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MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	<i>641</i>	Press Mis.
Dated	<i>7-6-</i>	<i>1867.</i>

Not to be folded or roughly handled

*Proceedings of the Madras Government, Public Department,
7th June 1867.*

No. 69. Read the following letter from the Municipal Commissioners for the Town of Madras, to the Chief Secretary to Government, Fort Saint George; dated Madras, 10th May 1867.

We have now the honor to submit an account of the income and expenditure of the Madras Municipal Fund, and a report of our proceedings for the year 1866.

2. The balance on 30th December 1865, as shown in the statement attached to our last annual report, was Rupees 61,720-7-3.

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

	RS.	A.	P.	RS.	A.	P.
House and land rate...	2,22,187	13	6			
Arrears of wheel tax, under Act XXV of 1856...	5,303	1	0			
Taxes on vehicles and animals, under Act IX of 1865....	65,513	12	0			
Tolls do do.	46,134	15	10			
Tax on professions and callings...	19,839	8	0			
Government contributions...	4,350	0	0			
Maintenance of Government roads ...	26,007	0	3			
Fines...	2,617	10	1			
RENTS, FEES, &c.						
Market stalls...	6,007	10	0			
Slaughter-houses ..	5,990	5	0			
Registration and license fees, &c.	15,354	12	1			
Grazing grounds and avenues.....	729	1	11			
				28,081	13	0
Interest...	1,408	6	8			
Advances recovered ...	309	2	5			
Proceeds of land sold...	1,973	13	4			
MISCELLANEOUS.						
Demand and warrant fees...	1,601	8	4			
Sundries...	501	15	0			
				4,25,830	7	5

COLLECTIONS OF HOUSE AND LAND RATES.

4. Of the arrears and current demand of assessment, aggregating Rupees 3,34,690-14-3, as per Statement B, the collections during 1866 were as follows:—

Old arrears.	Arrears of 1865.	Current.	Total.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
6,014 15 8	69,973 10 8	1,46,178 12 9	2,22,167 7 1

being Rupees 7833 below the estimated amount entered in our Budget Estimate for last year, which is chiefly attributable to the distress amongst the poorer classes, from the scarcity and dearness of provisions.

REMISSION OF HOUSE AND LAND RATES.

5. These amounted to Rupees 6178-9-3, against Rupees 6311-15-0 in 1865.

BALANCE OF HOUSE AND LAND RATES.

6. The outstanding balances on 31st December 1866 were as follows:—

Old arrears.	Arrears of 1865.	Arrears of 1866.	Total.
RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
7,134 8 8	11,440 5 4	87,769 15 11	1,06,344 13 11

against Rupees 1,00,742-1-7 on 31st December 1865; and of this balance the sum of Rupees 48,129-14-5 has been collected in the present year, up to 9th instant.

COLLECTIONS OF WHEEL TAX, UNDER ACT XXV OF 1856.

7. The collections of these arrears were as follows:—

	RS.	A.	P.
On spring vehicles and animals.....	2,175	9	0
On carts.....	3,127	8	0
Total.....	5,303	1	0

The balance of said arrears, Rupees 6029-11-0, we have written off the books as irrecoverable.

8. TAX ON VEHICLES AND ANIMALS UNDER ACT IX OF 1865.

Collections for half-year ending 30th April 1866.	Collections for half-year ending 31st October 1866.	Total.
RS. A. P. 27,050 8 0	RS. A. P. 23,624 12 0	RS. A. P. 50,675 4 0

9. REGISTRATION OF CARTS UNDER ACT IX OF 1865.

Collections for half-year ending 30th June 1866.	Collections for half-year ending 31st December 1866.	Total.
RS. A. P. 5,404 4 0	RS. A. P. 4,880 4 0	RS. A. P. 10,284 8 0

aggregating Rupees 60,959-12-0, which is Rupees 959-12-0 in excess of our estimate.

TOLLS ON VEHICLES AND ANIMALS.

10. The collections during the year were Rupees 46,134-15-10, against Rupees 60,000, at which we estimated them in our Budget. Finding that the collection of tolls by our own establishment was not satisfactory, we resolved to farm them for the present year, 1867, and accordingly invited tenders for the same, the highest of which was Rupees 36,000, and although below the net result of the previous year, it was deemed expedient to accept it, with the view of inducing more competition for it in future years, as in the abkarry contracts of Government.

TAX ON PROFESSIONS AND CALLINGS.

11. The working of Schedule C of Act IX of 1865, for the levy of this tax, has been most unsatisfactory.

In the estimate of our income for 1866, we put down Rupees 1,50,000 as the probable amount of our collections, but we experienced such grave and serious difficulties in the assessment and collection of the said tax, that we addressed Government, on the 14th June 1866, and earnestly solicited them to consider the advisability of relieving the public for that year from the payment for the Town Police, and of foregoing the collection of the trade tax until Schedule C and Sections 43 to 47 of Act IX of 1865 be carefully revised, and its provisions rendered equable and easy of application.

The Right Honorable the Governor in Council, in the Order of 4th July 1866, No. 671, did not admit that the difficulties mentioned in our said letter were such as to warrant the adoption of the measure we recommended, but considered it desirable, however, that the Schedules of the Municipal Act should be revised in such a manner as to leave no room for reasonable doubt as to the classes which come within its scope, and that, where susceptible of improvement in other respects, the Act itself should be amended, with which view a Committee was appoint-

ed to consider and report on the subject. Meantime, we were directed to carry out the Act by completing the schedule of persons liable to taxation, by enforcing it on those who are capable of payment, and exempting the poorest only, in conformity with Section 20 of the Act.

In compliance with this order, we proceeded with our assessments under

1st Class, 13 persons, Rupees 2,050.	
2nd do. 762 do. " 38,100.	
3rd do. 1923 do. " 48,225.	
4th do. 4830 do. " 57,960.	
5th do. 9198 do. " 36,792.	
Total...16,732	1,83,127.

*The total amount collected for the year 1865-66, up to 9th instant, has been Rupees 24,975-8-0.

Schedule C, and although the total, as shown in the margin, was higher than our original estimate, the amount actually collected up to 31st December last was only Rupees 19,839-8-0,* and we doubt if we shall eventually succeed in getting in even the amount of the contribution we are required to make towards the cost of the Police.

The Committee appointed for the above purpose have submitted a revised Bill, containing the amendments of the Municipal law they considered advisable, and have considerably altered the Schedule which relates to the license tax on professions, trades, and callings, so as to diminish as much as possible unfairness in the incidence of the tax, and relieving the poorest class altogether from it, by exempting persons whose places of business is estimated at less than two Rupees rent per mensem.

The Committee, with the view of increasing our revenue to such an extent as will enable us to raise loans for the works of improvement which are urgently required for the Town of Madras, have also introduced two new taxes, viz., a sea toll of one Anna per package exported and imported by sea, and a registration fee on places at which spirituous or intoxicating liquors are sold, whether by wholesale or retail. They further recommend that the existing tax on houses and lands should be raised from 7½ to 10 per cent.

The total probable revenues of the Municipality, should these recommendations be adopted by the Legislature, would be as follows:—

License tax	1,42,388
Liquor licenses	40,000
House and land rate at 10 per cent.	2,93,000
Carriage and horse licenses	60,000
Cart registrations	12,000
Tolls on vehicles and animals	36,000
Sea tolls.....	1,00,000
	6,83,388
MISCELLANEOUS.	
Government contribution for roads....	25,047
Rent of markets, slaughter-houses....	29,200
Proceeds of hay at People's Park.....	4,000
	58,247
Grand Total...	7,41,635

or an increase of nearly two and a half lakhs to our income.

Provision has also been made for the imposition of rates for lighting the town with gas, and for supplying it with water, which will not come into operation until the necessary works are completed.

GOVERNMENT GRANT FOR ROADS.

12. In the Public Works Budget for 1866-67, the Government observe that, as we levy tolls on vehicles under Act IX of 1865, and the Government of India having called upon them to take measures for charging to *funds derived from local sources* the cost of maintaining many, if not all, of the roads within municipal limits at Madras, for which an annual grant of Rupees 35,897 has heretofore been provided from imperial funds, His Excellency in Council resolved to omit from the Budget the sum of Rupees 27,397, for the esplanade and other roads, and called upon us to provide the necessary funds for the same. The only roads at the Presidency, for which maintenance grants will continue to be entered in the Imperial Budget are those over Government bridges, and within the limits of Government compounds.

