

Statement showing the principal sources of income from 1867.

Years.			House Rate.	Wheel Tax.	Water Rate.	Halalkhor Cess.
1867	...	...	8,52,854	2,85,000	4,50,000	2,40,000
1868	...	...	9,28,460	2,35,000	4,75,000	2,40,000
1869	...	...	7,69,806	2,60,000	4,75,000	2,40,000
1870	...	...	6,92,783	2,63,000	4,00,000	2,25,000
1871	...	...	6,92,000	2,51,313	3,80,000	2,16,723
1872	...	...	7,79,177	2,52,000	3,86,182	2,14,758
1873	...	...	7,85,871	2,21,263	3,95,662	2,03,923
1874	...	...	5,94,813	2,52,600	3,14,000	1,97,990
1875	...	...	5,78,450	1,97,139	2,60,586	1,49,722
1876	...	...	5,53,230	2,41,850	2,88,840	1,94,480
1877	...	...	5,50,000	2,40,000	2,96,000	1,95,500
1878	...	...	5,45,500	2,36,500	2,95,000	1,96,500
1879	...	...	9,73,200	2,88,750	3,45,000	1,98,500
1880	...	...	9,90,100	2,15,700	3,45,000	2,13,400
1881	...	...	9,15,100	2,22,500	3,65,800	2,30,000
1882	...	...	12,34,975	3,90,687	6,70,677	3,28,915
1883-4	...	...	9,83,538	2,40,092	5,47,646	2,43,556
1884-5	...	...	11,80,307	2,92,766	5,96,123	2,89,616
1885-6	...	...	14,61,804*	3,17,123	6,65,970	3,16,786
1886-7	...	...	14,88,867	3,03,804	7,74,651	3,18,630
1887-8	...	...	14,07,018	3,22,659	8,88,724	3,72,257
1888-9	...	...	14,66,024	3,14,570	9,63,804	3,90,038
1889-90	...	...	16,61,696	3,25,615	11,23,005	4,73,919
1890-1	...	...	16,90,277	3,56,647	11,49,198	5,27,222
1891-2	...	...	19,19,345	3,42,973	11,81,428	5,55,877
1892-3	...	...	19,39,339	3,44,903	14,07,081	6,22,199
1893-4	...	...	18,59,824	3,51,174	12,86,828	5,82,026
1894-5	...	...	18,58,710	3,56,081	13,88,264	6,81,556
1895-6	...	...	18,77,437	3,65,524	14,42,895	6,57,812
1896-7	...	...	18,54,966	2,46,681	13,98,910	6,88,483
1897-8	...	...	20,56,286	3,46,837	13,29,851	7,35,485
1898-9	...	...	22,24,213	3,39,199	15,00,970	7,13,122
1899-1900	...	...	29,94,516	3,02,748	17,72,966	7,25,263

* Includes arrears of contribution from Port Trust for 9 years.

LAW CHARGES.

At the High Court on 25th July 1901, the Hon'ble Mr. Justice Starling delivered judgment dismissing the petition and rule in the matter of the rule *nisi* calling upon Mr. W. D. Sheppard Acting Municipal Commissioner, and Mr. M. N. Wadya, Municipal Secretary to show cause why they should not be restrained from issuing any cheque or other order directing the Bank of Bombay to pay to Messrs. Crawford Brown & Co., the Municipal Solicitors or any one on their behalf the sum of Rs. 21,000 ordered to be paid by a resolution of the Municipal Corporation of the 24th June 1901, and also calling upon the Corporation to show cause why they should not be restrained from permitting the payment of the amount to their Solicitors.

An appeal was filed but as none of the parties to it appeared, the same was dismissed.

EDUCATION.

The number of Municipal Schools for the period ending 31st March 1900, rose from 79 to 81; the pupils from 3,618 to 5,018; and the fee receipts from Rs. 12,424 to Rs. 13,416. In spite of difficulties caused by the unhealthiness of the year the work of Municipal Schools was, on the whole, fairly satisfactory. Aided Schools increased from 86 to 89, the pupils in them from 5,860 to 6,651 and the grants-in-aid to them from Rs. 19,342 to Rs. 19,992. With one more Night School opened during the year, the total of these was 16 and the attendance increased from 167 to 217. Besides the above there were working in the town, 12 unaided schools recognized by the Joint Schools Committee with 1,124 pupils on the rolls and 199 unaided and unrecognized Schools with 8,234 pupils. A census of private schools taken by the Committee about 5 years ago showed 280 schools and 18,174 pupils. A large number of these schools have since disappeared owing to plague. The total number of boys under instruction in schools managed or aided by the Joint Schools Committee increased

from 6,066 to 7,888 and of girls from 3,412 to 3,781 a satisfactory advance considering the circumstances of the city in the year. For the healthy and comfortable housing of these schools every effort has been made by the Committee. The City Improvement Trust have been addressed as to the feasibility of reserving sites for schools in localities likely to be populated by the lower and middle classes. In the matter of physical exercise, the Committee are anxious to proceed on the principle that "no school should any more be without a playground than a school house should be without windows," and although everything possible is being done, the want of funds has been a great impediment. With a view to spread among their teachers a knowledge of rational methods of teaching, some female teachers are being put through a course at a normal class opened at the Bai Bhicaiji Bengallee School. The year 1899-1900 was the tenth of the Committee's administration of primary education in the city, and the progress made is described in a decennial review at the end of their report.

INDIAN RAILWAY BILLS.

The Committee of the Corporation submitted their report on the Indian Railway Bill on 11th September 1889 and the Corporation under their resolution No. 3791 approved and adopted that report. Further discussion thereon took place at the Meetings held on 26th February 1890, and 12th March 1890.

EXCHANGE COMPENSATION TO MUNICIPAL EMPLOYEES.

On 12th October 1893, the Corporation on the motion of the Hon'ble Mr. Chimanlal H. Setalwad resolved to inform Government that the Corporation do not desire any alteration in the Municipal Act which would enable them to pay exchange compensation allowance to the Municipal Commissioner and the European and Eurasian Officers of the Municipality.

DEATH OF H. M. QUEEN VICTORIA.

An adjourned meeting of the Bombay Municipal Corporation was held at the Municipal Offices on 24th April 1901, Mr. S. Rebsch presided.

Mr. Rebsch said :—Gentlemen, we meet together to-day overshadowed by a great grief, a grief which we share in common with every member of this vast Empire. I am sure I speak for every inhabitant of this large city when I say that the news which we heard yesterday of the death of Her Most Gracious Majesty, Queen Victoria, was received by all with the most heartiest sorrow and with the deepest regret. Her Majesty was permitted to reign over us for an unprecedented long period of years, representing the greater part of the 19th century, a century remarkable not only for its extraordinary changes, but the rapidity with which such changes had taken place. The development of art, the extension of civilization, the material and moral progress made were all of a remarkable kind and all took place with a rapidity unknown previously in the world's history, and for the guidance of the Empire, which we have the honour to serve. She required tributes of no ordinary kind. That Her Majesty was able to wisely conduct our Empire through various crises in the world's affairs was, I think, very largely due to her extraordinary power of being in touch with all classes of her subjects. This tribute of gratitude to her loyal devotion to the welfare of the Empire had obtained the loyal support of all her subjects, whether they were particularly interested in the administration of the country or not, because her administration was of a just kind. This view of her Majesty's reign, I venture to think is one we have all had in our minds. We feel that in her loss we have lost part of ourselves and the guiding spirit of our age. So we mourn not in an ordinary way, but we mourn for what, if I may say so, was a personal friend and one for whom we had all the greatest reverence and the highest regard.

Mr. W. L. Harvey, the Municipal Commissioner, said, it only remained for him as a matter of urgency to claim priority for the resolution that was about to be brought forward.

The necessary sanction of the meeting having been obtained, Mr. R. M. Sayani said: Mr. President,—As the senior past President present it is my melancholy duty to propose this resolution, and it becomes more melancholy still for us here for I have just been reminded that on this day in the year 1862 the citizens of this city met together to lament the loss of his Royal Highness the late Prince Consort.

Mr. Sayani then proposed the following resolution which was carried :—

" 1. That the Corporation of the City of Bombay have learnt with heartfelt sorrow of the death of Her Majesty Queen Victoria Empress of India; and desire to record their respectful condolence with the Royal Family in this great calamity which

has brought a reign of unparallel lustre and glory, to an end and deprived the millions in every part of the British Empire of the just and beneficent sway of the Sovereign whose unsurpassed virtues have secured their undying affection.

" 2. That the President be requested to convey to His Majesty the King and Emperor and the Royal Family by telegram through the proper channel a suitable expression of condolence and sorrow.

