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M.R.O. 1-30,000-16-10-37

MADRAS RECORD OFFICE.

Government of Madras.

Public DEPARTMENT.

G.O. No.	1421	Press Mis.
Dated	2-11-	1970

Not to be folded or roughly handled

[Handwritten signature]

*Proceedings of the Madras Government, Public Department,
2nd November 1870.*

No. 25. Read the following letter from the Officiating President of the Madras Municipal Commission, to the Chief Secretary to Government, Fort Saint George, dated Madras, 14th October 1870, No. 441:—

In pursuance of Section 18 of the Madras Municipal Act of 1867, I have the honour to forward, herewith, a statement of the receipts and disbursements on account of this Municipality, from the close of the last year up to the 31st of August last, together with the Minutes of the Proceedings of the General Meeting of the Commissioners, held on the 30th ultimo, and at which the same was approved of.

2. Government will observe from my Minute, embodied in the accompanying Proceedings, what action I have taken with a view to remedy the shortcomings, alluded to in their Proceedings noted in the margin, in connexion with the administration of this office.

3. Adverting to the Proceedings of Government in the Public Department, dated 30th August last, No. 1096, communicating the ruling of the Government of India, that Presidency Municipalities should contribute a moiety of the cost of taking the census of Presidency Towns in 1871, and to the Proceedings of the Commissioners thereon hereto annexed, I shall be glad to be informed whether the census of Madras is intended to form a part of the Imperial Census, or be taken independently.

4. I have also to bring to the notice of Government that the time for a revision of the list of Commissioners has arrived in consequence of the term of office of such of the Commissioners as were appointed by Government on the 1st of November 1867 expiring on the 31st instant under the operation of Section 3 of the Act, which, however, provides for their re-nomination. Their names are—

1st Division.

Mr. G. Narasimooloo Chetty.

Mr. Y. Vencataramiah.

2nd Division.

Mr. C. Pardasardy Naidoo.

Mr. V. Kristnamah Charry.

Mr. C. V. Iyabsawmy Moodelly.

Mr. M. S. Shadagopah Moodelly.

3rd Division.

Mr. J. G. Coleman.

Mr. P. Somasoonthrum Chetty.

Mr. P. Chuekray Chetty.

4th Division.

Mr. J. W. Gantz.

Mr. C. Grant.

5th Division.

Mr. G. Harriett.

6th Division.

Mr. J. Higginbotham.

7th Division.

Mr. Jannay Jahan Khan Bahadoor.

Mr. P. T. Ramanjooloo Naidoo.

*Proceedings of the Madras Government, Public Department,
2nd November 1870.*

8th Division.

The Hon. Meer Humayon Jah Bahadoor.

Mr. M. Vencatasawmy Naidoo.

Mr. Hyder Jung Bahadoor.

There are also three vacancies, caused by the resignation of Mr. Chengulroy Naick of the 4th Division, and Mr. Gough of the 6th Division, and by the leave of absence granted to Major Drever of the 5th Division, to be filled up. In making the revision and appointment, Government have ruled in their Proceedings, Public Department, 23rd February 1870, No. 234, that regard should be had to residence within the re-arranged Divisions of the Municipality.

No. 26. ORDER THEREON, 2nd November 1870, No. 1421.

Ordered that the Minutes of the Proceedings of the Municipal Commissioners of Madras, received with the foregoing letter, be published in the *Fort Saint George Gazette*.

2. The Government will issue orders hereafter regarding the re-appointment of those Commissioners whose term of office has expired.

3. The Government understand the resolution of the Government of India, to which the Commissioners refer, as merely sanctioning the arrangement proposed by this Government, with reference to the cost of the census of Madras, viz., that half the cost should be borne by the State, but not as giving any instructions as to the superintendence or management of the operation. The resolution leaves this question unaffected; and the Government see no reason to question the propriety of entrusting the duty to the Municipal Commissioners under the arrangements approved in former orders on the subject.

(True Extract.)

Chief Secretary.

To the Officiating President of the Madras Municipal Commission.

Exd. J. Wright.

Municipal Commissioners' Office,
MADRAS, 14th October 70.

G. H. 441

From

Major G. B. Bowen
Offg. President Municipal Commission
Madrass.

To, The Honble A. S. M. Esq. B.
Chief Secretary to Government
Fort Saint George.

Sir,
In pursuance of Section
18 of the Madras Municipal
Act of 1867, I have the honor
to forward herewith a State-
ment of the Receipts and
Disbursements on account of
this Municipality, from the
close of the last year up to
the 31st of August last,
together with the Minutes
of the Proceedings of the
General Meeting of the
Commissioners

Obdt. of 1870 Madras.

PUBLIC.

To
THE OFFICIATING PRESIDENT OF
THE MADRAS MUNICIPAL
COMMISSION.

Dated November, 2nd.

Recd.

And

G. O., 2nd November 1870, No. 1421.

NOVEMBER.
Nos. 25-26.

Enjoining the duty of taking the Census of the
Town of Madras to the Municipal Commissioners,
under the arrangements approved by former orders
on the subject.

Commissioners, held on the 30th ultimo, and at which the same was approved of.

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Dated 10th
August 1870
P. J. P. P.
Department.

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of November 1867 expiring
on the 31st instant under
the operation of Section 3
of the Act which however
provides for their re-
nomination. Their
names are-

1st Division

Mr. C. Parasurao Chetty
Mr. V. Venkatarani

2nd Division

Mr. C. Pardasay Naider
Mr. V. Krishnakumar Chetty
Mr. C. V. Sivasamy Mudali
Mr. M. S. Chadagopal Mudali

3rd Division

3rd Division

Mr. J. G. Coleman.
Mr. P. Somasundaram Chetty.
Mr. P. Chockray Chetty.

4th Division

Mr. W. Lamb.
Mr. C. Grant.

5th Division

Mr. G. Hammett.

6th Division

Mr. J. Higginbotham.

7th Division

Mr. J. J. Khan Bahadur
Mr. P. V. Narayana Naider.

8th Division

The Noble Meer Murayon
Jah Bahadur.
Mr. M. Venkatasamy Naider.
Mr. Hyder Jung Bahadur.
There

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Naick of the 4th Division
and Mr Gough of the 6th
Division and by the
leave of absence granted
to Major Dwyer of the
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In making the revision
and appointment Govern-
ment have ruled in their
Proceedings Public De-
partment 23 February 1870, No 234,
that regard should be
had to residence within
the, i.e. arranged
Divisions of the

Municipality

Municipality-

I have the honor to be,
Sir

Your most Obedt servant,

A. M. M. M.
Offg Secy. Mun. Commission

MUNICIPAL COMMISSIONERS' OFFICE,

Madras, 30th September 1870.

MINUTE BY THE OFFICIATING PRESIDENT.

GENTLEMEN,

The Auditor's Report.

You have had in your hands for some days Colonel Touch's very able and elaborate report on the Accounts of the Municipality and his criticisms on the system of collection, together with the Government Order thereon.

2. I need not go into details now, as you will notice, when I come to the question of Receipts and Expenditure for 1871, how largely I have availed myself of Colonel Touch's valuable suggestions and what steps I have taken to remedy the shortcomings he points out. For the present, I will allude briefly to some of his remarks.

3. Para 6. A Register of Owners and Occupiers is being prepared and will, I trust, be of the greatest assistance with reference to other collections besides the House and Land Rates. Government have suggested that a part of the cost may be charged to Census Grant; but I do not see my way to this at present, as the information will not be of great use to the Census Committee.

4. Para 7. There will be no difficulty in completing the House and Land Rates Registers by December 31st, 1870; and the Bills for 1871 will be issued to the Conicopillays on and after April 1st.

5. Para 11. You will see, as I proceed, that the strictures in this para. have been carefully noted. Indeed, before receiving Colonel Touch's report, I was making arrangements to put a stop to the neglect of proper checks and precautions he alludes to.

6. Para 25. In the recommendations of this para. I concur most cordially; the two months' allowance for collection has been stopped and the provisions of the Act will be carried out, delay being allowed only in special cases and by order of the President. The Notices of Demand, I found, were issued by the Distraint Department, who claimed 5% thereon. I have put a stop to this and made the Conicopillays serve their own Notices. If the money is not then paid, it will be time enough for the Municipality to lose 5% on their Collections. I have, at the same time, to prevent reckless Distraint, instructed the Collector to put no Warrant before me for signature without personally enquiring and ascertaining that application for the money has been duly made. In special cases I will suspend the Warrant, good cause being shewn.