In reply, we stated (16th February 1866) that tolls were proposed to be introduced by us so far back as 6th June 1864, in consequence of the yearly increase of our outlay for maintenance of the municipal roads, irrespective altogether of Government roads, the charge for which must be borne by the State, and we, therefore, solicited a re-consideration of the subject.

On the 28th April 1866, Government so far modified their Order of 1st February, by continuing their grant for the esplanade roads and that along the east face of the Fort, amounting to Rupees 16,547, as they felt it desirable that no grounds should be given for setting up a claim to the possession of the roads traversing the esplanades of the Fortress; but the allowances for the Mount, Poonamallee, South Beach, and Powder Mills roads (Rupees 8000),—the road east and north of the Railway Terminus (Rupees 2000),—and the road from Marshall's Road to St. Andrew's Bridge (Rupees 850)—aggregating Rupees 10,850—have been withdrawn, although the first named, with the exception of the South Beach, are strictly military roads, and the second is within the limits of the esplanade.

We have recently made an appeal to Government on the subject, and trust they will see cause, not only to restore these allowances, but also increase their contribution to the Municipal Fund for the maintenance of roads.

13. The following statement shows the disbursements in the past year:—

	DISBURSEMENTS.			RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
	RS.	A.	P.									
Salaries.....	81,577	5	1									
Expenses.....	6,051	12	5									
Compensation to employees on account of scarcity.....	7,210	7	6									
				94,839	9	0						
Refunds of taxes on vehicles and animals.....	66	4	0									
Do. trade tax.....	73	0	0									
Do. tolls.....	2	0	0									
Do. cart registration.....	2	0	0									
				143	4	0						

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Government Works...				1,980	9	5			
Lighting.....				9,436	6	7			
Markets.....	2,417	1	11						
Slaughter-houses...	4,907	9	1						
				7,324	11	0			
Repair and maintenance of Government roads.....				40,941	5	0			
Do. do. Assessment do.....				82,221	13	2			
Conservancy.....	91,187	6	10						
Flushing drains.....	1,224	12	10						
	92,412	3	8						
Less proceeds of sales of rubbish &c.....	4,332	7	8						
				88,079	12	0			
Trevelyan Water Works.....				2,062	4	2			
Watering.....				2,920	9	11			
Construction, repair, and improvement of works.....				29,780	0	1			
People's Park.....				7,252	8	7			
Police.....				68,132	6	2			
Slaughtering dogs.....				653	12	0			
Tolls.....				13,700	2	0			
Advances.....				3,480	0	0			
Miscellaneous.....				1,484	3	0			
							4,54,433	4	1

In the first item of salaries, there has been an increase, by Rupees 23,738-10-8, over the previous year, consequent upon two additional departments of trade tax and tolls, the increased allowance to the Commissioners from 1st November 1865, and other departmental increases that become necessary, as shown at foot.

	RS.	A.	P.
Trade Tax.....	5416	13	0
Tolls.....	6988	1	0
Commissioners.....	7247	13	8
Assessor and Collector's Department...	1332	12	7
Conservancy Department.....	3846	10	7
Municipal do.	414	15	4
Civil Engineer's do.	27	1	11
	25,274	4	1
Deduct			
Reduction in the Carriage License Department.....	721	9	5
Do. Mortuary do.	814	0	0
	1,535	9	5
Rupees...	23,738	10	8

[illegible]

21. Chinnatombey Street, Black Town.
22. Moottiah Moodelly Street, Black Town.
23. Kilpaukum Garden Road.
24. Sultana Naick Street, Choolay.
25. Tharady Street, Triplicane.
26. Sinkara Charear Street do.
27. Tholasinga Paroomal Covil Street, Triplicane.
28. Chamier's Lane, Adyar.
29. Madaveethee Street, Triplicane.
30. Theroovateeswaren Pettah Road, Triplicane.
31. Vencatauchella Moodelly street, Meersaib Petta.

DRAINAGE WORKS.

19. During the year, 100 drains were either newly built, or rebuilt, improved, or extended, at a cost of Rupees 26,123-9-7. The most important of the former are specified below:—

	RS.	A.	P.
1. Sadyapa Maistry Street, Black Town, constructing a tile-drain...	428	6	9
2. Aucur Jusa Street, do. do...	232	10	4
3. Canal Raad, constructing a cross-drain...	242	8	2
4. Moorogappen Street, do. tile-drain ...	241	7	5
5. Chinnatombey do. Washermanpetta do...	250	1	0
6. Oollarummen do. do. do...	274	3	5
7. Monegar Choultry Road, Tondiarpett do...	439	11	9
8. Ramanjier Street, Sunjeevyroyenpetta do...	359	14	6
9. Vencatauchella Naick Street, Royapooram do...	880	9	8
10. Eresuppa Gramney Street, Kistnampetta do...	575	7	8
11. Oil Monger Street, Poodoopaukum do...	850	0	6
12. Washermen Street, Chintadrepettah do...	525	3	1
13. Vencatauchella Moodelly Street, Triplicane do...	903	4	7
14. Nagapier Street, do. do...	811	10	1
15. Sooboodral do. Theroovateeswarenpetta do...	462	0	1
16. Chella Pilliar Covil Street, Poodoopaukum do...	983	15	6
17. Masoody Street, Triplicane do...	577	4	0
18. Theroovateeswaren Petta Road do...	825	0	3
19. Cundapa Moodelly Street, Kistnampetta do ..	357	2	4
20. Rajagopaul Naick Street, Chintadrepettah, centredrain. 469	4	7	
21. Anoomuntharoyen Covil Street, Triplicane, side-drain. 537	7	7	
22. Moorogappa Moodelly Street, Kistnampett, covered do. 236	6	6	
23. Veera Chetty Street, Triplicane, a tile-drain... 504	15	0	
24. Bell's Road, do. do...	662	3	2
25. General Patter's Road, Poodoopaukum do...	589	15	1
26. Prasunna Venoyager Covil road, Pursewaukum do...	305	1	10
27. Vizia Vignaswaren Covil road, Choolay do...	755	11	1
28. Veniteetah Moodelly Street, Pursewaukum do...	332	4	10
29. Moocattal and Careappa Moodelly Street do ..	278	8	8
Nine minor drains ...	1,461	9	0
Sixty-two drains were rebuilt, improved, or extended. 9,769	9	2	
Total...	26,123	9	7

RETAINING WALLS.

20. To a small portion of Fort Beach Road near the north east angle of the Fort was built at a cost of Rupees 74-1-4.

CAUSEWAY.

21. Over the Otairy Nullah, in Stephenson's Road, Perambore, repaired at a cost of Rupees 205.

LATRINES.

22. One latrine was newly built, six were repaired, and, for another, land was purchased, at a cost of Rupees 716-15-3.

DUST BOXES.

23. Iron dust boxes were introduced during the year under review;—500 were supplied at a cost of Rupees 11-4-0 each; and twelve masonry dust boxes were repaired, at a cost of Rupees 37-5-0.

LAMP POSTS.

24. Ten lamp posts were erected in Black Town and suburbs. The cost for fixing the same in masonry was Rupees 106-1-7.

PUBLIC WELLS.

25. Nine public wells were repaired in the town and suburbs of Madras, at a cost of Rupees 196-9-8.

SLAUGHTER-HOUSES.

26. The Monegar Choultry slaughter-house has been improved, by the stalls having been covered with galvanized iron sheets, and the other three slaughter-houses have been white-washed and repaired, at a cost of Rupees 2129-5-9.

GENERAL MARKET.

27. It has been repaired and white-washed, at a cost of Rupees 494-11-4.

CESS-PIT.

28. A cess-pit has been constructed in Male Asylum Road, Egmore, at a cost of Rupees 690, for the purpose of removing a great nuisance that existed there.

TREVELYAN WATER WORKS.

29. The water pipes connected with the Trevelyan Water Works, and the wooden bridge across the new cut, repaired, at a cost of Rupees 171-7-4.

TEAKWOOD RAILINGS.

	RS.	A.	P.
At the several Railway crossings repaired...	383	5	11
For fixing in masonry the blue stone posts, &c., in Canal Road. 418	2	8	

Total... 801 8 7

TOLL GATES.

31. The cost for constructing 18 toll houses and gates, including the value of land purchased in Coonoor Road and Trevattoor High Road, was Rs. 11,944-0-11.