" 3. That a Committee composed of the President (Mr. S. Rebsch), Sir Bhalchandra Krishna, the Hon. Mr. Ibrahim Rahimtoola, Mr. D. E. Wacha, Mr. J. Macdonald, Major Mayne, Sir Jamsetjee Jeejeebhoy, Mr. Mulji B. Barbhaya and Mr. R. M. Sayani be appointed to draft an address to His Majesty, expressive of respectful condolence and of deep felt loyalty to his Majesty's throne and person, and be requested to submit the same draft to the Corporation at the earliest opportunity.

" 4. That the Corporation will be prepared on recommendation of the Standing Committee to sanction the necessary funds for the cost of the telegrams and the cost of engraving and encasing the address and for any other necessary expenses in connection with this mournful event.

" 5. That as a dutiful token of respect towards her late Majesty's revered and sacred memory, this meeting do now adjourn without proceeding to the transaction of business."

TRADE MUSEUM.

A communication from Government No. 2229 General Department dated 24th June 1893, on the question of the expediency and practicability of the formation of a Mercantile and Trade Museum in Bombay on the model of those in Germany, was recorded under Resolution No. 4456.

PHYSICAL EDUCATION.

On the motion of the Hon'ble Mr. P. M. Mehta the Corporation at their Meeting held on 8th May 1899, recorded a communication from Government, Educational Department No. 468 dated 15th April 1899 forwarding a memorandum by the Hon'ble Rao Bahadur Achyut Bhasker Desai on the necessity of holding Annual Tournaments in encouragement of Physical Education.

ADULTERATION OF GHEE.

An Act dealing with the adulteration of Ghee, came into force during 1899. Prosecutions were instituted by the Divisional Health Officer against several persons from whom Ghee was purchased, which, on examination by the Chemical Analyser to Government was found to be adulterated to a great extent. Convictions were obtained in the cases.

LANDSLIP AT WALKESHWAR.

A Landslip at Walkeshwar Road occurred on the 6th July 1887, when a portion of the road settled down opposite the water tanks near Chowpati, owing to the combined action of the sea and the rain water from the Hill. To overcome the sinkage which happened annually during the rains for some years previous to 1887, a grant of Rs. 6,027 was obtained on 20th October 1887, and a retaining wall and a culvert were constructed. The work was commenced in November 1887, and completed during the year within the sanctioned amount.

TRANSFER OF WELLINGTON FOUNTAIN TO THE MUNICIPALITY.

Captain Fuller on 3rd October 1865, wrote the following letter to the Municipal Commissioner regarding the transfer of the Wellington Fountain to the Municipality :—

“I should feel obliged by your informing me, whether you will receive charge of the Wellington Fountain as a public monument on completion, with the view to arrange the lighting of the lamps with gas and turning on the water &c.

“2. The connection has been made with the Vohar Sub-Main and all the Gas Pipes laid but the Gas connection has yet to be made and this I will get done.”

To this communication, the Municipal Commissioner under his No. 1807 of 1865 replied as under :—

“ Referring to your letter No. 197 dated 3rd instant, I have the honour to inform you that I am prepared to receive charge of the Wellington Fountain on completion and will make the necessary arrangements for lighting and turning on water &c.”

THE FRERE FOUNTAIN.

The Frere Fountain situated in the centre of Esplanade Road facing the eastern entrance of Church Gate Street was originally intended to be placed in the Victoria Gardens by the Agri Horticultural Society. The construction was completed out of the Funds of the Esplanade Fee Fund Committee.

QUEEN'S STATUE.

The handsome statue of Her Majesty Queen Victoria was a gift of Khanderao Gaikewar and cost a lac and three quarters or thereabouts.

THE NEW MUNICIPAL OFFICES.

The New Municipal Offices at Bori Bunder was constructed under the supervision of Mr. F. W. Stevens C. I. E. Its actual cost was Rs. 11,19,969. Its foundation stone was laid by the Marquis of Ripon.

PAWN BANK.

At the meeting of the Town Council held on 6th April 1888, it was *Resolved* :—

“ That in transmitting to the Corporation the scheme for the formation of a Pawn Bank, the Town Council are of opinion that Government should be recommended to introduce such legislative measures as may be necessary

for the formation of such a bank; and at the same time express the opinion that a Pawn Brokers' Act should be worked side by side with the Pawn Bank or Mont de Piété."

On 6th July 1883, the Corporation passed a resolution in which they expressed their opinion that they did not consider it desirable to undertake the promotion and management of a Pawn Bank and Government were informed accordingly. Subsequently at the meeting of the Corporation held on 10th August 1883 it was proposed by Navroji Furdonjee Esq., seconded by Sir Frank H. Souter. :—

"That with reference to the letter from Government No. 6846, Judicial Department dated 15th October 1881, the Corporation concurs with Government in the advisability of introducing a measure in the Legislative Council for regulating and bringing the business of Pawn Brokers under such terms and restrictions as to rate of interest, giving Pawn tickets and other matters as may seem desirable to Government."

A proposal to refer the Draft Pawn Bill to a Committee was *lost* and the motion *carried*.

The Bank was not however established.

SUNDAY MAIL.

The Corporation at their meeting held on 10th September 1889 considered a letter No. 9799 dated 10th September 1889 on the subject of the departure of the English Mail on Sundays as under:—

"You will have seen that it is proposed that the English Mail should leave Bombay henceforth on Sundays. It may be said that this is not a Municipal question but I venture to think it is a matter about which the Corporation may well express an opinion. If the President agrees with me, he will decide as to the best way of eliciting the views of the Corporation on the subject. It seems to me that no legitimate means should be neglected of protesting against the change which would have the effect of making Saturday and Sunday the busiest day in the week in all offices connected directly or indirectly with the trade of the City.

E. C. K. OLLIVANT,
Commissioner.

The President (Mr. Garttan Geary) proposed and the Hon'ble Mr. P. M. Mehta C. I. E. seconded "That the President on behalf of the Corporation as representing all classes and communities of the city of Bombay be requested to submit a respectful memorial to the Right Hon'ble the Secretary of State for India, protesting against the proposal to alter the day of departure of the English Mail to Sunday which would result in serious evils affecting the health and welfare of the business people of this city and entailing on passengers from all parts of India great inconvenience." *carried.*

Mr. J. De C. Atkins in his letter No. 3671 Financial Department informed the President that the memorial had been forwarded to the Secretary of State.

No. 3609.

FINANCIAL DEPARTMENT.

Bombay Castle, 24th September 1889.

Letter from the President, Municipal Corporation, Bombay, No. 3772, dated 18th September 1889. Forwarding for transmission to Her Majesty's Secretary of State for India, a memorial on behalf of the Municipal Corporation, protesting against the proposal to alter the day of the departure of the English Mails to Sunday.

Resolution: [The memorial should be forwarded to the Secretary of State, with an intimation that this Government entirely concur in the views expressed by the Municipal Corporation regarding the undesirability of the proposed change of the day of departure of the homeward bound Mail Steamers.

2. The President of the Municipal Corporation should be informed.—JOHN NUGENT, Chief Secretary to Government.

Proposed by T. B. Kirkham, Esq., seconded by the Hon'ble Mr. Rahimtula Mohamed Sayani—

"That letter No. 3671, Financial Department, dated 28th September 1889, from Mr. Acting
No. 4752.

Under-Secretary Atkins, forwarding Government Resolution No. 3609, Financial Department, dated 24th idem, regarding the memorial from the Corporation, protesting against the proposed change of the day of departure of the English Mails to Sunday, be recorded."

Carried with acclamation.

The departure of the Mail was eventually fixed for Saturdays 2 p.m. in the Fair Season and Fridays in the Monsoon.

BOMBAY ART GALLERY.

In 1892 the Corporation on the motion of Chimanlal Harilal Sitalvad, Esq., seconded by Nowroji J. Gamadia, Esq., passed the following Resolution.

“That the Corporation disapprove of any grant being made to the Bombay Art Society from the Municipal Fund.”
No. 7932.

The Corporation refused to reconsider the question as will be seen from the following Resolution.

Proposed by Bhalchandra K. Bhatwadekar, Esq., seconded by Dinshaw E. Watcha, Esq.,—

“That the President be requested to inform the Commissioner that the Corporation see no reason for reconsidering their resolution No. 7932 of 27th October 1892.”
No. 7607.

Carried.

BOMBAY VOLUNTEER RIFLE CORPS.

An application from Capt. Crockett, Paymaster, Bombay Volunteer Rifle Corps, forwarded by the Municipal Commissioner under his memorandum No. 13271, to the Secretary, asking for pecuniary support to the Funds of the Corps from the Municipal Fund, was considered.