7. Para 26. The restriction here recommended is now maintained.

Colonel Touch's Report
15-11-70
11-11-70

Mr. J. B. Touch
15-11-70
11-11-70

Mr. J. B. Touch
15-11-70
11-11-70

Mr. J. B. Touch
15-11-70
11-11-70

8. Para 30. The transfer to the Distrain Department of Trade License Bills has been cancelled. The Collector shewed great want of judgment in the matter.

9. Para 33. The arrangements made to remedy the state of things pointed out in this para. relative to the evasions of Wheel Tax, will be detailed when I come to the estimate of Receipts for the year 1871.

10. With reference to the Order of Government, I would observe that all the points noticed are receiving careful attention and the instructions given are being carried out. The Collector has been recommended for a further probation of 6 months. The Registration of Births and Deaths has been put on a better footing; and the new system will be carefully watched. Recommendations will be sent in hereafter for the re-organization of the Assessor's Department, with a view to strengthen, rather than weaken it.

The Budget.

11. The most important subject we have to take into consideration to-day is the question how we are to meet the Expenditure of the coming year. I regret to say it is one I have great difficulty in answering. I have appended a statement A, from which you will see that the average expenditure for 1868-69-70, irrespective of Public Works Extraordinary, such as New Buildings, Improvements &c., has been Rs. 4,92,470. Now, if we take the House and Land Rates Current Demand for these three years and the highest amount for other Taxes, supposing they had been collected regularly for each year (which has never been the case,) we find that the average of ordinary Revenue was 5,17,833, an excess of Revenue over expenditure of Rs. 25,363. Of course, the actual demands of the year, even if collected in subsequent years, can never now quite come up to the hypothetical Revenue given above, as irregular collection causes a variety of losses; people that would have paid in 1863, are dead or not to be found in 1870; and in the Wheel Tax, we cannot readily prove now that a man had an unlicensed Carriage in 1867, though we have no doubt such was the case.

12. From this it appears that all Improvements and Public Works Extraordinary and all new works, even to 42,500 Rupees worth of Conservancy Carts, beyond the assumed surplus of Rs. 25,363 yearly (which is probably only about Rs. 15,000 in reality) have been paid for out of the large arrears of Trade and other Taxes due in 1867, when the New Act came into operation, or I should say as much of the arrears as a lot of thievish Conicopillays and negligent office men chose to leave recoverable. These recoveries amounted to about 2,80,000 Rupees; and the extraordinary expenditure during the 3 years of Rs. 2,73,000 was chiefly paid out of them. I have been obliged to recall this state of things to your notice, because there is an impression abroad that our income was nearly six lakhs, and I have more than once seen the Cash Balance and arrears of previous years alluded to as income of the year.

13. This arrears-fund is now nearly exhausted; and we have to meet in 1871 an ordinary expenditure larger than before, on account of interest for loans and other fresh charges to the extent of Rs. 20,500 for working Contagious Diseases, Act and Census, with a hitherto nearly stationary income. Fortunately next year,

the interest on Government loans will not be more than Rupees 22,500—; in 1872 it will probably be Rupees 78,000; and in that year we must have fresh taxation or stop all improvements and cut down our establishments.

14. For 1871, then, we shall have still some arrears of House and Land Rates and other Taxes to add to the income of the year, which will raise the total of receipts to Rs. 5,86,400; and by reducing all improvements and new works to a minimum and other economies, which I will mention afterwards in detail, I have arranged that we shall do without extra taxes and have a balance of Rupees 20,000 or thereabouts to begin the year 1872 with. This is, I fear, barely a working balance. But some items of the Budget, both on receipt and expenditure sides, may yet be modified before November meeting and the balance will, I hope, be increased.

15. This is rather a melancholy state of things; but I have assumed that you prefer retrenchment to raising the House and Land Rates, or creating a fresh Tax. If this is not your wish, you will modify the Budget accordingly, and my Executive Engineer will be very glad to have the 50,000 Rs. I have taken from his Budget, back again.

16. In the House and Land Rates for this year Rs. 2,80,000 has been taken. I have put the receipts of other taxes at higher figures than in 1870, as I have great confidence that, by adopting a better system of collecting, we shall realize these amounts. Whether we can, by our new system of Check Registers, much increase the present proceeds from these taxes as well as systematically collect what we know to be due, is a question I cannot answer just at present. I believe that a considerable number of people, besides those known to be evading payment, have never paid either Trade License or Wheel Tax; but for a month or two it must be only a belief. I will mention, as I go on under each major head of Receipts, what steps I have taken to secure greater efficiency in collection and registration than has hitherto prevailed. If they are not productive of greater results, they can hardly be less effective, seeing that in 1869 one tax, of which the known demand, independent of unknown evasions, is at Rs. 84,000 yearly, only brought in Rs. 69,000 including arrears for 1868.

House and
Land Rates.

17. Taking then, first, the House and Land Rates. The actuals for the 8 months of 1870 are Rupees 1,44,733, about half the estimate. We hope to get in 2,60,000 before the end of the year, 20,000 short of the estimate; this will leave a balance due of Rupees 43,000 and will help us to pay our way during the first three months of the year, when our expenditure is heavy and receipts from other taxes small. The Book Demand is about Rs. 2,49,000 for 1871 or 3,000 in excess of 1870. The new Assessment in the 1st and 2nd Divisions shew no increase for 1st Division and 10% only in 2nd Division about 3,000 in all; as yet the Registers are not completed. I hoped before this Meeting to have tested, with the help of some of you, the accuracy of the new Assessment in 1st and 2nd Divisions; but from press of work, I have been compelled to defer it till next month. The estimate of receipts, current and arrears, for 1871 is Rs. 2,80,000, the same as last year; but I think it possible that we shall collect more with more efficient Conicopillays.

18. I have abolished the percentage system to Conicopillays here as elsewhere. It had effected nothing, as you will see by reference to Statement B, which I lay before you, where the comparative monthly collections of several years are given

One man up to the 10th September had only collected 297 bills in 8 months and 7000 out of 17,000 Rs. I have also restored the old rate of pay and shortened the time that bills are to remain in the Conicopillays hands from 2 months to 14 days. Giving time was of no use ; if a man was disinclined to pay on 1st April, it was just as hard to screw money out of him on the 1st June. I do not suppose 4 months or 6 months would have made him more ready to part with it. I said giving time was of no use ; the Conicopillays, I have little doubt, benefited by it. A Demand of Rs. 2,000, which they could suspend for two months, is worth something at the Current rate of interest. I am watching the individual working of these men and some of them have had nearly as much rope as I intend to allow them. There is an objection to turning them out—that they have many of them been a long time in the Department and know a good deal. I expect they know too much, some of them were certainly in the Department when rascality was rife

Trade License
Tax.

19. This Tax has been collected with the greatest irregularity. Last year $\frac{1}{3}$ was left uncollected ; and I regret to say, there were, when I took charge, no signs of improvement this year. A Check Register was begun in the early part of the year ; and, if completed now, would have been of the greatest value, as this is the only Tax from which we may expect to realize a much larger amount than has hitherto been obtained ; and I was most anxious, before preparing the preliminary budget, to know if we could feel certain of an extra 20,000 or 30,000 beyond the amount I have entered—94,000. The Inspectors, however, have on various pretexts neglected this most useful work of registering all claims ; and I must wait another two months till the new Check Register is finished, before I can say what this Tax is likely ultimately to be worth to the Municipality. 94,000 includes 10,000 for arrears. At present we have only brought in 62,000 of the estimate, leaving 23,000 more to be collected. Some, 2,000 persons we know, not to have paid for 1st half year ; so there is plenty of work cut out for the next 3 months.

20. The General Check Register I have alluded to and which I submit for your inspection, was commenced in the beginning of this month, and you will, I think, agree with me that it was a necessity. The Check Registers recommended by the Finance Committee for Trade License Tax are not only unfinished, but supply no information as to other taxes. Moreover, Government have observed that we have never recorded in our House and Land Registers the names of owners and occupiers of houses as we ought to have done long ago. All this information is now being got in by Special Conicopillays, who will be paid out of the sum budgeted for extra writers. We shall then have a tax collector's survey of Madras ; and it will be hardly possible for any large number of people to escape registration as is now in all probability the case. We shall soon know what our demands on the public for the year really are and shall no longer be in the power of subordinates as we have been hitherto.