32. Office premises were repaired and improved at a cost of Rupees 1350-12-10.

IMPROVEMENTS.

33. A sum of Rupees 553-4-8 was expended in breaking up the Abercromby's Battery walls, and opening out a new road between Jangheer Street and the Beach.

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The turn of Saint Xavier street, with Pophams Broadway, Black Town, has been improved at a cost of Rupees 33-10-1.

BULLOCK AND CART SHED.

34. A cart stand has been newly built near the Monegar Choultry Gate, in lieu of the old one near the Town Barracks, at a cost of Rupees 939-6-7.

RIDING GROUND.

35. The expense incurred for the Riding Ground around the Island and esplanades near the Fort, in tending the avenue trees, was Rupees 1006-15-0 during the year.

ESPLANADE FENCINGS.

36. The expense incurred for completing and keeping in repair the fencings, of the Town esplanades and the Fort Glacis was Rupees 649-0-3, during the year, and the total expenditure, up to 31st December 1866, Rupees 18,604-14-5.

SCREW PILE DRAIN NEAR THE FORT.

37. The expense incurred on account of the Screw Pile Drain at the north east angle of the Fort was Rupees 2984-15-1 during the year.

STREET BOARDS.

38. Rupees 244-2-0 was expended in repairing and renewing the street boards.

PEOPLE'S PARK.

39. The Government of India having determined that the expenditure connected with this much frequented place of public recreation must be met from local sources, the Governor in Council directed its transfer to our charge from the 1st December 1865, and the cost of its maintenance from the said date forms an item in our account for last year.

	RS.	A.	P.
The total disbursements amounted to.....	9,827	6	3
and the receipts to.....	2,574	13	8

Balance borne by the Municipality.....	7,252	8	7
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The maintenance of the zoological specimens, and the cost and repair of their cages, &c., are still borne by Government.

TOWN POLICE.

40. Section 77 of Act IX of 1865 provides that the Municipal Commissioners shall contribute a moiety of the total cost of maintaining the Town Police, and we were accordingly called upon to pay Rupees 1,04,139 for the past year, but, owing to the miserable out-turn of the trade tax, already noticed, and the falling off in the collection of tolls, we were unable to pay more than Rupees 70,072*; and an appeal made to Government in the present year, to excuse the balance, or allow it to remain unadjusted until the outstandings of trade tax are collected, has been refused, but, in consideration of the difficulties we had to contend against, they have permitted us to postpone payment of one-fourth of the amount payable for the official year 1866-67, until the said outstandings are collected.

GRATUITY TO SUBORDINATES.

41. In consequence of the extreme scarcity and dearness of all the necessaries of life, and taking into consideration the very small salaries and wages allowed to a

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large number of our servants, we were induced to sanction, from 1st July last, the following scale of gratuity to persons drawing 30 Rupees and under, per mensem, viz:—

Increase.

4 Rupees and under..... 1 Rupee.

5 Do. to 10 Rupees..... 2 Rupees.

Above 10 Rupees and not exceeding 30 Rupees, 20 per cent.

which involved an extra outlay of Rupees 1442-1-6 per mensem, and was continued up to the end of the year, but, as the salaries for December were not paid until January, the amount debited in the accounts for 1866 is only Rupees 7210-7-6.

CONSERVANCY.

42. The particulars of the expenditure under this head, as compared with that of 1865, were as follows:—

	In 1866.			In 1865.			Remarks.
	RS.	A.	P.	RS.	A.	P.	
Establishment	*32,501	13	1	33,492	4	6	* Plus Rs. 6186-10-7 charged under head of salaries for Inspectors and Overseers. (Supervision and management).
Hire of bullocks and drivers.....	39,090	15	11	33,231	5	9	
Construction and repair of boats.....	1,164	4	0	650	0	0	
Making and repairing carts.....	5,460	9	8	3,812	15	10	
Construction of dust boxes.....	4,525	3	6	.....	.....	.....	
Do. cart sheds.....	939	6	7	.....	.....	.....	
Cleaning parcherries, drains, &c.	1,603	4	7	1,874	14	2	
Sanding latrines.....	849	1	2	896	15	9	
Cutting trenches for burying rubbish....	1,317	15	4	1,202	10	5	
Advanced to contractor, for the purchase of bullocks.....	2,500	0	0	.....	.....	.....	
Miscellaneous.....	1,234	13	0	1,442	15	4	
Total...	91,187	6	10	76,604	1	9	

The Scavenging and Conservancy Establishments were amalgamated at the beginning of the past year, and placed under the charge of an Inspector of Nuisances, on a salary of Rupees 200 per mensem.

The number of Divisions was increased from seven to nine, with a Conservancy Overseer in each, and a contract was made for fifty additional carts.

The Inspector of Nuisances was entrusted with the prosecution of all breaches of Municipal Law within the Town. He had been for some years a Detective Police Officer in England, but, from his want of knowledge of the vernacular, and other causes, he failed signally as the head of a large Native establishment. It was also evident that the work could not be supervised by one man, and we, therefore, resolved to divide it amongst three Sanitary Inspectors, on a salary of Rupees 100, and a horse allowance of Rupees 20 each per mensem.

The new organization took effect on 29th August last, and is still in force.

In the early part of the current year, a large increase was made to the Scavenging Establishment, but it is still far from equal to the conservancy of the town, and we purpose devoting an additional fifty thousand Rupees per annum to its increase, so soon as the state of our revenues is improved by the passing of the amended Municipal Bill.

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43. The balance of last year's account, to be carried to the credit of the Fund in 1867, is as follows:—

	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Cash with the Bank of Madras.....	31,836	10	7									
With Cash-keeper.....	1,281	0	0									
Invested in Government Securities.....				33,117	10	7						
Arrears of house and land rates recoverable from rate-payers.....				37,300	0	0						
Advances recoverable from contractors and others.....				1,06,344	13	11						
Office premises.....				8,250	0	0						
				21,000	0	0						
							2,06,012	8	0			
Less.												
Amount of Grazing and Avenue Fund.....				404	12	7						
Town Improvement Fund.....				35,865	14	8						
Markets and Slaughter-houses Fund.....				10,389	5	1						
Deposits.....				378	8	0						
Military and Government Roads.....				2,565	13	8						
							49,604	6	0			
										1,56,408	2	6

MORTUARY RETURN.

44. The past year was a very unhealthy one, the hot season being unusually trying, and the scarcity and dearness of provisions added greatly to the sufferings of the poorer classes.

The mortality was as follows:—

Males.....	4,295
Females.....	4,264
Children.....	5,322

Total... 13,881

being 1829 above the average of the previous six years; and of these 2984 were Cholera cases.

BYE-LAWS.

45. The following Bye-laws, under Act IX of 1865, were submitted by us to Government on 15th August 1866, and received final sanction on 23rd January 1867.

"Bye-Laws for the regulation of Markets and Slaughter-houses."

- The stalls in every Market for the sale of meat, fish, and vegetables shall have the flooring raised at least one foot from the ground, and be paved with tiles, asphalt, or granite, and they shall be covered with a water-tight tiled or terraced roof, the eaves being at least eight feet high from the ground.
- The entrances from the public streets into the Markets and Slaughter-houses shall not be of less width than twelve feet each, and the gangways between the stalls shall not be of less width than eight feet each, and shall be metalled with gravel or laterite, and drained, to the satisfaction of the Commissioners.
- No articles shall be exposed for sale, or deposited, in the gangways.
- Markets for the sale of meat, fish, and vegetables, shall be lime-washed, within and without, once at least in every six months.

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v. Stalls for the sale of meat and fish shall be washed, and all stalls and gangways swept, and the refuse removed therefrom, twice at least daily, at such time as the Commissioners shall direct, and deposited at such places as the Commissioners may direct or approve of.

vi. The flooring of stalls for the sale of meat and fish shall be pointed with mortar at all the joints, once at least in every year.

vii. Every Market and Slaughter-house shall be provided with a well and two latrines at least, for males and females, of such extent and construction as the Municipal Commissioners shall approve of.

viii. Every owner or farmer of a Market shall provide, and keep in his Market, standard sets of such weights and measures as are generally used in Markets, for reference in case of dispute.

ix. Every Slaughter-house shall be thoroughly washed and swept twice at least daily, at such times as the Commissioners may fix.

x. Every Slaughter house shall be lime-washed, both within and without, once at least in every three months.

xi. Every Slaughter-house shall be paved with granite stones, or flat paving bricks or tiles, or asphalt, and the joints fresh pointed with mortar, once at least annually.