The Town Council resolved not to make a grant-in-aid of the Funds of the Bombay Volunteer Rifle Corps and therefore it was not necessary to apply for any amendments in the Municipal Act to allow of such a grant being made. (31st December 1880.)

ARTICLED PUPILS TO THE MUNICIPALITY.

A proposal to have articulated pupils in the Executive Engineer's Department of the Municipality was recorded by the Corporation in 1893.

TOBACCO DUTY.

It was on the suggestion of Dr. A. G. Viegas that a reference was made to Government on the question of enhancing the Duty on Tobacco. The following reply from Government thereon was *received*:—

“Memorandum from Mr. A. Wingate, Commissioner of Customs, Salt, Opium and Abkari, No. 4007, dated 27th August 1896—Submitting, with his remarks, with reference to paragraph 2 of Government Resolution No. 2868, dated 17th April 1895, copy of a letter No. C.—8236, dated 8th May 1896, from the Collector of Land Revenue, Customs and Opium, Bombay, who submits, together with his own note, a draft of a new Tobacco Act prepared by Mr. J. D. Framji, the Assistant Collector in charge of the Tobacco Department and a revised draft and note by Mr. A. M. T. Jackson, Assistant Collector of Land Revenue, Customs and Opium, Bombay.

“RESOLUTION.—The thanks of the Governor-in-Council should be conveyed to the Honourable Sir Andrew Wingate, Mr. Jehangir Dosabhai Framji and Mr. A. M. T. Jackson, I. C. S., for the full and carefully prepared suggestions which they have submitted to Government for the amendment of the Tobacco Act (No. IV of 1857). On careful consideration, however, of all the circumstances the Governor-in-Council is of opinion that the present is not an opportune occasion for an alteration of the existing law. The imperfections in it are obvious, but the call for reform is, on the part of the public at least, not urgent. The subject should therefore for the present be dropped. But the Commissioner of Customs, Salt, Opium and Abkari should be requested to take such executive action as the existing law allows to remove or abate any legitimate grievances felt by dealers whose business brings them under the supervision of the Tobacco Department.”

Proposed by the Hon'ble Mr. Bhalchandra K. Bhatawadekar, seconded by Haji Yoosof Haji Esmail, Esq.—

Tobacco
Act, amend-
ment of.

“That the memorandum from the Commissioner, No. 2241. No. 3999, dated the 25th May 1899, forwarding Government Resolution, Revenue Department, No. 8359, dated the 13th May 1899, on the question of amending the Tobacco Act, be recorded.”

Carried. (19th June 1899.)

Considered.—Letter to the President from the Secretary to Government, Revenue Department, No. 6004, dated the 28th August 1899:—

“With reference to your letter No. 2389, dated 22nd June 1899, to the address of the Secretary to Government, General Department, I am directed to state that the proposal of the

Bombay Municipal Corporation to raise the duty on tobacco and the license fee for the retail sale of that commodity would necessitate the amendment of the Tobacco Act, IV of 1857; that the advisability of introducing comprehensive amendments into that law has recently been under the consideration of Government, and that after full deliberation the Governor-in-Council came to the conclusion that the present was not a convenient occasion to undertake the legislation suggested. In the circumstances, Government regret that they are unable to accede to the request of the Corporation."

Proposed by Accacio G. Viegas, Esq., seconded by D. A. D'Monte, Esq., M. D.—

"That the President be requested to inform Government, with reference to their letter No. 6004, dated the 28th August 1899, that the Corporation are respectfully of opinion that the amendment of the Tobacco Act IV of 1857 with the object of obtaining a larger revenue, as suggested in the President's letter No. 2339, dated the 22nd June 1899, is, in the present financial condition of this Municipality and in view of its increasing financial responsibilities, a matter of urgent importance, and that the Corporation hope that if it is not convenient to Government to undertake the necessary legislation just at present, it may be undertaken at the earliest convenient date."

Amendment proposed by Chimanlal H. Setalvad, Esq., seconded by Edward Freeman Underwood, Esq.—

"That the letter to the President from the Secretary to No. 6061. Government, Revenue Department, No. 6004, dated the 28th August 1899, stating that Government are unable, in the circumstances explained, to accede to the Corporation's request as to raising the duty on tobacco and the license fee for retail sale of tobacco, be recorded."

The amendment on being put to the vote was carried by 11 votes against 5.

It was then put to the vote as a substantive proposition and carried by 14 votes against 2.

BIOLOGICAL TANK.

Letter from the Commissioner, No. 29598, dated the 12th February 1900 was considered by the Corporation on

15th March 1900, regarding the construction of a Biological Tank in Bombay.

"I have the honour to state that I propose to allow a small Biological Tank 9' x 9' to be constructed at Mody Bay on some recent reclamation belonging to the Port Trust and in the occupation of Messrs. Ewart Latham & Co. as a Bulk Oil Installation.

"2. The Biological Tank is for the disposal of all the sewage of the abovementioned premises and with the sanction of the Port Trustees will discharge its effluent direct into the Harbour.

"3. This being a new departure and in a measure constituting a new out-fall into the Harbour the sanction of the Corporation is requested under Proviso (a) of Section 245 of the Municipal Act."

Proposed by Sir Bhalchandra K. Bhatawadekar, Kt., seconded by Nanabhai N. Katrak, Esq.—

"That with reference to the Commissioner's letter No. 13859. No. 29598, dated the 12th February 1900, sanction be given under Proviso (a) of Section 245 of the Municipal Act, to the construction of the Biological Tank therein proposed which will discharge its effluent direct into the Harbour."

Carried.

STORAGE OF HAY IN THE CITY.

The quantity of hay imported into the City in 1892-93 is said to have been as under :—

By sea.					
Essa Fuzla Bunder	..	..	..	..	427 Tons.
Frere Land Bunder	..	..	..	..	34,810 "
Total..					34,737 Tons.
Gun Carriage Bunder	..	..	..	..	182 "
Mazagon Reclamation	..	..	..	..	541 "
Mahim and Worli Bunders	..	..	..	..	1,293 "
Modi Bay Reclamation	..	..	..	..	28,806 "
Victoria Bunder	..	..	..	..	670 "
Total..					65,579 Tons.
By rail.					
Colaba Railway Station	..	..	..	..	1,167 Tons.
Grant Road	"	..	..	..	28,771½ "
Mahim	"	..	..	..	829½ "
Wari Bunder	"	..	..	..	3,142½ "
Dadar Road	"	..	..	..	½ "
Total..					28,911 Tons.
By road.					
Parel Road Hay Market	..	..	..	..	66,570 Tons.
Grand Total..					161,060 Tons.

The following is a list of places licensed or authorized in 1893-94, as places of hay storage :—

Frere Road, Mody Bay, East;
 Colaba Tramway Company (pressed hay);
 Frere Land Bunder;
 Worli Road;
 Clerk Road;
 Dharavi Road;
 Mahim Station;
 Waree Bunder Road;
 Dadur Road;
 Bhoivada Cross Road;
 Suparibag Road;
 Elphinstone Road;
 Lady Jamsetjee Road;
 Parel Road (hay market);
 Gilder Road (pressed hay);
 Hay is stored in large quantities at—
 Frere Road, Mody Bay, East;
 Frere Land Bunder;
 Warli Road;
 Clerk Road.

PAIL DEPOTS.

Corporation at their meeting held on the 7th May 1896 appointed a Committee for the reorganisation of the Health Department and that Committee in an interim report made on 9th April 1897 recommended the Corporation to approve of the immediate construction of pail Depôts on such sites as the Commissioner may determine it being understood that such Depôts were to be made use of pending the completion of house connections. The Corporation under their Resolution No. 1819 of 1897 approved and adopted the Committee's report.

PROPOSED CONVERSION OF THE BABULA TANK INTO A SWIMMING BATH.

On the 12th February 1894, Dr. Nanabhai N. Katrak proposed that sanction be given to the conversion of the Babula Tank into a swimming bath, regard being had to the following conditions (a) the alteration of the existing

sluice valve to a lower level so as to admit of the sewers connected therewith being flushed with the waste water of the bath (b) the admission of sufficient fresh water to produce a current in the tank water &c. The motion was however lost, the votes being 4; *for* and 20 *against* it.

COAL CONTRACTS.