21. I found the percentage system equally useless with reference to this tax, and have restored the old rate of pay Rs. 50, which is I consider insufficient ; and proposals to increase it will be made to you. I have also put a stop to the pernicious practice of collecting this tax by summoning people in hundreds before the Magistrate and then compromising the case, which resulted in our being unable to prosecute when we really wished to make an example and get a man heavily fined. This

system not only brought in the money very slowly, but took away the Inspectors from their other duties. I have now ordered proceedings to be taken under Sections 88 to 91. We will issue a bill, then a Notice of Demand ; if that is not attended to, the Distraining Officer will probably reduce some persons who have Carriages, to the necessity of going home from Office on foot.

22. Finding that a number of men of various petty Departments were constantly going (or were supposed to be going) over the same ground seeking pretty much the same kind of information, I have amalgamated the Carriage, Cart, and Trade and Liquor License Taxes, and they are now worked by one set of men—viz., 14 Hurkarahs to obtain information and issue processes, 4 sub-Inspectors to collect and record this information and see that processes are duly issued and one Chief Inspector to revise the Registers with the help of the new General Check Register, of which he will have charge. Seeing the state of confusion these taxes are in, I have directed the Assistant President to supervise the working of the new Registers through the Assessor. Neither the Collector nor Assessor, I would observe, have any capacity for organization whatever. They may be capable of working out a system that has been made for them ; but are utterly helpless in the presence of a body of subordinates, who report day by day that they have worked very hard and have done next to nothing.

Wheel Tax.

23. The Wheel Taxes are also progressing badly and the reorganization you have sanctioned was very needful, as will be seen by reference to Statement C. The commonest attempts at checking the working of the Inspectors had been neglected, such as comparing the old Registers, when the Tax was at its highest with the Register for 1870. If this had been done, considerable evasions would have been at once discovered and the utter uselessness of these men brought to light sooner. The disappearance of rate paying dogs is wonderful and the number of registered carts incredibly small. I think, with energetic working and the help of a Check Register, the amount collected under this head for the year will come up to, if not exceed, the estimate of Rs. 65,000. I have put down for carriages and horses in 1871 Rs. 51,000 and for Carts Rs. 14,000. But before the Budget is finally prepared for our next Meeting, I may be in a position to estimate them higher. We have literally no reliable information to go on at present, but may ultimately collect 75,000 or 80,000. These taxes and the Trade License Tax are, as I have just mentioned, worked by the same set of men.

Office Estab-
lishment.

24. There have been some reductions here to the net extent of Rs. 1,614 but more can be made. I have found more than one man doing half a day's work ; this is shown by calculating the average daily number of entries in his Register and is the result of the Office being divided into so many small Departments, some of which are in full work during a few months of the year and have little to do the rest. I have not been able to go closely into the matter yet ; but have directed the Assessor to let the writers of the Wheel Taxes and Trade License Departments work together, so that no one may be idle. The Mortuary Establishment is large and has been reduced without in any way impairing its efficiency. We have, in our Establishment in-door and out-door, a number of "barnacles" lately defined in an English paper as a class of men, who, on the strength of their having been some

years in the same position, consider it their duty in life to do as little as possible, to do that little inefficiently and to extract as much pay as possible for doing it. We shall progress more rapidly when we get rid of some of them. At the same time, I must bring to your notice that there are cases where men have great responsibilities and are disposed to do their best, but receive inadequate salaries. This is especially the case with the Trade License Tax Inspectors; the fact that only 62,000 out of a demand of 85,000 was collected last year, may be partly accounted for in this way. If we hope to induce the Inspectors of the Trade License and Wheel Taxes to work their districts honestly and bring in the thousands of Rupees that are now outstanding and the thousands that, probably from want of information, we have never claimed, we must, I think, give instead of Rs. 50 each, Rs. 60 to the two senior men and 50 to the two junior, with horse allowance of Rs. 15 each. It is the worst kind of economy to under pay these men.

Engineer's out-door Establishment. A saving of Rs. 828 has been effected in the Engineer's out-door establishment by the amalgamation of the Engineer and Sanitary Departments.

Office accommodation. There is an item of Rs. 420 for a store godown in excess of this year; but there is a real decrease of 780, as the Office in Popham's Broadway has been given up; I find the present accommodation sufficient and the arrangement far more convenient; in fact it was utterly impossible to work efficiently with half the office in one street and half in the other.

Conservancy. 25. This is a very costly establishment considering its feeble results; and I have, with the assistance of the Executive Engineer, reduced several items of useless expenditure; more remains to be done hereafter. Among the reductions, you will find that the new Bullock Contract is 5,770 more favorable than the old one.

I have asked you to grant Rs. 5,000 for cinerators. These, when properly worked, will reduce the Conservancy charges considerably, as the cartage of dry rubbish is now very heavy. The results from those now in use have not only established the principle that the rubbish can be burnt without causing the slightest nuisance, but have also shewn that great economy may be made by an extended use of them. It was thought advisable at first to build three on or near our rubbish Depôts, which is precisely the place where they are just now least wanted. We require cinerators as near as possible to the places where rubbish is swept up—not where we have to deposit it, as one cinerator can dispose of 50 loads of rubbish per diem, which it would cost us from 12 to 15 Rs. to carry to the Depôt. Other cinerators would have been constructed before this, if it had not been for the difficulty in finding new sites and the opposition of people who thought a cinerator must be a dangerous nuisance; and besides the reduction in cartage expenses, the cost of burying would next year have been much less than 5,000, the probable cost for this year, i. e. 3000 beyond the Budget grant. As it is, we have asked for only 4000, the cost in 1869 having been 6,622. The decrease under the Major head of general Establishment as compared with the Budget of this year, is Rs. 7,054, which is more than counterbalanced by the sum of Rs. 9000 included therein for the working of the Contagious Diseases' Act, the result being an excess over this year's estimate of Rs. 1,946. To this must be added the increase in the general expenditure arising from Repair of Boats, Cleaning main drain and cost of burying rubbish—in

all 2,600, making a gross excess of Rs. 4,546 in 1871. A reduction of this excess may be effected by using hand Carts for short trips and the use of the new Cinerators that will be commenced at once.

26. The arrangement for carrying off sewage by pipes to places where it can be utilized for growing grasses, is under consideration of the Improvements Committee. If the experiments now being made are found to be successful, as I have no doubt they will be, a large portion of the money now paid for an imperfect Conservancy, may be devoted to interest & sinking fund on loans to be applied to Drainage purposes. We are forming a project for trying an experiment with the pipes we have at our disposal from the Trevelyan Water works. If we can only relieve the Cozum of some portion of the sewage that finds its way into it, by next hot weather, the Madras Public will no doubt be very grateful. Most people are now convinced that Sewage Irrigation is far less hurtful than stinking drains and a fetid river. Our main difficulty is to find sufficient land for farming purposes. If you take filth from under one man's nostrils and deodorize it on land $\frac{1}{2}$ a mile from another man's house, the latter will complain that the former should have the benefit of it, till it can be carried some miles away at a cost of some lakhs. This is barely reasonable, I think, considering the state of our Finances. In some cases both parties object, the one from whose door the sewage is being carried away and the other who is well removed from any chance of a nuisance, except such as a vivid imagination may suggest.

People's Park. 27. One or two of the Miscellaneous items and minor heads of Engineer's Budget call for remark. The receipts for the People's Park for this year are likely to be below the estimate, as the sale of Hay may not come up to the Estimate of Rs. 4,500. On the other hand, I have ordered the Executive Engineer to credit the Park with the cost of grass supplied to the Municipal Road Bullocks, which amounts to about Rs. 200. The total receipts for next year are put at Rs. 10,000 and the expenditure 13,484 Rs. showing a difference of Rs. 3,484 to be paid from Municipal Funds.

28. It is, in a great measure, owing to the mismanagement and want of energy of the late Superintendent, Mr. Fox, that, with the help of the Government Grant, this Park does not now pay its expenses entirely. The ground included in the Park is very valuable; and, if properly laid down in grass, the income would be about Rs. 6,500 yearly from that source alone. I have reduced the pay of Superintendent from Rs. 150 to 80 and amalgamated the appointment with that of Superintendent of Avenues.