Bye-laws for the regulation of Burial and Burning Grounds.

i. No person shall bury, or cause to be buried, any corps, in any Burial Ground in the Town of Madras, and in a grave constructed of masonry, in such manner that the corpse shall be at a less depth than four and a half feet from the surface of the ground.

ii. No person shall bury, or cause to be buried, in any such Burial Ground, any corpse, in a grave not constructed of masonry, which shall be less than six feet deep.

iii. No person shall build, or cause to be built, a grave of masonry in any such Burial Ground, at a less distance than two feet from any existing grave, whether constructed of masonry or not.

iv. No grave or vault containing a corpse shall be opened, except with the sanction, of the Commissioners.

v. No person, when burning, or causing to be burnt, any corpse or part of a corpse in any Burning Ground within the said Town, shall permit the same, or any part thereof, to remain without being completely reduced to ashes, or to be removed until the same be so reduced.

vi. Every person who shall bring, or convey, or cause to be brought or conveyed, any corpse, or part thereof, to any Burning Ground within the said Town, shall burn, or cause the same to be burnt, within four hours after its arrival at the said Burning Ground.

vii. Every Burial or Burning Ground shall be surrounded by a sufficient wall or fence, to the satisfaction of the Commissioners.

Bye-laws for the regulation of offensive and dangerous trades, and places for Cart Stands and Livery and Hack Stables.

i. Every owner or occupier of any place within the municipal limits used for any of the purposes specified in Section 168 of the Madras Municipal Act, IX of 1865, and every owner or occupier of a Livery or Hack Stable or Cart Stand,

Cattle Yard, Bakery, Coach Building Yard, or other Manufactory, shall remove, or cause to be removed, once at least in every 24 hours, at such time as the Commissioners may approve, all filth, dirt, and refuse, which, at the time of every such removal, shall be in or about any such place, and shall cause such filth, dirt, or dust to be deposited in such places as the Commissioners may approve of; and provision for boiling or preparing the food of the cattle and attendants shall be so made as not to be a nuisance to the neighbourhood.

ii. No owner or occupier of any Tannery within the prescribed limits shall remove, or allow to be removed, any hide or skin from any pit in any such Tannery, for the purpose of exposing the same to the air, or for any other purpose, at any other time than between the hours of 5 and 8 o'clock in the morning.

iii. Every Cart Stand, Stable, Cattle Stall, and Sheep Pen shall be drained and metalled to the satisfaction of the Commissioners, and every Cart Stand and *Parcherry*, or block of huts, shall be provided by the owner or farmer thereof, with latrines for males and females, or males or females, as the case may require, of such extent and construction as the Commissioners shall approve of.

Bye-laws for the regulation of order in the public thoroughfare.

i. No cart or other vehicle without springs shall be used on any portion of the roads, except on the sides thereof.

ii. Every person within whose premises any animal may die, shall, within six hours after its death, either remove the carcass at his own expense, without cutting it up or opening it, to such place as may be set apart by the Commissioners for the reception of such carcasses, or report its death to the Conservancy Overseer of the Division within which such premises may be situate, and, in such latter case, shall pay to the said Overseer the expense of removing the carcass, at such rate as the Commissioners may, from time to time, determine.

iii. No person shall dry bratties on the external walls of houses or yards adjoining the public streets.

iv. The external walls of houses and yards adjoining the public streets shall be lime-washed once at least annually, unless specially exempted by the Commissioners.

v. Every well shall be fenced by a wall three feet high from the surface of the ground.

vi. Pigs found straying in the streets will be seized and killed.

vii. No person shall make use of the pavement or verandah of his house, or of any place not specially intended for such purpose, in front of his house, or by the side of any street, as a stable or stall for keeping horses, ponies, bulls, cows, buffaloes, or any other animals.

A Table of such Bye-laws as are applicable to such places respectively, legibly printed or painted in English and the vernacular languages, shall be placed on boards, and put up in a conspicuous place in every Market, Slaughter-house, and Burial or Burning Ground, for the information and guidance of the public.

Whoever shall commit any breach of any of the foregoing Bye-laws, by doing any act prohibited by any such Bye-laws, or by neglecting to do any act directed to be done by any such Bye-Laws, or in any wise howsoever, shall be liable to a penalty not exceeding 20 Rupees, and, in the case of a continuing breach, to a further penalty, not exceeding 10 Rupees, for every day during which the breach is continued after the conviction for such offence".

46. Our Budget Estimate of income and expenditure for 1867, as under, received the sanction of Government on 28th September last:—

INCOME.		
<i>Rates and Taxes.</i>		RS.
House and land rates.....	2,20,000	
Tax on professions and callings.....	1,00,000	
Carriage license.....	60,000	
Tolls.....	50,000	
Cart registration.....	12,000	
		4,42,000
<i>Miscellaneous.</i>		
Government contribution for maintenance of roads.....	25,047	
Rent of market-stalls, fees of slaughter-houses, proceeds of rubbish sales, strand rent, &c.....	29,200	
Proceeds of hay of the People's Park.....	4,000	
		58,247
Total...		5,00,247
EXPENDITURE.		
New works and improvements.....	44,000	
Repairs.....	1,46,000	
Conservancy.....	1,08,215	
Lighting.....	7,680	
Establishment and Police.....	1,94,309	
Total...		5,00,204

ERECTION OF BUILDINGS ON THE ESPLANADES.

47. On 19th November 1866, we were informed by the Executive Engineer that Government had ordered quarters to be erected on a portion of the north-western esplanade of the Fort for their Warrant Officers, and we lost no time in soliciting the consideration of Government to the serious objections, in a sanitary point of view, to the occupation of the open spaces (now scanty enough) that exist around the Town.

The Government fully agreed with us as to the inexpediency of encroaching with buildings on the few open spaces which exist within and around the Town of Madras; but, as the cottages which it is proposed to erect on the north-western esplanade will have little elevation, and be constructed in detached blocks, it is believed that they will not cause any very serious obstruction to the free circulation of air, and, as there is no other suitable site available at a convenient distance from the Fort, which does not offer the same objections as those made by the Municipal Commissioners to that which has been selected, His Lordship in Council resolved to direct that the six blocks, for the construction of which a contract has been entered into, be completed on that site, leaving the question of the location of the other blocks for future consideration.

DRAINAGE OF MADRAS.

48. Captain Tulloch's interesting report on this important question has been published, and been fully discussed and criticised by the local Press.

The outline of the project is as follows:—

"It is proposed to drain Madras from the south to the north; to separate the sewage from the rain water; to carry the former, by sewers of small capacity, to one central

spot, north of, but near, the Madras Railway, and in the neighbourhood of the village of Coorookoopetta; to lift it there, by steam pumps, and, according as Government may decide, either to discharge it by an outfall sewer into the sea, at a point two miles north of the Railway, or to utilize it on some thousands of acres of waste land lying to the north-west of Madras."

"The total estimate for all the works is as follows:—

	RS.
Main Drainage.....	18,74,047
Street Drainage.....	9,42,613
Land to be purchased.....	25,340
Building do.....	20,000
Engines and Pumps, of 72 horse-power, at 1500 Rupees per horse-power.....	1,08,000
Pumping station, including cost of putting up machinery and other works.....	70,000
Total...	30,40,000
Add about 10 per cent., for sundries and contingencies.....	3,10,000
Total...	33,50,000"

Government are of opinion that it is desirable Captain Tulloch should be deputed to Europe, in order that he may have an opportunity of inspecting and studying the various modes of removing sewage in successful operation throughout the larger towns of England or other countries, and of perfecting his acquaintance with the most recent and improved systems, not only of main but of house sewage; Captain Tulloch will also be able to give his attention to the utilization of sewage by its application to the fertilization of land. With the full practical knowledge he will then have acquired of the subject, Captain Tulloch will be better able to judge how far the methods of town drainage practised in Europe are applicable to this city, and will be in a position to prepare such a complete scheme as will be likely to commend itself to the approval of the public, and meet with the support of Government.

Captain Tulloch was, accordingly, permitted to proceed to Europe at the public expense, and to be absent for a period of eight months, retaining his appointment, and drawing, during such absence, his full pay and allowances.

WATER SUPPLY.