A Sub Committee of the Standing Committee consisting of Messrs. T. W. Cuffe, Mulji Barbhaya, and Fazalbhoy Visram on the 18th May 1899 reported that the interests of the Municipality in regard to the purchase of coal will be best served if the Commissioner was authorised to dispense with the invitation for tenders and is asked as a general rule to purchase coal from direct importers only on a contract in the form in ordinary use in the market. The delivery of coal to be taken alongside in Bombay Harbour, a Muccadam being engaged or Departmental arrangements made for conveying the coal to the Municipal Depôts. The Committee however left it optional with the Commissioner either to purchase from coal dealers or to take delivery otherwise than alongside. Mr. Fazalbhoy Visram however differed from this report but the Standing Committee on his motion accepted the report deleting the optional clause.

Subsequently at their meeting held on 3rd March 1897, the Standing Committee under their Resolution No. 13256 concurred with the Municipal Commissioner as to the advisability of the Municipality being supplied with coal by *bona fide* importers under a regular contract as in the case of other supplies.

TOWN DUTY.

The Committee of the Corporation on 15th March 1901, reported that in their opinion the employment of Municipal agency was by no means advantageous. This recommendation was adopted.

DIPLOMAED MIDWIVES.

The Corporation at their meeting held on 18th February 1901, considered the report of the Committee on the desirability of entertaining diplomaed midwives for the purpose of attending poor Women at child birth. Dr. Viegas moved the adoption of the report but an amendment by the Hon'ble Mr. P. M. Mehta to record the same was carried.

LIST OF DHOBIES AT MALABAR HILL.

On a reference to the proceedings of the Corporation held on 8th March 1899, a list of private Dhobies washing clothes at Malabar Hill will be found.

PROPOSED APPOINTMENT OF 4th PRESIDENCY MAGISTRATE.

The Committee of the Corporation appointed on 25th August 1890 submitted their report on the 19th September 1890 agreeing with the opinion of the Governor-in-Council expressed in letter No. 3779 of 1890 that an additional Magistrate was urgently needed and that it was desirable that the Girgam Police Court should be removed to Byculla but the Committee was unable to see that in any principle of equity or fairness the cost estimated by Government of Rs. 900 per mensem should be contributed by the Corporation.

On the motion of Dr. Blaney seconded by Dr. Accacio G. Viegas, the Corporation approved of the report in question.

No. OF MILLS IN BOMBAY.

From the year 1863 to 1869 there were 13 mills in Bombay. Then it increased to 14 the year following, in 1872 it was 15, in 1873 it was 18 and the year following 19. In 1875 it was 36, in 1880, it was 42, in 1885, it was 68, in 1890 it rose to 94 in 1895 it was 102 and in 1900 there were 136 mills in Bombay.

RULES FOR LICENSED SURVEYORS.

The Standing Committee approved of the following regulations, framed by the Municipal Commissioner, for the guidance of licensed Surveyors and Plumbers, pursuant to the provisions of Section 356 of the Municipal Act III. of 1888 :—

Regulations prescribed by the Municipal Commissioner, with the approval of the Standing Committee, for the guidance of licensed Surveyors, pursuant to the provisions of Section 356 of the City of Bombay Municipal Act, 1888.

1. It will be incumbent on every licensed surveyor, in all matters in which he may be professionally consulted, or engaged to assist and co-operate with the Municipal Commissioner and other Municipal officers in carrying out and enforcing the provisions of the City of Bombay Municipal Act, 1888, and of any by-laws for the time being in force under the same.

2. Every licensed surveyor will, in every case in which he may be professionally consulted or engaged, be responsible, so far as his professional connection with such case extends, for due compliance with the provisions of Chapters IX, X., XI. and XII. of the City of Bombay Municipal Act, 1888, and of any by-laws for the time being in force under the said Act, or such of them as may respectively be applicable to the circumstances of the particular case.

3. In every case in which a licensed surveyor is professionally concerned in connection with any building or work upon any premises, in respect of which a right to require a set-back has accrued, or is about to accrue to the Commissioner under the provisions of Sections 297, 298 and 299 of the said Act or any of them, it will be incumbent on such licensed surveyor to ascertain whether "the regular line of the street" has been prescribed under Section 297, and whether any portion of the said premises is required for the street, and no licensed surveyor must on any account or under any pretence whatever be a party to any evasion or attempted evasion of the set-back (if any) that may be required.

4. In every case in which a licensed surveyor is professionally concerned in connection with any building or work upon any premises designed or intended to be used for any purpose in respect of which the written permission or license of the Commissioner is prescribed by the said Act as a necessary condition to the establishments or use of such premises for such purpose, it shall be incumbent on such licensed surveyor, so far as his professional connection with such case extends, to see that all conditions prescribed by the said Act or by any by-law for the time being in force thereunder in respect of premises designed for or intended to be applied to such use, are duly fulfilled or provided for.

RULES FOR LICENSED PLUMBERS.

Regulations prescribed by the Municipal Commissioner, with the approval of the Standing Committee, for the guidance of licensed Plumbers, pursuant to Section 356 of the City of Bombay Municipal Act, 1888.

1. It will be incumbent on every licensed plumber, in all matters in which he may be employed, to afford every assistance in his power to the Municipal Commissioner, and other Municipal Officers, in carrying out and enforcing the provisions of the City of Bombay Municipal Act, 1888, and of any by-laws and orders for the time being in force under the same.

2. Every licensed plumber will, in every case in which he may be employed, be responsible, so far as his employment extends, for due compliance with the provisions of Chapters IX. and X. of the City of Bombay Municipal Act, 1888, and of any by-laws and orders for the time being in force under the said Act, or such of them as may respectively be applicable to the circumstances of the particular case.

3. Every licensed plumber to whom permission is granted under Section 322, clause (A), of the said Act, to open, break up, displace, or take up the soil or pavement of any street will be held personally responsible for due compliance with the provisions of Sections 323, 324 and 325 of the Act and for the payment on demand of any expenses which may be incurred by the Commissioner in restoring the street or pavement, or in enforcing or carrying in to effect any of the said provisions—

Read letter No. 11868, dated 10th instant, from the Acting Municipal Commissioner, to the Secretary, as follows :—

SIR,—I have the honor to draw your attention to Sections 355 and 479 (2) of the Municipal Act, and to request that the Standing Committee be asked to recommend the Corporation to fix the license fee for surveyors and plumbers.

As regards the fee for license to surveyors, it will be seen that it is a new proposal under the new Act, and after careful inquiry into the matter, I think that a fee of Rs. 75 per annum would be a reasonable fee.

As regards the fee for license to plumbers I may mention that a fee of Rs. 10 per annum is the present charge as fixed under the By-laws framed under Acts III of 1872 and IV of 1872. This fee should not be increased, but the Corporation should be recommended to fix the same sum.—I have, &c., F. L. CHARLES, Acting Municipal Commissioner.

The fees were fixed accordingly.

THE PROPOSED UNIVERSITY RESEARCH.

In connection with the offer of Mr. Jamshedji Tata to establish a University Research in India, the Municipal Corporation of Bombay at their Meeting held on 16th August 1900, considered the question of contributing towards the said University when the following discussion took place :—

The Corporation considered letter to the President from the Chairman, Provisional Committee, for the proposed University of Research, dated the 6th July, 1900 :—“ On behalf of the Provisional Committee I have the honour to forward, for the information of the Corporation, an opinion obtained from the Honorable the Advocate-General on the question whether the Corporation can legally make a contribution towards the maintenance of the University of Research if the buildings of the University have to be located outside the present Municipal limits. You will observe that the Advocate-General has no doubt that the Corporation can legally vote a grant if it wishes to do so. It appears from the resolutions of February 15, kindly communicated to me by your predecessor, that the Corporation appointed a Committee to advise as to the extent of the assistance to be given to the University. If the Corporation should, at this stage, be able to declare the amount of grant it is prepared to give to the University, such a pronouncement would greatly help the Provisional Committee in the important deliberations in which it is at present engaged.”

The Hon. Mr. Mehta proposed that in reference to the letter from the chairman of the provisional committee for the proposed University of Research, and the opinion received from Counsel, the Chairman of the Research University Institute Committee be informed that the Corporation did not think it desirable to arrive at any final determination in the matter till the Research Institute definitely established itself. He said the Corporation would do well to dispose of the matter that evening, because it would not be right to keep waiting the Committee who managed the Research University affair. It was a matter of very great importance, and it was natural that the Committee must themselves be anxious to come to some decision of their own in the matter. He had always been of opinion, and he was glad to see that he had the support of other members in the matter, that the Municipal Act must be read as confined, so far as its operations were concerned to the City of Bombay. As a set off against this argument it was asked how they could legally have voted money for the construction of the Vehar water-works. This, Mr. Mehta submitted, could be explained by the circumstance that special powers were given in the Act for dealing with such

works. It seemed to him that Mr. Lang's opinion, which had been sent to them, confirmed his own contention, and it meant, when read between the lines, that the Corporation could not go beyond the City of Bombay in voting any money for any educational object. It also seemed to him that the only reply that the Corporation could now give to the Chairman of the Research University Committee was that it was not desirable for them to take the responsibility of saying, whether they would help in getting the University established in Bombay or not. That task rested on the Institute Committee itself, and he did not think that it was right for the Corporation to take that burden on their own shoulders. The right course for them to adopt was that they should wait until the Research Institute had taken a definite shape and established itself, and when it established itself in Bombay it would be the time for the Corporation to say what assistance they could give from the Municipal fund to the Institute. Until then it would not be right for them to do anything in the matter. Particularly because their constitutional limits did not allow them to make a promise, which might or might not be fulfilled by the subsequent Corporations. It seemed to him that their own constitutional limitations did not permit them to go beyond the established facts. Taking this view of the matter, he submitted his proposition for the consideration of the meeting.