29. For this year, we are regulating the expenditure according to the income from Hay and Tigers collections; so that the charge on the Municipality may not be more than about 2,000 Rupees, the same as last year.

Grazing and Avenue.

30. The expenditure from this fund has always been carefully regulated according to the income arising from the proceeds of grazing contract and clippings of trees and is no way a charge on the Municipal Fund:—We propose next year to spend Rs. 3,500, the estimated income.

Sewage Farm.

31. The grant for this year, under this head has been carefully expended and the total outlay to date has been Rs. 3,000 from a grant of Rs. 7,000. For the ensuing

year Rs. 1,000 has been taken for extension and 2,000 for maintenance ; but against this we must set the probable income from the sale of grass and hay of Rs. 1,500 ; so that the net charge for both extension and maintenance will be about Rs. 1,500. This is not a large item considering that, on the successful carrying out of these farms, depends the ultimate drainage of Madras. If we cannot dispose of sewage in a satisfactory way without carrying it several miles through expensive sewers, and lifting it by steam power at a cost of 40 lakhs, we shall probably have to leave the question to be settled by the next generation.

Latrines.

32. The estimates for Latrines and Urinals are reduced by Rs. 3,000 and 500 respectively. A good deal has been done of late years under these heads and more might have been done with advantage this year, if we had had the money.

Roads.

33. New metalling of Roads has been reduced from 10,000 to 3,000, this is much to be regretted ; but we cannot, in my opinion, afford more.

Improvements
in Vepery.

34. The removal of Houses in Sydenham's Road will be a great improvement and will be effected at little or no cost to the Municipality. The expenditure will be Rs. 12,800, which we expect to recoup from sale of land and materials ; the project consists in reclaiming the swamp to the north-west of the People's Park, and acquiring a cluster of miserable huts that fringe the Park on that side. When they are demolished, we propose laying out the ground for building sites and selling it by Public Auction. All this will be done with due economy and care ; and I shall sanction no purchase, unless it is clearly shewn that we cannot lose on the re-sale.

General Im-
provements.

35. As we have been obliged to strike many improvements out of the Budget, we shall probably have to devote a portion of the three lakhs to be borrowed from Government to carrying them out. We may safely leave this, I think, to the discretion of the Improvements Committee.

Lighting.

36. There is an increase of Rs. 1000 in next year's Budget over this for extension of lighting, but it is not probable that we shall avail ourselves of this, as the cost for maintenance has increased from 19,000 to 25,000, this year the number of Lamps being 3 times that of 1867.

37. I have now to request your Committee to take charge of the Budget and propose any re-arrangements their experience may suggest.

The Census.

38. I have entered Rs. 11,500 in the Budget as the moiety to be paid by the Municipality for taking the Census. It appears to be the intention of Government to include Madras in the Imperial Census : so I conclude you will not think it necessary to take any further steps at present.

Improvement of Tinnevely Settlement.

39. I submit to you also a proposal to award some compensation, amounting in the aggregate to Rs. — under Section 242 of the Act, to the unhappy creatures, who, in the course of improvements carried out in Tinnevely Settlement, have suffered serious loss. In making roads and draining and to prevent crowding, we

have been obliged to pull down a good number of Huts. The wretched tenants have no claim on the owner of the land, who is only called on to pay the expenses of the Sanitary arrangements required to prevent his parcherry becoming a hot bed of disease. Having devoted considerable sums to purchasing houses and land for widening streets in the Town, we should not, I think, grudge a comparatively trifling sum to remedy one of the greatest evils in Madras, caused by the irregular squatting of pariahs and others on pieces of land sometimes in the immediate neighbourhood of valuable property.

The Improvements Committee are turning their attention most earnestly to this question of Parcheries, and I have no doubt that, in most cases, we shall be able to erect new parcheries and rent the houses at a rate that will bring in an ample return for our money. A few thousand Rupees of the money to be borrowed from Government, could not be better or more profitably spent than in the manner indicated.

Bye-Law respecting Jutka Stables.

40. I have observed that a number of Hack stables are so close to the edge of the road that the highway must be made use of and traffic must be interfered with when the carriages or horses have to be cleaned or taken out for use. I have therefore proposed a Bye-law to this effect that "no Jutka or hack stables be allowed to open on the highroad, except in 2nd and 3rd Divisions, unless there is a space of 10 feet between the side of the road and the Stables."

Improvements Committees recommendations.

41. The resolutions of the Improvements Committee have already been circulated and now require only your formal sanction. I think we may pass them without further discussion. The Committee have devoted a deal of time and attention to the matters therein alluded to ; and the arrangements suggested appear to be the best that, with our limited means, we can adopt for the Improvement of Madras.

Receipts and Disbursements.

42. The Statement of Receipts and Disbursements nearly corresponds with the 8 month's actuals on which the Budget Estimate for 1871 has been framed ; and I have already commented on them where necessary. One or two items of Disbursements require your special sanction, as they are a little in excess of the Estimate and sanction is also required for an additional Grant of 1,000 Rupees to each of the following heads New drains and dust-bins. Cuddapah Lime stone has been very successfully introduced in both of these works ; but owing to want of funds, it could not be used to any great extent. If the town drains had been all constructed of this stone instead of brick and chunam, our cleaning them would be attended with far more satisfactory results than at present.

We also require Rupees 1,000 for metalling the Cart Stands, which have been constructed as recommended by the Improvements Committee, at a cost of about Rupees 1,900 as shown in the Statement. These sums can be met from the emergent reserve (of which Rupees 4,000 still remain unspent) and General Savings.

MUNICIPALITY OF MADRAS.

General Abstract of the Budget Estimate of Receipts and Charges for the year 1871.

ORDINARY.

RECEIPTS.	Actuals for the first 9 months of 1870.	Estimate for 1870.	Estimate for 1871.	Increase.	Decrease.	REMARKS.	CHARGES.	Actuals for the first 9 months of 1870.	Estimate for 1870.	Estimate for 1871.	Increase.	Decrease.	REMARKS.
1. Rates on Houses, Buildings and Lands.....		2,80,000	2,80,000	...	...	...	1. Office—Salaries, Establishments and Contingencies.....		3,03,901	2,85,013	...	...	15,888
2. Tax on Arts, Trades, Professions and Callings under Act IX. of 1867.....		85,000	94,000	9,000	...	...	2. Police.....		1,07,232	1,07,232	...	...	...
3. Liquor License-tax.....		12,500	12,000	...	500	...	3. Conservancy Charges other than Establishments...		14,650	17,250	2,600	...	...
4. Tax on Carriages and Animals.....		45,800	51,000	5,200	...	...	4. Public Works—New.....		54,840	44,550	...	10,290	...
5. Fees on Registration of Carts.....		12,040	14,000	1,960	...	...	Repairs.....		1,09,300	99,350	...	9,950	...
6. Tolls on Carriages, &c.....		42,000	45,000	3,000	...	...	Reserve for unpaid Bills.....		20,000	25,000	5,000	...	...
7. { Miscellaneous.....		75,738	90,400	14,662	...	...	5. Lighting.....		25,000	26,000	1,000	...	...
{ Reserve for unpaid Bills.....		20,000	25,000	5,000	...	...	6. Miscellaneous.....		16,084	15,704	...	...	380
		5,73,078	6,11,000	38,822	500	...	7. Refunds of Revenue.....		1,500	1,500	...	...	...
Balance on 1st January, including Securities.....		75,062	*58,000	...	17,062	...	Total...		6,52,507	6,24,519	8,600	...	36,508
Excess in Charges.....		4,367	...	...	...	...	Balance on 31st December.....		...	44,801	...	...	...
Total...		6,52,507	6,69,400	38,822	17,562	...			6,52,507	6,69,400	8,600	...	36,508

Net Decrease of Expenditure in 1871, Rupees...27,508

* Cash..... 21,500 0 0 Net Increase in 1871, Rupees 21,260.

Govt. Securities..... 36,500 0 0

Rs... 58,000 0 0

EXTRAORDINARY.

