sections relating to the General Conservancy of the Town are much the same as those in Act XXV of 1856. Except that the interpretation of the word, "Street," now includes such land (not being private property) whether covered or not by any pavement, pyall, verandah or other erection or structure as may be between the roadway and the main wall of any house or houses.

houses adjacent thereto, which will prevent parties from increasing their easements without permission.

It would be premature to venture an opinion upon the working of the New Act, as such will more properly form a subject for our Current Year's report, but we may say that the introduction of the tax on Professions and Callings has been attended with considerable difficulty and anxiety owing to the loose manner in which Sections 44 to 47, and Schedule C. are worded and we have had to bring the same to the special notice of Government.

Our Budget Estimate of Income and Expenditure for 1866 is as follows.

Income

House and Land Rates $7\frac{1}{2}\%$	230,000	"	"
Toll on Vehicles and Animals	60,000	"	"
Tax on — do — do	60,000	"	"
Tax on Professions and Callings	150,000	"	"
			500,000

Expenditure

Road Work	137,150	"	"
Masonry	40,000	"	"
Improvements	36,400	"	"
Conservancy	100,000	"	"
Lighting	10,000	"	"
Police	103,000	"	"
Supervision and Management	73,450	"	"
			500,000

but the experience of the past eight years in this

leads to shew that the proceeds of the Tax on Professions and Callings and of the Tolls, have been greatly over estimated

We regret exceedingly the delay that has occurred in the submission of this Report, which is owing in a great measure to the press of business arising from the introduction of two new taxes and the substitution of license for the former Wheel Tax, and also from our having, in communication with the Auditor introduced a new form of annual statement of the Receipts and Disbursements on account of the Municipal Fund.

We have the honor to be Sir

Your Most Obedient Servant,
 J. Temple President
 Wardoro
 S. Sanderson
 H. Polman
 J. A. A. A. A.
 J. A. A. A. A.
 Municipal Commissioners
 for the Town of Madras

[Signature]

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following papers.

From the Muni Commrs for (Here enter 29th August 1865 -)
the town of Madras.

From the Auditor of the
Accounts of the Muni. Commrs for the town of
Madras for the year 1865. (22nd November 1865.)

Order thereon. No 1305 Dated 21 Decr/65.

These papers contain the
Report of the Municipal Com-
missioners for the town of
Madras for the year 1865, and
that of the Auditor appointed
to audit their accounts. The
delay in the submission of
the latter document has been
so great that any detailed
review of the report and its
accompaniments would
now be practically but of
little use. The Governor
in Council trusts that, in
future, the Statement of
Accounts and report of
the proceedings of the

From
Municipal Commis-
sioners for town of Madras

Dated 29th
Rec 31 Aug 65

No 1305-13

4 Enclosures

No 1124.

Submitting a report
of their proceedings
for the year 1865-

SP
WOL

By Section 19, Act IX of 1885 the Commissioners are required to prepare their Report and Statement of Accounts as soon as may be practicable after the first day of January in every year, and there is no apparent reason why these documents should not be submitted to Government by the end of February, so as to admit of the Audit being completed by the end of the following month.

2. The actual receipts of the year under review amounted to Rs 4,18,471-0-0, raised from the following sources,

Cash with the Bank	}	-	43,020-8-2
of Madras			
Assessment			2,47,083-3-7
Taxes			60,607-3-10
Govt. Contributions			864-0-0
Maintenance of Govt. roads			49,794-0-0
Rents, Fees, &c.			14,167-1-2
Miscellaneous			2,934-15-9

4,18,471-0-0

and the disbursements to

2

Rs 256,750-9-3, distributed
as follows,

Supervision & Management	62, 90-3-0
Leavening Establishment	76, 406-2
Lighting	7, 537-3-
Roads	118, 879-12-
Construction, Repair, and Improvement of Works }	81, 228-5-1
Miscellaneous	17, 268-13-11
	3, 56, 750-9-3

leaving a balance of Rs. 6,720-7-3
available for the disbursement
of the current year -

3. The outstanding balance of Assessment and which lay at the close of the year amounted to Rs 10,7596-5-7 against an outstanding balance of Rs 134,630⁺-12-0 at the end of 1864. Of this balance, Rs 79,005-1-5 had been collected up to the 31st July 1866.

4. The Governor in Council hopes that under the operations of the present Act there will be a progressive reduction in the outstanding balances at the close of each year—

5. The Governor in Council direct that the sum of Rupees (500) five hundred chargeable

^x
Areas of Assessment 1,25,286-12-0
—x— Wheelton 9,344-0-0

2409
Chargeable to the Municipal
Funds, be paid to Mr. Donald
in remuneration for his
services in auditing the
accounts.

Public 1861. Department.

No. 1305.

PROCEEDINGS OF GOVERNMENT.

Dated 21st December 1865.

Dated 25/12/65

To the Municipal Council,
" J. Donald Secy