49. On the 26th February 1866, Mr. W. Fraser, C. E., submitted his first report on the Madras Water Works, with an abstract of the estimated cost of the Northern or Red Hill scheme, amounting to Rupees 6,36,930, on which Government remarked (11th April 1866)—

"If the cost of the works be taken at seven lakhs of Rupees, instead of Rupees 6,36,930, estimated by Mr. Fraser, the interest on the outlay will be Rupees 35,000 per annum, or Rupees 25,000 less than the revenue to be derived from irrigation by the surplus water stored in the two tanks. As an irrigation project, therefore, the portion of the scheme now brought under the consideration of Government is likely to be very profitable; and the works remaining to be designed and estimated being the least expensive, and at the same time the most remunerative, it is

very desirable that, by carrying out what is now ready for execution, the Government should be able to secure a balance of returns with which to meet the interest of such moneys as it may be necessary to raise to complete the scheme for providing a full supply of water to the inhabitants of Madras.

"Mr. Fraser will lose no time in submitting the detailed specifications and estimates, and, on their receipt, His Excellency in Council will propose to the Government of India and the Secretary of State that the money required for carrying out the works should be borrowed, on the responsibility of Government, with a view to the works being given out on contract, and completed as rapidly as possible."

On the 14th July 1866, the Government of India telegraphed their sanction of the project for the water supply of Madras, and the local Government authorized Mr. Fraser to take measures for putting the work in hand, employing the laboring poor as far as possible.

The whole of the papers were forwarded to Her Majesty's Secretary of State for India on 13th September 1866, with a recommendation that the entire work, including the distribution of water in the town, should be entrusted, without a guarantee, to a private Company in England. The Secretary of State, however, considered that, if Government took upon itself the irrigation part of the scheme, it could thereby render the mere conveyance of water to a reservoir at Madras so profitable a business that it could afford on liberal terms to place the water in the reservoir at the disposal of the Municipality, and it would only remain for them to construct the distribution works, and if any difficulty were found in raising sufficient funds for that purpose, Government would apparently incur little or no risk in advancing the money, on the security of water rates, fixed sufficiently high to be likely to pay off the principal and interest within the limited period.

In a Minute on this Despatch, the Right Honorable the Governor, under date 28th January last, proposed the Government should address the Secretary of State for India, soliciting authority for the Supreme Government to raise a loan of eight lakhs, to be applied to the construction of the necessary works, and that the correspondence on the subject be communicated to the Municipal Commissioners and the public, with a view to the discussion of measures for the construction of the distributive works.

Our Acting Civil Engineer is now engaged on the latter portion of the scheme, and we hope to receive his report shortly.

OUR LATE PRESIDENT, LIEUTENANT COLONEL J. TEMPLE.

50. The close of the year was marked by a sad boating accident on the Adyar River, in which our late President, and three others, lost their lives.

On our letter reporting this melancholy event, Government passed the following Order, dated 29th December 1866:—

"His Excellency the Governor in Council fully participates in the sorrow expressed by the Municipal Commissioners at the sudden and untimely death of their late President, Lieutenant-Colonel John Temple, and in the opinion entertained by them of that Officer's character and services. The deplorable accident by which Lieutenant-Colonel Temple lost his life is one which, His Lordship in Council feels assured, has aroused sentiments of deep sympathy and concern among all classes of the community."

A.

Dr.

STATEMENT of actual Receipts and Disbursements by the

		RS.	A. P.	RS.	A. P.
Dec. 31	To Balance brought forward from 31st December 1865...			61,720	7 3
	RECEIPTS.				
	„ Rates and taxes collected for 1866 and previous years:—				
	House and land rates...	2,22,167	7 1		
	Add excess realized by sale of distrained property...	15	14 5		
	Do. amount recovered, being excess of refunds made in 1864...	4	8 0		
	Wheel tax (arrears under Act 24 of 1856...	2,22,187	13 6		
	Taxes on vehicles and animals...	55,229	4 0		
	Registration of carts...	19,284	8 0		
	Tolls...	46,134	15 10		
	Taxes on arts, professions, trades, and callings...	19,839	8 0		
	Contributions from Government—				
	For sundry works in the People's Park...	4,350	0 0		
	Maintenance of Government roads...	26,007	6 3		
	Fines—				
	Received from Police Magistrates...	1,944	13 0		
	Levied on Contractors...	305	0 0		
	Do. on Subordinates...	37	13 1		
	Rents, Fees, &c.—				
	From Market stalls...	6,007	10 0		
	Do. Slaughter-houses...	5,990	5 0		
	Do. The Strand...	11,997	15 0		
	Proceeds of garden produce of burial and burning grounds...	2,208	13 0		
	Less wages of Watching Peon and contingent charges...	54	0 0		
		37	4 0		
	Fees for Licenses granted for offensive and dangerous trades...	13,129	3 1		
	Interest on Government Promissory Notes for Rupees 37,309...	1,492	0 0		
	Less interest paid on cash credit...	78	13 8		
	Bank's commission...	4	11 8		
	Proceeds of land sold...	2,021	5 2		
	Less amount paid for strips of land purchased...	47	7 10		
	Grazing grounds and avenues—				
	Amount realized by grazings and proceeds of sale of clippings of trees, &c...	2,879	6 5		
	Less maintenance and contingent charges...	2,150	4 6		
	Carried forward...			4,85,138	4 11

Municipal Commissioners during the year 1866.

Cr.

		RS.	A. P.	RS.	A. P.
Dec. 31	By Salaries and Expenses of Administrative Departments.				
	Salaries—3 Commissioners...	23,800	0 0		
	Assessor and Collector's Department...	16,833	8 10		
	Civil Engineer's do...	12,374	13 0		
	Conservancy do...	6,486	10 7		
	Municipal do...	5,176	4 8		
	Wheel tax do...	787	14 8		
	Carriage license do...	2,889	7 0		
	Cart registration do...	823	12 4		
	Toll do...	6,988	1 0		
	Trade tax do...	5,416	13 0		
		57,777	5 1		
	Expenses—Charges for printing, advertising, &c...	2,477	4 4		
	Books, maps, &c...	450	15 3		
	Stationery...	1,437	4 6		
	Office repairs, &c...	1,350	12 10		
	Do. furniture...	315	7 6		
	Compensation to certain employes on account of scarcity...	7,210	7 6		
	Refunds of Cart registration...	2	0 0		
	Do. of taxes on vehicles and animals...	66	4 0		
	Do. of tolls...	2	0 0		
	Do. of trade tax...	73	0 0		
	Government Works—Expenses incurred for constructing pile drain at N. E. angle of the Fort...	1,866	15 2		
	Closing Coom bar in 1866...	987	5 8		
	Cleansing main drain in the North esplanade of the Fort in 1865...	210	0 0		
	Fencing esplanades, wells, &c...	578	10 0		
	Less amount received for closing the Coom bar in 1865...	464	15 9		
	Do. do. do. in 1865...	987	5 8		
	Do. for cleansing out main drain...	210	0 0		
	Lighting—Cost of oil, thread and pay of establishment, &c...	9,473	8 7		
	Less amount received for private lights...	37	2 0		
	Markets and Slaughter-houses—				
	Markets—Establishment...	1,358	0 0		
	Repairs...	496	12 4		
	Clothing to Constable and Peon of the general Market...	80	7 1		
	Sundries...	481	14 6		
	Slaughter-houses—Establishment...	2,759	1 10		
	Repairs...	2,116	3 1		
	Sundries...	32	4 2		
	Carried forward...			1,13,724	8 0

Dr.

Statement of actual Receipts and Disbursements by the

		RS.	A. P.	RS.	A. P.
	Brought forward...	.....	.....	4,85,138	4 11
Dec. 31	To Miscellaneous—				
	House and land rates, Demand				
	and Warrant fees... ..	1,660	14 10		
	Less charges incurred... ..	318	10 6		
		1,342	4 4		
	Wheel tax, Warrant fees... ..	47	8 0		
	Less charges incurred... ..	5	2 0		
		42	6 0		
	Trade tax, Demand and Warrant				
	fees... ..	210	14 0		
	Amount received to be held in deposit for twelve				
	months as guarantee for good workmanship in				
	the repair of rubbish boats... ..	150	0 0		
	Do. from the inhabitants of Curpoora Moodelly				
	street, Parcarnettoo, for the construction of				
	drains in that street... ..	140	0 0		
	Advances recovered... ..	30	0 0		
	Sundries... ..	211	15 0		
				2,412	9 9
	Carried forward...	.....	.....	4,87,550	14 8

Municipal Commissioners, during the year 1866.—(Continued).