RECEIPTS.	Actuals for the first 9 months of 1870.	Estimate for 1870.	Estimate for 1871.	Increase.	Decrease.	REMARKS.	CHARGES.	Actuals for the first 9 months of 1870.	Estimate for 1870.	Estimate for 1871.	Increase.	Decrease.	REMARKS.
1. Loan to be raised.....		...	3,00,000	...	...	...	Public Works—1. General Improvements.....		...	1,00,000	...	...	...
		...	...	...	...	...	2. New General Market.....		...	1,00,000	...	...	...
		...	...	...	...	...	3. New Main Drain.....		...	1,00,000	...	...	...
		...	3,00,000	...	...	...			...	3,00,000	...	...	...

G. B. BOWEN,
Officiating President of the Municipal Commission.

Municipal Commissioners' Office, Madras.

MUNICIPALITY OF MADRAS.

Budget Estimate of Receipts for the Year 1871.

Heads of Service.	Actuals for the first nine months of 1870.	Estimate for 1870.		Estimate for 1871.	
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Rates on Houses, Buildings and Lands—					
Probable Balance of arrears...		80,000		43,000	
Probable Current Demand of					
1st Division		20,000		22,480	
2nd do.		45,160		44,580	
3rd do.		64,530		63,820	
4th do.		19,000		6,000	
5th do.		27,000		38,290	
6th do.		21,830		22,310	
7th do.		25,900		29,390	
8th do.		22,000		21,900	
Total...		3,25,120		2,91,830	
2. Tax on Arts, Trades, Professions and Callings under Act IX. of 1867—			2,80,000		2,80,000
Probable arrears...				10,000	
Probable Current Demand of					
1st Division		3,426		Rs. 84,000 Divisional arrangement will be made as soon as the Registers have been made up.	
2nd do.		17,461			
3rd do.		28,417			
4th do.		2,283			
5th do.		8,457			
6th do.		5,720			
7th do.		8,426			
8th do.		5,810			
Total...		80,000		94,000	
3. Liquor License Tax—			85,000		94,000
Probable Demand of					
1st Division		1,505		1,602	
2nd do.		1,870		2,094	
3rd do.		2,928		2,913	
4th do.		1,068		255	
5th do.		916		1,868	
6th do.		828		365	
7th do.		1,132		1,742	
8th do.		870		931	
Total...		11,117		11,770	
4. Tax on Carriages and Animals—			12,500		12,000
Carriages		25,050		Particulars will be given when the Registers have been brought up.	
Horses		18,438			
Bulls		2,709			
Dogs		649			
Other animals		47			
Total...		46,899		51,000	
5. Fees on Registration of Carts—			45,800		51,000
Fees on Registration of Carts		12,000		14,000	
Fees on Registration of Transfer of Carts		40		1,000	
Total...		12,040			
6. Tolls on Carriages, &c....			12,040		14,000
			42,000		45,000
Carried forward.....		4,77,340			4,96,000

MUNICIPALITY OF MADRAS.

Budget-estimate of Receipts for the year 1871.—Continued.

Heads of Service.	Actuals for the first nine months of 1870.	Estimate for 1870.		Estimate for 1871.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward...			4,77,340		4,96,000
7. Miscellaneous—					
Government contribution towards maintenance of roads		31,500		35,000	
Rent of Market Stalls		5,250		7,000	
Fees for Slaughter-houses		5,800		5,500	
Strand Rents		1,000		500	
Fees for Licenses for Dangerous and Offensive Trades		3,600		5,000	
Proceeds of sale of Rubbish		320		1,600	
Proceeds of sale of Hay		4,500		4,500	
Govt. grant for Zoological Collections		3,960		3,960	
Tiger Collections		2,500		1,400	
Balance at credit		2,816			
Miscellaneous.....				140	
Government grant for drains		500			
Grazing and Avenues		2,300		3,500	
Sewage Farm...				1,500	
Demand and Warrant Fees		3,300		1,500	
Fines, Police		800		700	
Do. on Contractors...					
Do. on Departments		3,600		3,600	
Interest on Government Securities		1,492		1,200	
Sale Proceeds of Lands, &c...				12,800	
Other Items...		2,500		1,000	
Reserve for unpaid Bills			75,738	90,400	
			20,000	25,000	
Total...			95,738		1,15,400
Grand Total...			5,73,078		6,11,400

Budget-estimate of Charges for the Year 1871.

Heads of Service.	Actuals for the first nine months of 1870.	Estimate for 1870.		Estimate for 1871.	
	Rs.	Rs.	Rs.	Rs.	Rs.
1. OFFICE—					
Salaries—					
President @ Rs. 1,200 pensem.		14,400		14,400	
Assistant to President @ " 896 for 1870 & Rs. 969 for 1871 pensem...		10,752		11,628	
Collector @ " 600 p do.		7,200		7,200	
Assessor @ " 300 p do.		3,600		3,600	
Executive Engineer @ " 500 p do.		6,000		6,000	
Assistant do. @ " 300 p do.		3,600		3,600	
Sanitary Inspector @ " 300 p do.		3,600		3,600	
Auditor...		500		500	
			49,652	50,528	
Deduct Proportion of Executive Engineer's Salary Chargeable to Water Works Account.				2,000	
Establishment—					
General Department			5,682		48,528
					5,694
House & Land Rates Department.		5,682		5,574	
Trade, Liquor and Carriage License and Cart Registration Department		4,500		7,902	
Distrain do.		3,978		3,978	
Cash Department...		1,272		1,272	
Remission do.		360		360	
Miscellaneous—					
Market Conicopoly...		144		144	
Extra Writers.		500		500	
Commission.		1,500		1,000	
Extra Coolies.		500		500	
Carried forward.....			73,860		75,452

MUNICIPALITY OF MADRAS.

Budget-Estimate of Charges for the Year 1871.—Continued.

		Actuals for the first nine months of 1870.	Estimate for 1870.	Estimate for 1871.
Brought forward.....		.....	73,860	75,452
Assessor's Department	General and House and Land Rates Department. ...	2,832	2,784	
	Trade License Department. ...	See Collector's Department.	280	
	Miscellaneous— Extra Writers. ...	280	280	
	Commission to Inspectors. ...	900	...	
	Commissioners' fees... ..	320	320	
		4,332	3,384	
Executive Engineer's Department	In-door... ..	3,504	3,504	
	Out-door... ..	4,224	3,396	6,900
Conservan- cy Depart- ment.	In-door... ..	2,304	85,920	85,736
	Out-door. } Vide Appendix A. ... }	1,53,502	1,51,368	1,53,252
Contingencies—				
Stationery... ..		2,400	2,200	
Printing charges.		2,200	2,000	
Advertising charges... ..		750	700	
Extra Writers.		500	500	
Law charges including Stamp Duty. ...		1,500	1,500	
Office rent for Engineer's Office. ...		1,200	1,200	
Insurance on Office Premises, &c. ...		125	125	
Office furniture.		500	500	
Compassionate allowance.		1,000	500	
Miscellaneous.		500	1,000	
Maps of Divisions... ..		3,000	13,675	9,025
Census... ..				
Interest on Loan on Water Works and Water Rate... ..		12,500	11,500	
		36,000	48,500	40,000
Total...		.....	3,03,901	2,88,013
2. POLICE.				
Contribution to Government under Section 99 of Act IX of 1867.			1,07,232	1,07,232
3. CONSERVANCY CHARGES, OTHER THAN ESTA- BLISHMENTS—Vide Appendix A. ...		...	14,650	17,250
4. PUBLIC WORKS.				
New — Vide Appendix B., Part I ...		54,840	44,550	
Repairs—Vide Appendix B., Part II ...		1,09,300	99,350	1,43,900
Reserve for unpaid Bills.			20,000	25,000
5. LIGHTING.				
Maintenance.		19,000	25,000	26,000
Addition... ..		6,000	1,000	
6. MISCELLANEOUS.				
Peoples' Park.		14,384	13,484	
Fire Engine, Maintenance, and Repairs. ...		700	700	
Workshop, Establishment for Repairs, includ- ing rent.		1,000	1,520	15,704
7. REFUNDS OF REVENUE. ... ..		.....	1,500	1,500
			6,52,507	6,24,599

APPENDIX A.
Detailed Estimate of Charges for the Conservancy of the Town of Madras, for the year 1871.