Mr. Unwalla, in seconding the proposition, said he wished to say that if any person could read the opinion of the Advocate-General between the lines, he would find it out clearly that the Corporation had no power to make a grant under the circumstances stated.

The proposition was agreed to.

THE TOBACCO, SNUFF AND GANJA TAX.

In 1866, the Government of Bombay in its letter to the Government of India (No. 146 General Department) submitting an application from the Bench of Justices, praying that the proceeds of the Tax might be restored to the Municipality, remarked :—"The taxes on Tobacco, Snuff and Ganja, on the other hand, are essentially local ones, and the whole expense of maintaining the Police and Fire Engine Establishment is now defrayed by the Municipality. Under these circumstances I am desirous to request His Excellency the Governor General in Council will be pleased to authorise the transfer of these taxes to the Municipality."

In compliance with this application the Government of India in its letter to the Bombay Government No. 3130, of 31st October 1866 said :—

“The Tax on Tobacco and Snuff in Bombay being of the nature of a local tax, the Governor General in Council was pleased to sanction its transfer to the Bombay Municipality ; but not the tax on Ganja, which is not local, and the revenue derived from it stands on the same footing as the revenue from opium licenses.”

STERLING CONTRACTS.

The following resolution of the Standing Committee was carried at a Meeting held on 25th January 1895 :—

Proposed by G. W. Roughton, Esq., seconded by Ibrahim Rahimtula, Esq.—

“That the Report of the Standing Committee, on the question of fixing exchange regarding No. 11934. works which are contracted for in sterling, be approved and adopted.

“That the Commissioner be requested to provide in future when the Municipality enter into contracts for works or supplies which are contracted for in sterling, and where the transaction is likely to extend over a considerable period of time, for fixing the necessary exchange forward as far as possible at the time of entering into a contract. That where it is not possible to so fix exchange forward that from time to time during the continuance of the contract, forward exchange be, as far as possible, secured to the greatest possible extent.”

Carried.

THE BOMBAY TRAMWAY COY., QUESTION.

On the 27th September 1899, under his No. 15949 the Commissioner wrote to the Municipal Secretary forwarding certain correspondence on the subject of the conversion of the Tramway in the City to electrical traction.*

The purchase of the Tramway Company formed the subject of a High Court suit and after several hearings judgment was given in favour of the Municipality.

* See Corporation Record for 1899-1900 under date 12th October 1899.

FIRE BRIGADE.

The first attempt that Government made to saddle the Municipality with the cost of maintaining the Fire Brigade was in 1859, but the Commissioners informed Government that they were bound solely by Section 29 of Act 25 of 1858 in their payment of the annual expenses of the Police and that therefore they could not admit the liability of maintaining the Fire Brigade.

History of
the Fire
Brigade.

In 1865 the Fire Brigade was worked in conjunction with the Police. In the beginning of that year the Bench sent Mr. Edington to England at public expense to qualify himself as Captain of the "New Steam Fire Brigade." The Brigade was at that time organised by Major Henderson, formerly Commissioner of Police. Beside six hand engines, the Municipality then possessed the following steam Fire Engines.

The "Roostoom" presented by Hon'ble Rustomji J. Jeejeebhoy.

The "Julbreedha" or "Water Increaser" 2nd size.

The "Londa" or "Torrent" of the 2nd size.

The "Vizwinarra" or "Extinguisher" of the 2nd size.

One was stationed at the Dockyard, one in Dongree, Cooly Street, one at Paidhoni, and one at Kamattipura.

They were horsed by the Omnibus Company who were bound to have a pair of good horses and drivers ready for each engine, day or night, whenever required. The contract price was Rs. 75 per horse per mensem including drivers.

Fire Brigade
taken over by
the Municipa-
lity.

The services of the Officers who were performing joint duties as Police Officers and Fire Brigade Engineers were taken over from 1st April 1887. From that date, the staff is a purely Fire Brigade one, the officers having no Police duties.

The Corporation on the 4th April 1889 appointed a Committee to report on the question of the organization of

the Fire Brigade. This Committee submitted the following report :—

"THE Committee of the Corporation appointed on the 4th April

"That a Committee consisting of the following Gentlemen be appointed to consider and report on the Fire Brigade as to what they consider the best organization, establishment and scale of pay for the Brigade. The Committee to have power to call for Municipal persons and papers and to take professional opinions."

"Major H. O. SELBY, *R.E., *Chairman*; Mr. F. B. CARROLL, Mr. T. BLANEY, Mr. G. COTTON,† KHAN RAHADUR MUNCHERJI C. MURZBAN, Colonel MEREWETHER, R.E., Mr. DOSABHAI FRAMJI, C.S.I."

*Resigned 13th May 1889.

ing the organization of the London and other Fire Brigades, and as to the best means of providing for the protection from fire the various districts of Bombay. The information thus obtained has, in effect, answered the purposes for which the Committee was appointed, inasmuch as the Fire Brigade establishment, provided for in the Budget estimate for the ensuing year, should be amply sufficient to provide for a really efficient and sufficiently numerous and thoroughly equipped Brigade.‡ The cost of the Brigade, as entered in the Budget Estimate for next year, is Rs. 1,50,000, in order to meet which charge the Corporation has imposed the maximum tax leviable under the Municipal Act, namely, $\frac{1}{4}$ per centum on the annual rateable value of property.

As this outlay should be sufficient to place the Brigade in a fairly efficient condition, the Committee cannot submit any further suggestions involving a further increase of expenditure on this head.

They concur, however, with the recommendations which, it is understood, is about to be made to the Corporation by another Committee to the effect that, in order to provide for the efficient training and disciplining of the new force, and to ensure that its operations at fires shall be really efficiently conducted, special means should be taken to engage the services of a first class officer to organize and discipline the Brigade at the outset, a higher salary if necessary than that entered in the schedule (Rs. 500 per mensem) being paid during such period as he may be engaged in the work of organization and training.

BOMBAY, 29th January 1890.

THOMAS BLANEY.
G. MEREWETHER.
E. B. CARROLL.
DOSABHAI FRAMJI.
MUNCHERJI C. MURZBAN.

Report of the Committee of the Corporation appointed to advise on the subject of the organization of the Fire Brigade.

1889, as per margin, whilst regretting that their report has been so long delayed, beg to state that, in the meantime, many enquiries have been made regard-

† Mr. Cotton is temporarily absent from Bombay.

‡ 138 persons in all, including 8 for Superintendence and 6 Engineers.

On 17th February 1890, the Corporation recorded the above report :—

In August 1890, the Municipal Commissioner reported the appointment of Mr. W. Nicholls as Chief of the Fire Brigade. This appointment was made in consonance of Corporation Resolution No. 6521 dated 30th January 1890, sanctioning such an appointment on Rs. 500 a month.

Subsequently an allowance of Rs. 100 a month was allowed this Officer as house rent.

The pay has since been increased.

Number of
Fires,

In the year 1898-9 there were 115 calls to fires, excluding 5 false alarms, of these 70 were extinguished by the Brigade appliances. In the remainder the attendance of the Brigade was not required as the fires were extinguished before the arrival of the Brigade.

The fires of 1898-9 show a decrease of 21 as compared with those of 1897-8 and compared with the average of the past ten years a decrease of 1.

Value of
Property
destroyed or
damaged,

The total value of property damaged by fire was Rs. 23,61,918, showing an increase of Rs. 3,36,451 as compared with 1897.

Quantity of
water used for
extinguishing
fires.

The estimated quantity of water used for extinguishing fires in 1898-9 was 28,77,300 gallons of which 27,20,000 gallons were taken from street mains and the rest from wells and tanks.

FINANCIAL.