Cr.

		RS.	A. P.	RS.	A. P.
	Brought forward...	.....	.....	1,13,724	8 0
Dec. 31	By repair and maintenance of Government roads...	.....	.....	40,941	5 0
	„ Roads—Repairs... ..	81,719	1 1		
	Improvements... ..	502	12 1		
				82,221	13 2
	„ Conservancy, hire of bullocks and				
	drivers... ..	39,090	15 11		
	Pay of establishment... ..	32,591	13 1		
	Construction and repair of carts... ..	4,786	2 11		
	Do. Dust boxes... ..	4,525	3 6		
	Advance to Contractor for purchas-				
	ing bullocks... ..	2,500	0 0		
	Cleansing of Parcherries, drains				
	and cess-pools... ..	1,603	4 7		
	Cutting trenches for burying rub-				
	bish... ..	1,317	15 4		
	Repairs of rubbish boats... ..	1,164	4 0		
	Constructing cart sheds... ..	939	6 7		
	Sanding latrines... ..	849	1 2		
	Timber purchased for making				
	carts, &c... ..	574	6 9		
	Tolls on rubbish boats... ..	134	14 0		
	Ground-rent of rubbish depôts... ..	10	0 0		
	Miscellaneous... ..	989	15 0		
		91,187	6 10		
	Flushing drains... ..	1,224	12 10		
		92,412	3 8		
	Less proceeds of sales of rubbish... ..	3,967	14 0		
	Received on account of Lunatic				
	Asylum and Cutwall Bazaar, and				
	realized by sale of unserviceable				
	articles... ..	364	9 8		
		4,332	7 8		
				88,079	12 0
	„ Trevelyan Water Works—				
	Cost of establishment... ..	941	0 6		
	Do. coal and contingent expenses... ..	1,071	2 8		
	Repairs... ..	50	1 0		
				2,062	4 2
	„ Watering—				
	Hire of bullocks, wages of Conicopoly and Pecot-				
	tahmen, and repair of carts... ..	1,987	1 5		
	Contribution for watering the North Beach road...	900	0 0		
	Miscellaneous... ..	33	8 6		
				2,920	9 11
	„ Works—				
	New—Constructing drains, cess-pits,				
	&c... ..	17,264	14 9		
	Drain tiles purchased... ..	2,527	12 10		
	Constructing latrines... ..	368	10 1		
	Do. Retaining walls, &c... ..	451	14 0		
	Miscellaneous... ..	93	15 6		
		20,707	3 2		
	Less amount contributed by the in-				
	habitants of Puttoonool Sandoo-				
	sah street, Parcarnettoo... ..	70	11 8		
		20,636	7 6		
	Carried forward...	.....	.....	3,29,950	4 3

Statement of actual Receipts and Disbursements by the

MUNICIPAL COMMISSIONER'S OFFICE,
MALRAS, 31st December 1866.

MEMORANDUM of Government Prohibitory Notes lodged in the Bank of Madras.

4 of the 4 per cent. Loan of 1842-43,	for Rupees 5,400 each,	Rupees	21,600	0	0
3 do. of 1854-55.	... ..	„	15,700	0	0

Rupecs... 37,300 0 0

Municipal Commissioners during the year 1866.—(Concluded).

Cr.

E. & O. E.

(Signed) C. DENISON, *President.*

(") B. CARDOZO,

(„) S. MESUDASEN,

(„) J. G. COLEMAN,

(„) JANAY JAHAN KHAN,

(„) C. FARDASARDY NAIDOO,

*Municipal Commissioners
for the Town of Madras.*

VIEW of the Municipal Fund as it stood on 31st December 1866.

	RS.	A. P.	RS.	A. P.
Assets :—				
Cash in the Bank of Madras...	31,836	10 7		
Do. with the Cash-keeper..	1,281	0 0		
Government Securities.	33,117	10 7		
Value of Office premises	37,300	0 0		
Arrears of House and Land rates	21,000	0 0		
Advances recoverable ...	1,06,344	13 11		
	8,250	0 0		
Liabilities :—			2,06,012	8 6
Sums held in deposit to be refunded or adjusted in due course			378	8 0
Amount actually at credit of Municipal Fund on 31st December 1866			2,05,634	0 6
But as was explained last year, there are open in the Commissioner's books certain accounts, the balances on which, being treated by them as Liabilities and Assets of the Fund as the case may be, must be taken into account before the balance as per books can be shewn. These balances this year being all credits or nominal liabilities, fall to be deducted from the above, and are—				
Grazing and Avenue Fund	40	12 7		
Town Improvement do.	35,865	14 8		
Markets and Slaughter-houses.	10,389	5 1		
Military and Government roads	2,565	13 8		
Deduct...			49,225	14 0
Balance at credit of Municipal Fund as per books...			1,56,408	2 6

E. & O. E.

(Signed) C. DENISON, *President.*
(„) B. CARDOZO,
(„) S. JESUDASEN,
(„) JANAY JAHAN KHAN,
(„) C. PARDASARLEY NAIDCO,
Municipal Commissioners
for the Town of Madras.

MUNICIPAL COMMISSIONER'S OFFICE,
Madras, 31st December 1866.

STATEMENT showing the actual demand, Collection, Remission, and Balance, on account of House and Land rates, for the year 1866.

	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.																	
Arrears anterior to 1865.....	904	151	642	11	4	809	6	7	3	632	5	2	7,517	6	5	13,536	13	5	590	1	10	237	14	11	481	13	5	1,732	5	5	2,972	12	1	6,014	15	8	
Arrears of 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	3,895	14	8	4,251	8	10	4,247	14	9	17,305	9	6	40,272	10	11	69,973	10	8	
For the year 1866.	60,260	11	4	43,773	12	3	19,284	2	2	43,560	10	1	67,068	8	10	2,33,948	12	8	48,145	4	6	34,732	8	0	12,181	8	1	23,454	6	9	27,665	1	5	1,46,178	12	9	
Total.	67,748	14	5	50,422	14	11	26,006	10	2	68,993	5	9	1,21,543	1	0	3,34,690	14	3	52,631	5	0	39,221	15	9	16,911	4	3	42,492	5	8	70,910	8	5	2,22,167	7	1	
	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.	RS.		A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.				
Arrears anterior to 1865.....	8	4	0	25	9	5	20	12	11	106	13	8	224	13	1	387	5	1	306	10	1	378	3	0	306	12	3	1,823	2	1	4,319	13	3	7,134	8	8	
Arrears of 1865.....	1,407	9	3	888	15	0	632	4	0	1,396	7	0	1,466	0	11	5,791	4	2	1,279	11	3	864	15	6	1,032	14	8	3,044	6	0	5,218	5	11	11,440	5	4	
For the year 1866.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,115	6	10	9,012	4	3	7,102	10	1	20,106	3	4	39,403	7	5	87,769	15	11	
Total.	1,415	13	3	915	8	5	653	0	11	1,503	4	8	1,690	14	0	6,178	9	3	13,701	12	2	10,285	6	9	8,442	5	0	24,973	11	5	48,941	10	7	1,06,344	13	11	

(Signed) N. BAZELY, Junior,
Acting Assessor and Collector.

MUNICIPAL COLLECTOR'S OFFICE,
Madras, 31st December 1866.

*Proceedings of the Madras Government, Public Department,
7th June 1867.*

STATEMENT showing the actual Demand, Collection, and Remission of Wheel Tax on Sprin Vehicles and Animals in 1866.

C

Demand.												
	1st Quarter.			2nd Quarter.			3rd Quarter.			4th Quarter.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Arrears of 1863...	140	4	0	153	0	0	142	12	0	156	12	0
Do. 1864...	203	4	0	238	0	0	258	0	0	345	0	0
Do. 1865...	350	0	0	570	0	0	2,853	12	0	...	...	...
Total...	693	8	0	961	0	0	3,254	8	0	501	12	0
Collection.												
Arrears of 1863...	...	...	...	...	...	...	...	...	...	...	...	...
Do. 1864...	...	...	...	3	0	0	3	0	0	24	13	0
Do. 1865...	50	12	0	208	8	0	1,885	8	0	...	...	...
Total...	50	12	0	211	8	0	1,888	8	0	24	13	0
Remission.												
Arrears of 1863...	140	4	0	153	0	0	142	12	0	156	12	0
Do. 1864...	203	4	0	238	0	0	255	0	0	320	3	0
Do. 1865...	299	0	0	361	8	0	968	4	0	...	...	...
Total...	642	12	0	749	8	0	1,366	0	0	476	15	0

MUNICIPAL COLLECTOR'S OFFICE,
Madras, 31st December 1866.