DIVISION.	GENERAL ESTABLISHMENT.										GENERAL EXPENDITURE.								CONTINGENT AND MISCELLANEOUS CHARGES.				GRAND TOTAL.
	In-Door.	Out-Door.	Boat Establishment.	Registry of Births & Deaths.	For working 8 Cinematators.	Slaughter Houses.	General Market.	Vaccination.	Working of the Contagious Diseases Act.	Total.	Repairing Carts, &c.	Repair of Boats.	Cleaning Main Drain.	Excavating Pits for burying Rubbish, &c.	Slaughtering Dogs.	Sanding Latrines.	Stores.	Total.	Extra Establishment for cleaning Paraphernalia, &c., during Epidemic.	Disinfectants.	Contingent.	Total.	
1st Division	235-8	15,038	667	570	342	1,272		125	1125	19,374-8	150	100		500	62-8	218-12	250	1281-4	375	62-8	312-8	750	21,405-12
2nd do.	235-8	24,782	667	570	342			125	1125	27,846-8	150	100		500	62-8	218-12	250	1281-4	375	62-8	312-8	750	29,877-12
3rd do.	235-8	23,552	666	570	342		1,800	125	1125	28,415-8	150	100	1,500	500	62-8	218-12	250	2781-4	375	62-8	312-8	750	31,946-12
4th do.	235-8	13,476		570	342	1,614		125	1125	17,517-8	150	100		500	62-8	218-12	250	1181-4	375	62-8	312-8	750	19,448-12
5th do.	235-8	12,288		570	342			125	1125	14,685-8	150	100		500	62-8	218-12	250	1181-4	375	62-8	312-8	750	16,616-12
6th do.	235-8	10,308		570	342	504		125	1125	12,705-8	150	100		500	62-8	218-12	250	1181-4	375	62-8	312-8	750	14,636-12
7th do.	235-8	16,704		570	342			125	1125	19,605-8	150	100		500	62-8	218-12	250	1181-4	375	62-8	312-8	750	21,536-12
8th do.	235-8	10,704		570	342			125	1125	13,101-8	150	100		500	62-8	218-12	250	1181-4	375	62-8	312-8	750	15,032-12
Total...	1,884	1,26,852	2,000	4,560	2,736	3,420	1,800	1,000	9,000	1,53,252	1,200	300	1,500	4,000	500	1,750	2,000	11,250	3000	500	2,500	60,000	1,70,502
For 1870.	2,304	1,32,522	1,974	6,000	2,304	3,402	1,800	1,000	4,500	1,55,806	1,200	200	1,000	2,000	500	1,750	2,000	8,650	3000	500	2,500	6000	1,70,456

APPENDIX B.

PART I.—PUBLIC WORKS.

New.

DETAILED ESTIMATE of Charges for Works proposed to be carried out by the Municipal Commissioners for the Town of Madras during the year 1871.

Municipal Division.	No.	WORKS.		Estimate for 1870.	Estimate for 1871.
		Locality.	Description.		
			<i>New Buildings.</i>		
...	1	.....	Constructing Public Latrines... ..	5,000	2,000
...	2	.....	Do. Urinals	1,000	500
...	3	.....	Do. Cinerators... ..	5,000	5,000
...	4	.....	Do. Dust Bins	1,000	2,000
			Total...	12,000	9,500
			<i>Roads.</i>		
1	5	Royapoorum... ..	Opening out new roads through Boatmen's huts, Royapoorum	750	750
4	6	Vepery... ..	Improvements at the junction of Jeremiah's Road and Hunter's Road, Vepery... ..	600	...
4	7	Pursewaulkum	Purchase of Land for Improving Rutler's Lane, Pursewaulkum	80	...
6	8	Triplicane.	Purchase of land for improving Munnick Maistry's Street, Triplicane... ..	890	875
	9	.....	Constructing Footpaths... ..	1,000	500
	10	.....	Making New Street Boards	1,000	500
1	11	.....	New Metalling of Roads... ..	1,492	150
2	...	.....	Do.	1,052	200
3	...	.....	Do.	1,490	200
4	...	.....	Do.	2,190	200
5	...	.....	Do.	1,471	150
6	...	.....	Do.	888	1,800
7	...	.....	Do.	778	150
8	...	.....	Do.	639	150
			Total...	14,320	5,625
			<i>Improvements.</i>		
6	12	Chintadripettah	Forming Napier's Park behind Burghall's Stables	6,000	2,000
...	13	.....	Fencing Cooum River... ..	2,850	...
...	14	.....	Sewage Farm extension	7,000	1,000
...	15	.....	Improvement and extension of Burial and Burning grounds... ..	2,500	...
4	16	Vepery... ..	Removal of Houses in Vepery High Road	...	12,800
...	17	.....	Emergent reserve... ..	5,000	4,500
			Constructing Conservancy Cart Sheds	...	2,000
			Constructing Cart Stands	...	3,000
			Total...	23,350	25,300
			<i>Drains.</i>		
...	18	.....	Constructing new drains... ..	3,000	3,000
...	19	.....	Completing Screw Pile Drain at north-east angle of the Fort	1,970	925
...	20	.....	Supplying Cast-Iron Cesspool Grates in place of wooden ones	200	200
			Total...	5,170	4,125
			Grand Total...	54,840	44,550

APPENDIX B.

PART II.—PUBLIC WORKS.

Repairs.

DETAILED ESTIMATE of Charges for Repairs proposed to be carried out by the Municipal Commissioners for the Town of Madras during the year 1871.

Municipal Division.	Locality.	Nature of Repair.	Estimate for 1870.	Estimate for 1871.
			Rs.	Rs.
		<i>Buildings.</i>		
		Repairing Slaughter Houses	500	500
		Do. General Market	800	800
		Do. Latrines	1,500	750
		Do. Cart Sheds	250	500
		Do. Office Premises	1,000	500
		Do. Public Wells	500	500
		Do. Dust Bins	250	500
		Do. Walls on road sides	500	500
		Do. Toll Gates	250	100
			5,550	4,650
		<i>Roads.</i>		
			Rs. A. P.	
		Maintenance of Roads	8,650 0 0	73,000
		Do.	8,550 0 0	98,000
		Do.	13,050 0 0	12,100
		Do.	6,450 0 0	7,100
		Do.	13,750 0 0	6,100
		Do.	11,250 0 0	17,600
		Do.	9,950 0 0	11,800
		Do.	18,350 0 0	8,200
			90,000	80,000
		Repairing wooden railings in roads	500	500
		Do. Street Boards... ..	400	400
		Removing Prickly Pears	500	500
		Watering Mount Road and North Beach Road	3,000	3,000
		Extension of Watering... ..	200	300
		Numbering Doors	...	600
			94,600	85,300
		<i>Drains.</i>		
		Repairing and re-building masonry drains	3,000	3,000
		<i>Miscellaneous.</i>		
		Planting Avenue from grazing and Avenue Fund...	3,250	3,500
		Planting Esplanade and maintaining wire fence ...	2,900	900
		Sewage Farm maintenance... ..	...	2,000
			6,150	6,400
		Total.....	1,09,300	99,350

MUNICIPALITY OF MADRAS

Salaries.

OFFICE.	Pay for 1870.		Pay for 1871.		REMARKS.
	Rs.	A.	Rs.	A.	
President.....	1,200	0	1,200	0	Average of Rs. 750 per month for 1 month and a half and Rs. 1,000 per month for 10 months and a half is given, Mr. Cardozo's full pay being allowed after his leave.
Assistant President.....	844	0	969	0	
Collector.....	600	0	600	0	
Assessor.....	300	0	300	0	
Executive Engineer.....	500	0	500	0	
Assistant Engineer.....	300	0	300	0	
Sanitary Inspector.....	300	0	300	0	
Monthly...	4,044	0	4,169	0	
Annual...	48,528	0	50,028	0	
Less proportion of Executive Engineer's Salary chargeable to the Water Works.....	2,000	0	2,000	0	
Yearly Charge.	46,528	0	48,028	0	
Auditor.....	500	0	500	0	
Annual...	47,028	0	48,528	0	

ESTABLISHMENT. GENERAL DEPARTMENT.