Writing of the Account Department, Surgeon Major Pelly, President of the Municipal Commissioners in his report of 1865, states:—"This Department, as already mentioned has not been in a satisfactory state, and though a change of system has been introduced, it does not appear, even now, to be as perfect as there is every reason to hope it soon will be. Until very recently the accounts were kept according to a form laid down by the late Auditor, and simply showed the sums which were received or expended during each year, or any part thereof.

"If however (as Mr. Maidment states) 'Government or the Commissioners should wish to ascertain the true state of the whole affairs of the Municipality, or of any branch thereof *i.e.*, the Assets including outstanding liabilities, live and dead stock, and profit and loss, or of what the money in the Bank is composed, &c., the system would fail to give the information, and would involve very considerable labour in gleaming it'."

Continuing Major Pelly states.—"The only account books kept in the clerk's office were the bi-monthly cash books, Receipts, Ledger, Disbursement Ledger, Account Current with the Bombay Bank and the register of stores in charge of different officers. It is needless to enter into all the shortcomings of this system of keeping the accounts, from which the quarterly and annual statements for the Justices and Government were framed : one or two examples may however be cited.

"These returns could not be sent in until many months after they were due, and even then, they were by no means to be depended upon. On looking over the Annual return for 1863, I found a sum of upwards of three lakhs of rupees which was said to have been paid to the Main Drainage fund, but of which sum not one anna had been paid.

"In the Statement of Receipts &c., for 1864 it is shown that there was a balance on 31st December of Rs. 84,844 in favour of this fund. This sum is however purely fictitious. It is based upon the equally groundless statement that we had Rs. 1,27,052 as balance in hand on the 31st December 1863. But if the above mentioned item due to the Drainage Fund, is deducted, it will be seen that we were considerably in debt on the 31st December 1863, and that if we set aside the supposed balance on that day, and take merely actual receipts and actual expenditure for 1864, the latter exceeds the former by upwards of Rs. 40,000.

"It may however be stated that as far as can at present be ascertained, the sum of Rs. 9,05,601-5-5 entered in the above account as 'unadjusted advances and balances' is in reality money paid for work actually performed. That is to say, when a contractor applies for an advance, his work is *measured* and he is paid the value minus 10 per cent. which is kept as a guarantee of future faith. All sums so paid, though within the real value of good work performed, are entered as 'advances' until such time as the whole of the contract is finished and the work being measured up and approved, a final payment of all balances due is made. Upon this system, however, it was impossible to ascertain how we stood with regard not only to each work, but to works in general as we knew not, without wading through almost endless accounts how far we had to look back, nor could we at once point out when any particular contract account was closed."

Again the same writer says:—"The Accounts and other Departments being in such an unsatisfactory state, it can scarcely be supposed that the Auditor can be as efficient a check upon expenditure as he otherwise might be."

The following Government Resolution on the finances of the Municipality was issued :—

BOMBAY CASTLE 16th November 1871.

Resolution :—The Right Hon'ble the Governor in Council has received the explanation submitted by Mr. Crawford and Mr. Maidment in reply to the representations made by the Committee presided over by Mr. Hope, with reference to the financial condition of the Bombay Municipality and the efficiency of the action of the Controller of Municipal Accounts, and is constrained

Municipal
Finance. Go-
vernment
censure
thereon.

to express his surprise and displeasure at the state of affairs which has been brought to light, and at the grave irregularities and other acts of a wholly indefensible character which have been confirmedly admitted.

2. H. E. in Council fully recognises the ability, zeal, and energy displayed by Mr. Crawford for the six years during which he has held the post of Municipal Commissioner in Bombay and the great improvements which have been effected during that time in the state of the city and in all points connected with the health and material well being of its inhabitants. That much good work has been done of a character which will be permanent, and which will render future progress comparatively easy may be readily admitted; but while acknowledging to the fullest extent the benefits which have been realised during Mr. Crawford's tenure of office as well as the difficulties with which he has had to contend, in consequence of his entering upon his duties with an imperfect knowledge of the financial condition of the estate which he was called upon to administer, and also in consequence of the inadequacy of the means supplied to him in 1869 to put Municipal affairs on a sound footing, H. E. in Council cannot shut his eyes to the extreme improvidence and recklessness of many of his proceedings and to the culpable disregard exhibited by him to the restraints incidental to his position as the custodian and administrator of public property of great value, and the dispenser of large public revenues. With reference more especially to the loan obtained by the Municipal Commissioner with the cognisance of the Controller from the Bank of Bombay in October 1870, on the security of the promissory notes which belonged to the sinking fund required to be reserved for the repayment of the House Rate and Market Loans, Mr. Crawford if he had considered for a moment, must have been aware that Government could under no circumstances have sanctioned an act which was a direct evasion of the Law and has been correctly characterised by the Committee as a breach of faith with the public creditor. Mr. Crawford's state of health which rendered his further stay in India dangerous to his life has compelled him to resign this appointment and to proceed to Europe, and this circumstance has relieved His Excellency from the necessity of formally directing his removal from an office in which, notwithstanding his past good services and many eminent qualities, it would have been impossible to retain him with a due regard for the public interest.

Government
censure on the
Municipal
Commissioner,

3. The Controller of Municipal Accounts, Mr. Maidment has admittedly failed to discharge a most important duty for the right performance of which he was specially appointed and this after the precise character of his functions and responsibility had been defined and pointed out to him by Government Resolution No. 137 dated 20th January 1868. The plea put forward in his behalf is that he acted under the pressure placed

Government
Censure on the
Controller of
Municipal ac-
counts.

upon him by the Municipal Commissioner, but this cannot be admitted as an excuse for a plain and palpable breach of duty, though it may be looked upon as an extenuating circumstance in determining the penalty to be awarded. Mr. Maidment has tendered his resignation of his office of Controller, an offer which would have been at once accepted, if the exigencies of the situation did not require the retention of his services, on public grounds, for a short time longer. The Committee have borne testimony to the improvements which have been effected in Municipal book keeping under the superintendence of Mr. Maidment, and to the generally satisfactory condition of the accounts kept by him. It will depend on the further disclosures which may be made, and in the manner in which he may discharge the subordinate duties of Municipal Accountant, which it is proposed temporarily to confide in him, pending the amendment of the Municipal constitution, whether he will be retained in the service of Government, and provided with suitable employment on the final severance of his connection with the Municipality.

4. In reviewing the present financial condition of the Municipality H. E. in Council inclines to the conclusion that the picture drawn by Mr. Hope's Committee represents the position of the Corporation in the most unfavourable aspect. In calculating the funds which were necessary to place the affairs of the Corporation upon a sound and in good working order without selling any portion of the real property vested in the Municipality, the Committee were right in not taking into account the saleable value of this property; but in forming a secret estimate of the financial situation, the fact must be borne in mind that a large portion of the Municipal expenditure has been invested in immoveable property in the shape of Markets, Slaughter Houses, Vehar Water Works, Lands &c., which return a large income and form, irrespective of the loans raised upon these properties, a very valuable and productive estate. Government is not at present in a position to declare how far the alterations which Mr. Crawford has put forward in substitution of the figures given in the Committee's statement of liabilities, may be safely accepted; and on this point there must be further enquiry and report. It would seem evident, however, that to meet all known debts and obligations, and to give the Municipality a working cash balance of not less than Rs. 2,50,000 to start with, a sum of Rs. 15 Lakhs will be necessary; and an application will be made to the Government of India to obtain this sum on loan from the State; or if this concession cannot be made, by the exercise of the powers of borrowing possessed by the Municipality, on assignment of revenue which may be made available by a more economical management of the Municipal estate and judicious retrenchments. H. E. in Council does not consider it necessary to replace the sums which have been diverted from the House Rate Loan to the Markets, which sums were originally reserved for Drainage and Overbridges. The

item which should have been at the credit of overbridges represents a net saving, and any reserve fund for drainage does not for the present appear to be needed. H. E. in Council therefore, if the measure be approved of by the Justices, will be prepared to take the necessary steps to obtain the sanction of the Legislature to the appropriation of the sum of Rs 4,76,469 mentioned in paragraphs 6 and 21 of the Committee's Report, to the Markets.