(Signed) N. BAZELY, Junior,
Acting Municipal Collector
for the Town of Madras.

STATEMENT showing the actual Demand, Collection, and Remission on account of Wheel Tax on Country Carts in 1866.

D.

Demand.												
	1st Quarter.			2nd Quarter.			3rd Quarter.			4th Quarter.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Arrears of 1863...	...	...	...	78	12	0	262	8	0	340	8	0
Do. 1864...	...	...	...	56	4	0	276	0	0	332	4	0
Do. 1865...	7	8	0	216	0	0	1,923	12	0	2,428	8	0
Total...	7	8	0	351	0	0	2,462	4	0	3,101	4	0
Collection.												
Arrears of 1863...	...	...	...	...	...	...	...	...	...	...	...	...
Do. 1864...	...	...	...	2	4	0	...	...	...	2	4	0
Do. 1865...	7	8	0	123	12	0	1,313	4	0	1,674	0	0
Total...	7	8	0	126	0	0	1,317	12	0	1,676	4	0
Remission.												
Arrears of 1863...	...	...	...	78	12	0	262	8	0	340	8	0
Do. 1864...	...	...	...	54	0	0	271	8	0	330	0	0
Do. 1865...	...	...	...	92	4	0	610	8	0	754	8	0
Total...	...	...	...	225	0	0	1,144	8	0	1,425	0	0

MUNICIPAL COLLECTOR'S OFFICE,
Madras, 31st December 1866.

(Signed) N. BAZELY, Junior,
Acting Municipal Collector
for the Town of Madras.

*Proceedings of the Madras Government, Public Department,
7th June 1867.*

No. 70. From W. DONALD, Esq., Auditor of the Accounts of the Municipal Fund for the year 1866, to the Chief Secretary to Government, Fort Saint George; dated Madras, 23rd May 1867.

Having, in accordance with my appointment, under Proceedings of Government, dated 26th April 1867, No. 430, Public Department, audited, in the manner detailed in last report, the Accounts of the Municipal Fund for the Calendar year 1866, I have the honor to report, for the information of the Right Honorable the Governor in Council, that I have found the same correct; the entries in the Cash Book sufficiently vouched; and the postings into the Journal and thence into the Ledger duly made. I have also verified the Annual Statement which accompanied the Commissioners' report to Government, and which is in the same form as was adopted last year.

2. I beg to submit, for the information of Government, the following short but comprehensive view of the Commissioners' transactions with the Municipal Funds during 1866.

Dr.		Cr.	
RS.	A. P.	RS.	A. P.
Balance at credit of Fund on 31st December 1865, as detailed in my last report...	2,32,943 2 8	Expenditure as per Commissioners' Statement...	4,54,433 4 1
Demand of assessment and wheel tax declared in 1866—		Less—	
House and land rates...	2,33,948 12 8	Amount included therein and in assets below...	3,480 0 0
Wheel tax...	4,478 8 0	Do. do. and in Liabilities of 1865...	209 15 0
Receipts as per Commissioners' Statement...	4,25,830 7 5	Deduct...	3,689 15 0
Less—			4,50,743 5 1
Collections of house and land rates...	2,22,167 7 1		
Do. wheel tax...	5,303 1 0	Remissions—	
		House and land rates...	6,178 9 8
		Wheel tax...	6,029 11 0
Recoveries included in balance brought forward and in receipts...	774 2 4		
Deposits included in Receipts and in Liability as per contra...	378 8 0	Balance at credit of Fund on 31st December 1866.	
Deduct...	2,28,623 2 5	Assets—	
Unclaimed sum treated as a Liability last year, carried to credit of Fund this year...		Cash in Bank of Madras...	31,836 10 7
		„ with Cash-keeper...	1,281 0 0
		Government Securities, seven in number	37,300 0 0
		Office premises...	21,000 0 0
		Arrears of house and land rates due...	1,06,344 13 11
		Advances recoverable...	8,250 0 0
		Deduct Liability—	
		Sums held in deposit, to be refunded or adjusted in due course...	378 8 0
			2,05,634 0 6
Total...	6,68,585 9 10	Total...	6,68,585 9 10

3. I proceed to notice those items in the Commissioners Annual Statement which call for remarks; but I must, in the first place, state that a fair comparison cannot be instituted between the sums received and paid on account of several branches of revenue and expenditure during the year under review and its predecessors, as the year just closed is the first in which these have been sources of income and outlay for the entire twelve months.

I. RECEIPTS.

4. The collections on account of assessment (now called house and land rates) and wheel tax aggregated Rupees 2,27,470-8-1 as follows:—

	Arrears.			Current.		
	RS.	A.	P.	RS.	A.	P.
Assessment.....	75,988	10	4	1,46,178	12	9
Wheel tax.....	5,303	1	0	Nil,		

as the wheel tax was superseded by the tax levied under Act IX of 1865, noticed below:—

These collections leave outstandings to the extent of Rupees 1,06,344-13-11* under assessment, and Rupees 4,754-8-0

under wheel tax, independent of remissions granted during the year. The first sum (which is about Rupees 3000 in excess of the amount outstanding on 31st December 1865) has been carried forward to the next year's account as an asset; but the latter has been written off as irrecoverable.

5. Under Act IX of 1865, residents at the Presidency had to take out licenses for vehicles and animals in their possession, paying for the same according to the rates specified in the Schedule attached to the Act. This tax took the place of the former "wheel tax," and yielded during 1866 the following sums:—

	RS.	A.	P.
On account of spring vehicles and animals...	55,229	4	0
Carts	10,284	8	0

The amount specified in paragraph 8 of the Commissioners' report does not tally with the first of these sums, because there they have been shown as the collections made in the course of the half-years from 1st November 1865 to 30th April 1866 and from 1st May to 31st October 1866, whereas the sum above is the amount of collections during the past Calendar year, as per the Commissioners' Cash Statement.

6. This Act gave the Municipal Commissioners new sources of revenue, the proceeds of which were as under:—

	RS.	A.	P.
Tax on professions, trades, &c.....	19,839	8	0
Tolls on carriages and animals entering the town.....	46,134	15	10
Rents from the strand or sea shore at Rupees 14 per Ground at the Town Beach, and Rupees 7 at the Royapoorum Beach.....	2,208	13	0
Fees for licenses to carry on offensive and dangerous trades.....	13,129	3	1
There was a small sum received from this source in 1865.			

7. Contributions from Government amounted to Rupees 30,357-0-3, being Rupees 4350 for the People's Park Works; and Rupees 26,007-0-3 for the maintenance of Government roads.

8. Fees from slaughter-houses realized Rupees 5,990-5-0, a slightly larger sum than in 1865, and the market stalls produced a rental of Rupees 6007-10-0, or Rupees 1400 in excess of the previous year.

II. PAYMENTS.

9. The cost of establishments during 1866, as per Commissioners' Statement, amounted to Rupees 2,33,798-11-8, as follows:—

	RS.	A.	P.
Administrative...	81,577	5	1
Executive—			
Lighting...	1,365	0	0
Markets and slaughter-houses.	4,117	1	10
People's Park...	4,085	5	8
Police...	68,132	6	2
Conservancy...	71,592	13	0
Trevelyan Water-works...	941	0	6
Watering...	1,987	1	5
	1,52,221	6	7
	2,33,798	11	8

10. This is Rupees 1,01,341-12-0 in excess of what it was in 1865, and has been caused by the following new establishments having been entertained, in consequence of the passing of Act IX of 1865, and under the orders of Government.

The establishments for collecting trade tax and tolls were entertained in consequence of the Commissioners having been empowered by the abovenamed Act to levy these imposts as sources of revenue.

A moiety of the cost of the Town Police Force has become a municipal charge, under the the same Act.

The cost of maintenance of the People's Park (with the exception of the zoological portion) is now borne by the Municipality, as the Government of India have ordered that the expenses connected therewith should be a charge against Local, not Imperial, Funds.