OFFICE.	Pay for 1870.		Pay for 1871.		REMARKS.
	Rs.	A.	Rs.	A.	
Manager and Book-Keeper.....	200	0	200	0	Drawing pay from Water Works Accounts, being in charge of those accounts. To serve the Collector's Department also. This gives an increase of one Rupee to a peon to place him on a level with the others.
Deputy Manager & do.....	70	0	70	0	
Indexer and Record-keeper.....	40	0	40	0	
Auditor.....	40	0	40	0	
Accountant.....	45	0	45	0	
2 Writers at Rs. 22½ each.....	10	0	10	0	
1 Writer.....	8	0	8	0	
Moochee.....	12	0	12	0	
Duffadar.....	23	0	24	0	
3 Peons.....	10	0	10	0	
2 Punkahmen.....	12	0	12	0	
Water Brahmin.....	3	8	3	8	
Do. Woman.....					
	513	8	514	8	
Deduct Accountant's Pay drawn } from Water Works Accounts... }	40	0	40	0	
Monthly...	473	8	474	8	
Annual ...	5,682	0	5,694	0	

COLLECTOR'S DEPARTMENT.

Office.		Pay for 1870.		Pay for 1871.		REMARKS.	
		Rs.	A.	Rs.	A.		
<i>House and Land Rates Dept.</i>							
Manager.....		80	0	80	0		
Examiner.....		40	0	40	0		
Check Register Poster.....		30	0	30	0		
Accountant.....		17	8	17	8		
Cash Register Poster.....		14	0	14	0		
Reader		10	0	10	0		
18 Conicopolies at 14 Rs. each		252	0	252	0		
2 do. Rs. 10-8 each		21	0	21	0		
1 Moochie.....		9	0	...	...		
Monthly...		473	8	464	8		
Annual...		5,682	0	5,574	0		
<i>Trade, Liquor and Carriage License and Cart Registration Department.</i>							
TO WORK UNDER THE ASSESSOR.	Inspector including 15 Rs. for Horse Allowance.....		...	...	135	0	} This appointment was created in September 1870 and the horse allowance is proposed to be allowed.
	4 Sub-Inspectors (1 from June 1870) at Rupees 50 each....		200	...	260	0		} The excess is horse allowance of 15 Rupees proposed to be allowed to each of the Inspectors.
	1 Hurkara.....		10	8	10	8	} These were appointed in lieu of Inspectors on Rs 15. This additional Hurkara is necessary to serve immediately under the Inspector.
	8 do. at Rs. 10 each.....		...	...	80	0	
	1 do.		...	...	10	0	
	4 do. at Rs. 8 each.....		32	0	32	0	
	1 do.		7	0	7	0	} These are not required.
	1 Writer.....		35	0	35	0	
	1 do.		30	0	30	0	
	1 do.		29	0	29	0	
	2 Writers.....		30	0	30	0	
	2 Peons.....		14	0	...	...	
	Monthly...		387	8	658	8	
	Annual...		4,650	0	7,902	0	
	<i>Distraint Department.</i>						
	Manager.....		70	0	70	0	
Chief Inspector.....		95	0	95	0		
Inspector.....		25	0	25	0		
Do.		25	0	25	0		
Clerk.....		17	8	17	8		
Do.		12	0	12	0		
Sale Writer.....		14	0	14	0		
1 Head Peon.....		9	0	9	0		
4 Peons at Rupees 7 each.....		28	0	28	0		
1 do.		6	0	6	0		
6 Coolies at Rupees 5 each.....		30	0	30	0		
Monthly...		331	8	331	8		
Annual...		3,978	0	3,978	0		
<i>Cash Department.</i>							
Head Cash-keeper.....		50	0	50	0		
Deputy do.		35	0	35	0		
Shroff.....		21	0	21	0		
Monthly...		106	0	106	0		
Annual...		1,272	0	1,272	0		

COLLECTOR'S DEPARTMENT. —(Continued.)

COLLECTOR'S DEPARTMENT.					REMARKS.
Office.	Pay for 1870.		Pay for 1871.		
	Rs.	A.	Rs.	A.	
<i>Remission Department.</i>					
Clerk.....	30	0	30	0	
Monthly...	30	0	30	0	
Annual...	360	0	360	0	
<i>Miscellaneous.</i>					
Market Connicopillay.....	12	0	12	0	
Monthly...	12	0	12	0	
Annual...	144	0	144	0	
<i>Yearly Charges.</i>					
Extra Writers.....	500	0	500	0	
Commission to Distraining Insprs.	1,500	0	1,000	0	
Extra Coolies.....	500	0	500	0	
Annual...	2,500	0	2,000	0	
<i>Resume of Collector's Department.</i>					
Total Monthly	1,340	8	1,602	8	
Total Annually.....	16,086	0	1,9230	0	
Yearly Charges.....	2,500	0	2,000	0	
Annual Total...	18,586	0	21,230	0	

ASSESSOR'S DEPARTMENT.

Office.	Pay for 1870.	Pay for 1871.	REMARKS.
<i>General and House and Land Rates Department.</i>			
Temporary Assistant	60 0	... 60 0	Not required
Manager	9 0	9 0	Substituted for above
Moochee.....	20 0	20 0	This Moochee is to serve the Sanitary Department also
Writer	30 0	30 0	
2 Do.	60 0	60 0	
2 Maistries at 30 Rs. each	25 0	25 0	
1 Maistry	28 0	28 0	
4 Peons at Rs. 7 each			
Monthly...	232 0	232 0	
Annual...	2,784 0	2,784 0	
<i>Yearly Charges.</i>			
Extra Writers	280 0	280 0	
Commissioners' Fees.....	320 0	320 0	
Commission to Inspectors.	900 0	... ..	
Annual...	15,30 0	600 0	
Annual Total...	4,284 0	3,384 0	

ENGINEER'S DEPARTMENT.

Office.	Pay for 1870.		Pay for 1871.		REMARKS.
	Rs.	A.	Rs.	A.	
<i>In-door.</i>					
Examiner.	100	0	75	0	The Examiner does not supervise and therefore gets only Rs. 75 a month. The Manager supervises. It is proposed to increase his pay.
Manager.....	60	0	85	0	
Second Writer.....	20	0	20	0	
Third do.	16	0	16	0	
Fourth.....	15	0	15	0	
Draftsman and Storekeeper.....	60	0	60	0	
Head Peon	7	0	7	0	
2 Lascars at 6 Rs. each.....	12	0	12	0	
Sweeper.....	2	0	2	0	
Monthly...	292	0	292	0	
Annual...	3,504	0	3,504	0	
<i>Out-door.</i>					
Head Special Overseer.....	55	0	55	0	} Dispensed with in the amalgamation of the Engine and Conservancy Departments.
Second do.	45	0	45	0	
Head Maistry.....	50	0	50	0	
Second do.	43	0	43	0	
Third do.	36	0	0	0	
Fourth do.	33	0	0	0	
3 Conicopillays.....	36	0	36	0	
6 Head Coolies.....	42	0	42	0	
2 Lascars.....	12	0	12	0	
Monthly...	352	0	283	0	
Annual...	4,224	0	3,396	0	
Monthly Total...	644	0	575	0	
Annual Total...	7,728	0	6,900	0	

PEOPLES' PARK.

Office.	Pay for 1870.		Pay for 1871.		REMARKS.
<i>Establishment.</i>	Rs.	A.	Rs.	A.	
Superintendent.....	150	0	80	0	2 Reduced.
2 Constables.....	30	0	30	0	
Writer.....	20	0	25	0	
Conicopillay.....	10	8	10	8	
Ditto.....	7	0	7	0	
Gardener Maistry.....	8	0	8	0	
Ditto.....	7	0	7	0	
18 do. at 5.....	90	0	90	0	
5 Boys.....	15	0	15	0	
3 Bullock Drivers.....	15	0	5	0	
3 Lamp Lighters.....	18	0	18	0	
8 Watchmen.....	48	0	48	0	
1 Waterman.....	5	0	5	0	
1 Toty.....	1	0	1	0	
Monthly...	424	8	349	8	
Annual...	5,094	0	4,194	0	

PEOPLES' PARK.—Continued.