5. Government have already advanced to the Municipality a sum of Rs. 2 lakhs to enable the Corporation to continue current payments and to prevent the evil consequences which must have resulted from the sudden cessation of the payment of the establishment of the Health Department and the Police, and it is proposed to give the Corporation such support as may be in its power to enable it to obtain the necessary funds to restore order to its finances. H. E. in Council has caused a Bill to be prepared which will shortly be published for the purpose of effecting such alterations in the Municipal Constitution as appear to him to be expedient in consequence of recent experience. This Bill will not become law without the fullest discussion and without giving the most ample opportunity for the expression of public opinion and it is not proposed that it should come into operation till June next. In the meanwhile it is intended that an Officer selected for his financial ability and capacity to deal with large undertakings, shall be appointed to act as Municipal Commissioner under the existing law for the purpose of revising Municipal establishment and applying sound principles of economy in all Departments. It will be his duty, on being supplied with the requisite funds to discharge all existing liabilities, and to place affairs on a sound basis and to make such suggestions for the more complete collection of the rates and taxes than has hitherto been accomplished, and for the reform of the Municipal administration on all points. H. E. in Council considers that during this interregnum it would be advisable to abolish the office of Controller and to entrust the entire responsibility which now devolves upon him to the Municipal Commissioner and thus save a portion of the Controller's pay to the Corporation. If the Bench of Justices should concur in this view orders will be given for the preparation of a short Bill repealing those parts of the Municipal Act which render imperative the appointment of a Controller and fix his salary and duties. This measure will be passed through the Legislative Council with as little delay as may be practicable ; and until that time Mr. Maidment may continue to officiate as Controller and he can afterwards be retained as Municipal Accountant on such reduced salary as to the Bench of Justices may appear suitable.

6. H. E. in Council will be glad to receive an expression of the views of the Justices on the several point on which their opinions have been invited with as little delay as possible ; and as Government has shown by its acts the sincerity of its desire to extend to the Corporation all the material assistance in its power

to extricate the Municipality from the difficulties in which it has become involved, he trusts that the public spirit of the Justices will induce them to co-operate cordially in the efforts which will be made to effect a permanent improvement in the state of Municipal affairs and to provide the City with an administration which while being approved of by Government will command the confidence of the public.

**The Account
System.**

The account system of the Bombay Municipality was established with the approval of the Bench of Justices in 1866 and after modifications made in 1869 on the suggestion of a Committee of which Mr. Chapman, then Accountant General, was President, was revised in 1871 by Sir Theodore (then Mr.) Hope. Then after further revision by Sir Charles (then Mr.) Ollivaut the system now followed was finally approved by the Standing Committee, Section 123 of the Municipal Act directing that "Accounts of the receipts and expenditure of the Corporation shall be kept in such manner and in such forms as the Standing Committee shall from time to time prescribe."

On the 9th October 1889, a Sub-Committee of the Standing Committee reported that after having gone carefully through the appendices to the Commissioner's Administration Report for 1887-88, they could only recommend the omission of the Dead Stock return and of certain unimportant returns in the Engineer's Department.

On the 25th July 1892, Mr. W. L. Harvey, then under Secretary to Government, General Department, in his letter No. 2556 forwarded the following extracts paragraphs 7 and 8 of a letter from the Accountant General, containing certain remarks by that Officer on the account system of the Bombay Municipality as disclosed in the administration Report of the Municipal Commissioner for 1890-91 :—

*Extract paragraphs 7 and 8 of the Accountant General's letter
No. $\frac{Q.A.}{656}$, dated 11th April 1892.*

7. "The accounts, as published in the Administration Report, seem to me so voluminous as to be of comparatively little use, and if my advice were asked, I should certainly suggest that they should be condensed by the adoption of a tabular form and by classifying the Revenue and Expenditure under suitable major, minor and detail heads. There are several items in these published accounts which I find myself at present unable to understand. To begin with the words "including transfers" in

the heading needs explanation, and I note below other items which a somewhat casual scrutiny by my outside Audit Department of the accounts has shown to be open to question.

The entries as profit on account of Building Certificate forms, Repair Certificate forms are probably the sale proceeds of the forms. The profit would be the difference between the cost and the proceeds.

Interest and profit on Loan and Reserve Fund investments. Is it correct to regard these items as profit? I understand that the amount shown as "total interest received" is the 2 per cent. on Current Account balances with the Bank and interest on Government paper. This amount should, I think, be taken to reduce the charge for interest at 4 and 5 per cent. paid by the Municipality on the unspent Loan Funds in deposit or invested in Government or other securities, the result in that case would probably show a loss.

Nominal Profit on Stock adjusted Rs. 72,175-7-0. I do not understand what is meant by "Nominal Profit," unless it be the difference between the cost of stores and the amount at which charged to Departments and works when issued or used.

I find the Bank of Bombay credited and debited with the Cash Deposit Account of Rs. 25,12,390-2-8, but I cannot trace the other Cash Deposit accounts for Rs. 8,01,432-8-0. Then there are further Deposit accounts with the Bank of Bombay at pages 140 and 141. These may be the transactions as they passed through the accounts during the year, but the entries as they appear are unintelligible to me; besides I cannot find from this account the position of any Deposit or Investment account. The account opens and closes with a "cash balance," which must be considerably below the actual balances of funds with the Corporation. I cannot find it stated what the balances are, but I notice at page 140 that besides a large investment in Government paper, there was Rs. 12,60,791 in cash deposited with the Bank of Bombay.

Some time ago the Municipality stated that the average balance of Loan Funds alone amounted to over 18 lakhs, whereas this account gives the impression that at the end of the year the Municipality had only Rs. 8,08,157.

In statement No. 4, the net premium received on loans raised from the public is included in the Schedule of liabilities. These amounts are not repayable, they form items of profit, and should, therefore, be treated as assets, for the same reason the "Commission on private works is not a liability but an asset.

8. The Act required the Auditors to submit a report upon the accounts, but the report submitted by them is, I think, needlessly lengthy, occupying 50 printed pages and conveying much information already furnished by the Commissioner's Report, the Financial Statements and the Departmental Reports. It should, in my opinion, be sufficient for the Auditors to certify that the Financial statements, published with the Administration Report, are correct, and that they have verified the balances of cash and Government securities belonging to or deposited with the Corporation, by an examination of the Bank Pass Books, Safe custody receipts and the cash and Government Promissory Notes in the office. Any irregularities observed in the course of audit should also be brought to notice. If these points were attended to nothing more would be necessary. I do not find it clearly stated that any verification of balances was made by the Auditors at the close of the year—a most important portion of their duty."

The letter was referred to the Municipal Commissioner who reported as under.—

No. 11619 of 1892-98.

BOMBAY, 27th August 1892.

TO THE MUNICIPAL SECRETARY.

MEMORANDUM.—

The Commissioner has the honour to forward to the Standing Committee a very full and careful memorandum † by the Chief Accountant on the Accountant-General's comments embodied in the statement forwarded to the Corporation under Government letter No. 2556 of 25th ultimo.

The Accountant-General commences by criticising the Chief Accountant's Account Statement No. 3, which will be found at pages 111-143 of the last Administration Report. There is no doubt that it is an exceedingly full and minute one, but the fault, which is almost invariably found with accounts and statements prepared by the Chief Accountant and Commissioner in the Corporation and Standing Committee, is that they do not give enough information, not that they give too much. The several items of account comprised in the statement referred to are arranged under major, minor and detail heads; as to the suitability of the classification, the Commissioner will say nothing, and they could no doubt be greatly condensed; but the object of their excessive minuteness of detail is to convey as much information as possible primarily to members of the Corporation who are familiar with most of the causes of expenditure and sources of revenue, though they may not be readily intelligible to those who are not. The entry under Public Health Department Disbursements "VI.—New Live and Rolling Stock" (page 115), would, no doubt, be incomprehensible to many people, but the members of the Corporation are at once aware that it means more bullocks and carts. Whether this statement is too full or not is a question not of accounts but of administration.

† See pages 275 to 285. Corporation Record Vol. XVI Part II.

Turning to the items specially criticized, the first has been sufficiently dealt with by the Chief Accountant. As regards the 2nd—"Interest and Profit on Loan and Reserve Fund Investments"—the Chief Accountant has explained the facts, and the Commissioner cannot think that the course suggested by the Accountant-General would be either as convenient or equally in accordance with law with that now adopted. The law requires that interest and profit arising out of investments made by the Corporation shall be credited to the Municipal Fund. And this is what is done. To credit either the one or the other, not to the Municipal Fund but to the interest charges on the particular loan from which it has accrued, would hardly be consonant with the letter of the law, while it would have the inconvenient consequence that an annual provision of interest and sinking fund on loans would become an uncertain factor, rising and falling with the probabilities, which cannot be accurately foreseen, of premia and interest. It may be added that in the Port Trust accounts, which are audited by the Accountant-General, interest and profit on investments and loans are treated substantially in the same way as here, and in the account of both the Provincial and Imperial Governments, interest on loans is also credited to general revenues. (*Vide* Port Trust Administration Report for 1890-91, pages 18 and 20; *Government Gazette* for 25th instant, page 906.) The remaining heads of criticism have been dealt with by the Chief Accountant as fully as I could deal with them, and I will therefore pass them by.