11. I observe that the Commissioners have include in the sum of Rupees 81,577-5-1 the cost of the establishment on account of tolls. This, in my opinion, should have been shown as an item of the Executive Department; deducting, therefore, the charge on that account, Rupees 6988-1-0, the expense of the Administrative Department stands at Rupees 74,589-4-1, or an increase of Rupees 16,750-9-8 over 1865, instead of Rupees 23,738-10-8 as stated by the Commissioners. My reason for saying that this establishment should be shown as an executive charge is that it is the pay of Toll-gate Keepers, not of a branch of the Commissioners' Office establishment.

12. The amount of compensation given to employes on account of dearness of provisions, Rupees 7210-7-6, should, I consider, have been shown in the Statement of Actual Receipts and Disbursements as a perfectly distinct item of charge,

for it is of an exceptional nature. At all events it should certainly not have been entered in full under "Salaries and expenses of Administrative Departments," as the bulk of it was given to members of the Executive Establishment, the respective sums being—

	RS.	A.	P.
To men on the Office Establishment...	2,407	8	10
To men on the Executive do.	4,802	14	8

13. In addition to the pay of establishments abovementioned, the Commissioners spent upon—

	RS.	A.	P.
Lighting...	8,071	6	7
Markets and slaughter-houses...	3,207	9	2
Conservancy...	20,819	6	8
Trevelyan Water-works...	1,121	3	8
Watering...	933	8	6
People's Park...	5,159	8	11
Tolls...	13,700	2	0
Repairs and improvements to assessment roads.....	82,221	13	2
Constructing drains, cess-pits, &c.....	20,636	7	6
Repairing drains, &c.....	8,622	7	2
Improving drains, &c.....	521	1	5

14. Upon new Government Works only Rupees 2,445-9-2 were expended from the Municipal Funds; while upon the maintenance and repair of Government Roads Rupees 40,941-5-0 were laid out, partly met by the Government grant.

15. To the Town Improvement Fund an addition of Rupees 1973-13-4 was made from the sale of further land. The sum at its credit, therefore, stands at Rupees 35,865-14-8, as shown in the Appendix to the Commissioner's Annual Cash Statement.

16. In paragraph 2 above, the items composing the balance at credit of the Municipal Fund on 31st December last are entered. The sum shown as cash in the Bank of Madras differs from the balance, as per Pass Book, by Rupees 1525—the amount of three cheques drawn and debited by the Commissioners to the respective accounts, but unpaid by the Bank at the close of the year. The Government Securities held by the Bank of Madras for safe custody are the same as formerly. The aggregate balance at credit of the Fund was less by Rupees 27,309-2-2 than on 31st December 1865, entirely attributable to the low state of the cash in Bank, as the outstandings (arrears and advances) were about the same figure as last year.

17. The books, vouchers, and documents of the Commissioners were, during last year, kept with the usual neatness and care; and, in conclusion, I have to record my obligations to Mr. Bazely, the Commissioners' late Manager, and now the Acting Assessor and Collector, for his services during this audit, and to the present Manager, Mr. Axelby, for the complete way in which everything was brought before me, and for the assistance he gave throughout the investigation.

No. 71. ORDER THEREON, 7th June 1867, No. 641.

The foregoing letters, containing the report of the Municipal Commissioners for the Town of Madras, for the year 1866, and that of the Auditor appointed to audit the accounts of the Commissioners, do not call for any lengthened remarks.

2. The income of the Commission for the year amounted to Rs. 4,87,550-14-8, raised from the following sources:—

	RS.	A.	P.
Cash with the Bank of Madras.....	61,720	7	3
Assessment.....	2,22,187	13	6
Other taxes.....	1,36,791	4	10
Government contributions.....	4,350	0	0
Grant from Government for maintenance of Government roads.....	26,007	0	3
Rents, fees, &c.....	34,081	11	1
Miscellaneous.....	2,412	9	9
	4,87,550	14	8

and the disbursements to Rupees 4,54,433-4-1, distributed as follows:—

	RS.	A.	P.
Supervision and management.....	94,839	9	0
Scavenging establishment.....	88,079	12	0
Lighting.....	9,436	6	7
Roads.....	1,23,163	2	2
Construction, repair, and improvement of works.....	48,400	1	3
Police.....	68,132	6	2
Miscellaneous.....	22,381	14	11
	4,54,433	4	1

leaving a balance of Rupees 33,117-10-7 available for disbursement during the current year.

3. The Government have already noticed the very unsatisfactory working of the tax on arts, trades, and professions, the receipts from which amounted to only Rupees 19,839-8-0, against an estimate of Rupees 1,50,000 and an assessment of Rupees 1,87,000. The collections from tolls are also below the estimate, and are estimated at a still lower sum for the current year, for which period the tolls have been let to a Contractor.

4. The Governor in Council trusts that the exertions of the Commissioners during the current year will lead to a large increase of income under the former head, and that they will be in a position to report at an early date that they have fully complied with the requirements of Act IX of 1865, in regard to the payment of their contribution towards the cost of the Town Police.

5. The expenditure on conservancy was Rupees 92,412-3-8, or, after deducting the proceeds of the sales of rubbish, Rupees 88,079-12-0, against an expenditure of Rupees 74,406-2-0 for the same purpose in the previous year. Had the Trade Tax

been effectually worked, the expenditure on this important branch of the operations of the Commission might have been largely increased.

6. The Governor in Council directs that the sum of Rupees 500 be paid to Mr. Donald, in remuneration for his services in auditing the accounts. The charge will be debited to Municipal Funds.

(True Extract).

Chief Secretary.

To the Municipal Commissioners for the Town of Madras.
To W. Donald, Esq.

Erd. J. H. Burns.

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following papers.

From the Municipal Commrs for the Town of Madras. } 10th May 1867.

Auditor of the Accounts of the Municipal Fund. 23rd May

Order thereon 7 June 1867 N^o 641.

The foregoing letter containing the report of the Municipal Commissioners for the Town of Madras for the year 1866, and that of the Auditor appointed to audit the accounts of the Commissioners, do not call for any lengthened remarks.

2. The income of the Commission for the year amounted to Rs 487550-14-8.

raised from the following sources.

Cash with the Bank Rs. - Rs. 8	
of Madras	61,720-7-3
Assessment	22,218-13-6
Taxes	1,36,791-4-10
Government contributions	4,350 - - -
Maintenance of Port Roads	26,007 - - -
Rents, fees, &c.	34,081-11-1
Miscellaneous	2,412-9-9
<u>Rs. 4,87,550-14-8</u>	

and the disbursements to Rs 4,54,433 - 4-1, distributed as follows:-

Superintendence and management	94,839-9- -
Armament establishment	88,079-12- -
Lighting	9,436-6-7
Roads	1,23,163-2-2
Construction, repair and improvement of Works	48,400-1-3
Police	68,132-6-2
Miscellaneous	22,381-14-11
<u>Rs. 4,54,433-4-1</u>	

leaving a balance of Rs. 33,117-10-7 available for disbursement during the current year.

3. The Government have already noticed the very

unsatisfactory working of the tax in Ports, Trades and Professions, the receipts from which amounted to only Rs 1,90,39-8- - against an estimate of Rs 1,50,000 and an assessment of Rs 1,87,000. The collections from Tolls are also below the estimate and are estimated at a still lower sum for the current year for which period the Tolls have been let to a Contractor. 4. The Governor in Council trusts that the exertions of the Commissioners during the current year will lead to a large increase of income under the former head, and that they will be in a position to report at an early date that they have fully complied with the requirements

requirements of Act II of 1875 in regard to the payment of their contribution towards the cost of the Town Police.

5 The expenditure on Conservancy was Rs 92412-3-8 or after deducting the proceeds of the sales of rubbish Rs 88079-12-11 against an expenditure of Rs 74406-2-11 for the same purpose in the previous year. Had the Trade Tax been effectually worked the expenditure on this important branch of the operations of the Commission might have been largely increased.

6 The Governor in Council directs that the sum of Rs 500 be paid to Mr Donald in remuneration for his services in auditing the accounts. The change will

will be debited to Municipal Funds.

[Handwritten signature]

To the Municipal Commissioner
for the Town of Madras despatched by the City Secy.
W. Donald Esq. recd 10/6

Maria Municipal Police
Jan 10/11

Police 1884. Department.

No. 541.

PROCEEDINGS OF GOVERNMENT.

Date.

4 June 1884

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