EXPENDITURE					REMARKS.
	For 1870.		For 1871.		
	Rs.	A.	Rs.	A.	
<i>Sundries.</i>					
Oil for Lighting	240	0	240	0	
Carts and Candles for Band.....	120	0	120	0	
Feeding Bullocks.....	144	0	144	0	
Weeding and Hay Cutting.....	1,600	0	1,600	0	
Clothing to Peons, &c.....	100	0	25	0	
Sundries.....	126	0	201	0	
Repairs of Gates and Railings.....	1,000	0	1,000	0	
Ditto of Buildings, Cages &c.....	1,000	0	1,000	0	
Providing additional accommoda- tion for Animals.....	1,000	0	1,000	0	
	5,330	0	5,330	0	
Zoological Collection	3,960	0	3,960	0	This is met from a Government grant.
Feeding Animals, &c.....	3,960	0	3,960	0	
Annual Total...	14,384	0	13,484	0	

Lighting.

	For 1870.		For 1871.		REMARKS.
	Rs.	A.	Rs.	A.	
<i>Charges.</i>					
Lamp Inspectors and Lamp Lighters.....	25,000	0	4,477	8	
Oil, Thread, &c.....			19,632	0	
New Lamp Posts, &c.....			1,000	0	
Repairs of Lanterns. &c.....			890	8	
Total...	2,5000	0	26,000	0	

A.

MUNICIPALITY

PRO

Comparative Statement of Revenue and

Revenue being Current Demand.	For 1868.	For 1869.	For 1870.	Total.	Average of the 3 years.
Rates on Houses, Buildings & Lands.	2,33,000	2,38,000	2,40,500	7,11,500	2,37,166 ² / ₃
Tax on Arts, Professions, Trades and Callings.....	84,000	84,000	84,000	2,52,000	84,000
Liquor License Tax.....	11,300	11,200	12,000	34,500	11,500
Tax on Carriages, Horses and other Animals.....	51,000	51,000	51,000	1,53,000	51,000
Registration of Carts and other Vehicles without springs.....	14,000	14,000	14,000	42,000	14,000
Tolls on Carriages and Animals entering the Town.....	48,000	42,000	48,600	1,38,600	46,200
Miscellaneous	73,700	73,200	75,000	2,21,900	73,966 ² / ₃
	5,15,000	5,13,400	5,25,100	15,53,500	5,17,833 ¹ / ₃
Deficit.....	...	25,300	...	...	...
	5,15,000	5,38,700	5,25,100	15,53,500	5,17,833 ¹ / ₃

OF MADRAS

FORMA

Expenditure for 1868, 1869 & 1870.

Ordinary Expenditure.	For 1868.	For 1869.	For 1870.	Total.	Average of the 3 years.
Salaries of Gazetted Officers.....	47,300	49,370	47,000	1,43,670	47,890
Establishment.....	39,400	44,380	36,000	1,19,780	39,926 ² / ₃
Conservancy Establishment.....	1,29,200	1,51,500	1,42,000	4,22,700	1,40,900
Do Charges.....	16,900	24,450	14,300	55,650	18,550
Public Works. Ordinary viz., Civil Buildings	3,800	3,060	3,200	10,060	3,353 ¹ / ₃
Communications.....	67,850	1,08,180	86,700	2,62,730	87,576 ² / ₃
Miscellaneous.....	21,000	40,160	35,700	96,860	32,286 ² / ₃
Contribution to Government on account of Police.....	1,07,230	1,07,230	1,07,230	3,21,690	1,07,230
Miscellaneous.....	6,900	7,970	14,000	28,870	9,623 ¹ / ₃
Refunds of Taxes &c.....	...	2,400	2,000	4,400	1,466 ² / ₃
Interest on Loan on Water Works.	...	...	6,500	6,500	2,166 ² / ₃
Working of the Contagious Diseases' Act.....	...	...	4,500	4,500	1,500
	4,39,580	5,38,700	4,99,130	14,77,410	4,92,470
	75,420	...	25,970	76,090	25,363 ¹ / ₃
Surplus.....	5,15,000	5,38,700	5,25,100	15,53,500	5,17,833 ¹ / ₃

Comparative Statement showing the Progress of House and Land Rate Collections Monthly & Yearly.

Months.	1865.		1866.		1867.		1868.		1869.		1870.	
January	2,497	1 3	9,979	6 3	6,268	6 1	5,734	10 10	6,452	1 9	13,048	13 9
February	15,271	4 5	13,484	9 4	15,186	0 3	11,373	3 4	6,103	15 8	10,908	14 5
March... ..	23,649	3 8	13,480	5 3	12,620	5 9	10,856	12 2	6,176	11 2	8,504	9 0
April	15,249	10 5	14,560	9 4	22,808	12 10	7,751	7 1	4,777	6 11	12,750	7 4
May... ..	35,312	11 4	14,386	1 7	26,833	5 11	7,611	2 4	4,809	13 0	22,635	6 7
June	20,554	12 7	40,114	4 0	45,127	11 9	33,579	9 2	7,182	0 10	28,369	9 5
July... ..	19,973	14 2	22,964	9 4	24,200	8 0	33,033	6 2	20,898	11 9	26,174	5 4
August... ..	27,291	12 6	18,350	1 0	22,728	2 0	41,693	13 1	31,763	7 3	22,341	9 4
September... ..	23,136	12 4	16,409	7 10	22,802	11 3	33,695	1 6	55,588	0 8		
October... ..	22,261	3 3	21,933	3 11	16,066	7 6	30,611	3 11	40,107	14 7		
November... ..	20,941	8 3	20,188	13 4	19,825	8 1	27,019	3 10	25,807	2 0		
December	20,943	5 5	16,315	15 11	16,519	15 11	17,704	3 0	16,910	7 2		
Total...	2,47,083	3 7	2,22,167	7 1	2,50,987	15 4	2,60,663	12 5	2,26,577	12 9	...	....

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the
Off^{ce} Pres^{dt} Municipal Comm^{ee}
Madras dated 14th Oct^r 1870 No. 441.

Order thereon 2^d October 1870 No. 121

Ordered that the
Minutes of the Proceedings
of the Municipal Comm^{ee}
of Madras, received with
the foregoing letter, be pub-
lished in the Fort St. St.
George Gazette.

2. The Com^{tee} will
issue orders hereafter re-
garding the reappointments
of Commissioners whose
Term of Office has expired.

3. The Com^{tee} understand
the resolution of the Com^{tee} of
Madras to which the Com-
missioners refer, as nearly
as possible.

MUNICIPALITY OF MADRAS.

COMPARATIVE STATEMENT OF VEHICLES & ANIMALS BROUGHT INTO THE REGISTERS FOR 1869 & 1870.

DESCRIPTION.	Average per each half year of 1869.	For the 2nd half of 1870 up to 20th September.	Decrease.
4 Wheeled Carriages on springs drawn by 2 Horses.....	247	202	45
Do. do. drawn by 1 Horse, or a pair of Horses under 13 hands, or by Bulls or Bullocks;	1,628	1,402	226
2 Wheeled Carriages on springs drawn by a Horse, Mule, Bull or Bullocks.	967	874	93
Horses over 13 hands.....	1,595	1,408	187
Do. of or under 13 hands or Mules.....	1,162	1,010	152
Elephants.....	1	1	...
Horses of or under 11 hands.....	280	257	23
Bulls or Bullocks.....	2,687	2,232	455
Male Buffaloes.....	2½	1	1½
Asses.....	33	32	1
Dogs.....	604	456	148
Carts.....	3,237	2,398	839

sanctioning the arrange-
-ments proposed by this
Govt, with reference to
the cost of the Census
of Madras, viz: that half
the cost should be borne
by the State, but not as
giving any instructions
as to the Superintendence
or management of the
operation. The resolution
leaves this question un-
-affected, and the Govt
see no reason to question
the propriety of restricting
the duty to the Municipal
Commissioners under the
arrangements approved
in former orders on the
subject.

H.E.

As this was not
fully considered at
the time, I will merely
state my individual
opinion that such
a duty as that of taking
a census should be per-
-formed by State agency
under a special law, and
entrusted to a practically
independent body of persons
to be chosen by the
President of the Madras
Municipal Commission.
Gazette 8/11

Bot. of 1870. } All others.

7441e

70

100
The Lady Anne. 7000
The Duke of Devonshire

Diehard

Dated 10² 2
Recd.

1876., No. 421.

Recd.

Nos. 25. 26.

in factoring the duty of talking
the business of the town of
Hudson, to the Board of Finance,
under the arrangement of
showing in former articles
the subject.