H. A. ACWORTH,
Commissioner.

The Standing Committee thereupon framed a resolution in terms of the Commissioner's letter and the Chief Accountant's remarks which was submitted to the Corporation and the latter body decided to address Government in terms thereof.

Subsequently the following communication was received from Government:—

No. 1469 OF 1893.

GENERAL DEPARTMENT,

BOMBAY CASTLE, 27th April 1893.

To THOMAS BLANEY, Esq., J.P.,

President, Municipal Corporation, Bombay.

SIR,—I am directed to forward herewith copies of letter from the Accountant-General, No. OA—34922, dated 30th March 1893, and accompaniments, on the question of amending the financial statements published in the Annual Administration Report of the Municipal Commissioner for the City of Bombay, and to state

that Government have no doubt that the Corporation will give careful consideration to the Accountant-General's criticisms and recommendations.—I have, &c.,

W. L. HARVEY,
Under-Secretary to Government.

No. OA.—34922 of 1893

OUTSIDE AUDIT DEPARTMENT,
BOMBAY, 30th March 1893.

TO THE CHIEF SECRETARY TO GOVERNMENT,

Financial Department, Bombay.

SIR,—I have the honour to return the papers received with your memorandum No. 94, dated 10th January 1893, on the subject of the financial statements published in the Bombay Municipal Administration Report for 1890-91. Some of the difficulties to which I referred in my letter of April last have been explained in the letter of the President of the Corporation and the memò. of the Chief Accountant, but I am still of the opinion that my main contentions were just.

2. I see that I misunderstood the entry regarding the profit upon Building and Repair Certificates, but the practice of the Municipal Account Office in such matters does not appear to be uniform, as the full cost of Town-duty Receipt Forms and Tender Forms is entered at pages 114 and 118. It hardly seems worth while to keep a Profit and Loss Account for a few printed forms. It would, I think, be sufficient to keep a Stock Account charging expenditure as a municipal charge and treating recoveries as revenue.

3. There is also an apparent want of uniformity in the matter of interest upon Deposits and Investments, which are not always credited as revenue but are sometimes deducted from expenditure, as at page 133, where the item of Rs. 12,390-2-8 is so deducted. I am still disposed to think that interest derived from investments of money which does not belong to any special fund, such as the Sinking Fund, ought not to be treated as revenue. But even taking it as a receipt, a comparison with interest payments can easily be made as will be seen from the Statement A, which accompanies this letter, and to which I shall refer later on.

4. The involved procedure for adjusting the nominal profit on Stock seems to me quite unnecessary. Stock is either purchased for re-issue as in the case of similar or workshop materials, or not for re-issue as in the case of furniture. In the former case it would be simpler to debit the stock account at once, dispensing with the debit entry as expenditure and the credit entry to surplus receipts. In the latter case the price of the Stock might well be charged as expenditure at once.

This is the Government system, and it is found convenient. The head of the Department served certifies each year that the Stock on his Stock Account is in his possession, or accounts for losses.

5. The arguments advanced in support of the practice of showing premia upon loans as part of the Municipal liabilities appear to me to be unsound. These premia are not due for repayment to debenture holders, and can, without inconvenience, be treated as revenue. It is true that in the Port Trust Accounts the discount on loans is entered as an asset, but the argument that, if this be correct, it is equally correct to treat premia as liabilities, is not a fair one. The procedure adopted by the Port Trustees was approved by the Auditors, because in their case it was a necessity. Their loans were issued at a loss, but the full face value of the debentures had to be brought upon the books as a liability, because the Trustees were bound to repay it. It was inconvenient, and in fact impossible to charge off the discount at once as expenditure, because it would then have been impossible to apply the revenue of the year in the manner that the Trustees were required to apply it. It was accordingly arranged, to meet this difficulty, that the discount should be held under a Suspense Account, which should be cleared by yearly appropriations from revenue, credited to a Sinking Fund. No similar difficulty exists in the case of the Municipality, and I cannot understand for what reason the President of the Corporation assumes that, unless premia are shown as liabilities, they cannot be utilised for expenditure on works. No analogy can be drawn from the Reserve Funds of Banks and Companies, as these are created by the transfer of a certain portion of the profits of each year to the Reserve Fund.

6. The Chief Accountant's statement in paragraph 4 of his memo. that uncollected revenue is not brought to account seems opposed to his statement made in paragraph 23 and to the accounts. Thus at pages 188 and 189, Rs. 2,114-2-10 are credited and Rs. 8-8-2 debited as commission upon private works. A further debit appears at page 129 for "Loss on account of Private-works, irrecoverable bills sanctioned to be written off, Rs. 6,649-10-6." The statement of Liabilities shows a balance of Rs. 5,289-6-1 as the receipts for these works, whereas the write-off entry leads to the conclusion that there was a net loss. The loss on account of irrecoverable bills has not apparently been deducted from the credits but shown as part of the charges.

7. The main contention in my previous letter was that the statements published are too voluminous, and that the figures should be condensed by being shown under suitable major, minor, and detailed heads. The Chief Accountant describes the way in which the present forms came into existence, but little advantage will be gained by discussing their history. The question rather

is, whether they are suitable for the purpose for which they are intended, which is the information of the tax-payer, or whether changes will make them more suitable for that purpose. I have advocated, and still advocate, a change on the ground that the statements are not complete, simple, clear or concise. They are not only incomplete, but also so difficult of comprehension as to have completely puzzled experienced Accountants in my office, and I have had to apply for information from the Chief Accounts Office, which has been most readily afforded. With the assistance of information thus furnished, a set of statements* has been prepared, which I now submit for consideration, venturing to hope that they will be considered not only by Government, but also by the Corporation to be better suited to accompany the Administration Report than those which I have been asked to criticise.

8. These specimen statements (which have been filled up for 1890-91 as far as the available information has permitted) are more complete than those which have been published; in that they included the transactions of the School Fund and the payments made to the Sinking Fund and the Municipal Building Fire Insurance Fund, which are altogether omitted from the Statements published in the Administration Report. It is, no doubt, convenient to keep a separate account of the School Fund, but Section 120 of the Municipal Act requires that the part of Municipal revenues spent on education shall be credited to a separate heading in the Municipal Accounts. It therefore seems necessary to incorporate these transactions in the general accounts at least once a year. Information as to how the Educational grant was spent is given in the Municipal Commissioner's report at page 37, but it finds a place neither in Statement No. 3, where by law it should be, nor in the Joint-School Committee's report, where the public would probably next look for it. The law also requires that, when a Sinking Fund is created, it shall be set apart and used only for repayment of loans. I do not for a moment imagine that sums due to the Sinking Fund have been misapplied, but the published accounts do not make it clear that they have been properly applied. In 1890-91 the Municipality paid Rs. 37,775 to the Sinking Fund and received Rs. 12,402 as interest due to it. The latter sum has been entered as ordinary revenue, and the former does not appear as a separate item (because there is no separate head under which it could have been taken), but is included in the item of Rs. 1,51,229-9-9 at page 141 of the report. The Corporation must naturally desire to make the transactions with regard to this Fund as clear as possible. Its position is explained at page 12 of the Municipal Commissioner's report, but it ought also, I think, to be exhibited in the Financial Statements.

* See Corporation Record.

9. The Statements which have been drawn up in my office have, for conciseness and simplicity, been condensed from the Statements as published, the figures being re-arranged as far as the information available has permitted. Statement A shows, in accordance with Sections 118, 120 and 121 of the Act, the Municipal revenue and expenditure under major heads only, and gives the surpluses of the year in the General, Water-works, and School Funds. Statement B shows the same expenditure under major, minor and detailed heads, and also includes those transactions of the year which do not affect Municipal revenue, such as Debt, Deposit and Advances. As Appendices to Statement B, there are two Schedules only partially filled in for (a) New works constructed out of revenue and (b) Loan works. As it seems to me desirable that the actual sums spent shall be capable of comparison with the sanctioned grants, the details are given separately. These Schedules also show the balances of loans which are unexpended, and will, I consider, serve a very useful purpose.

10. No balance sheet accompanies the report for 1890-91, though such a statement is, in my opinion, essential. Such a balance sheet is to be found in Statement C, which has been drawn up on the supposition that the figures in the Assets and Liabilities Statement of the report are correct. Necessary additions have been made and the figures have been re-arranged so as to show the true position of the Municipality. The note to the closing debit entry refers the tax-payer to the works, which represent the money spent in excess of the ordinary revenue of past years.

11. The fuller examination of the accounts, which has been made since the present reference from Government was received, has disclosed some other matters which appear open to criticism, but I shall not refer to them. If the forms of statement which I propose are approved and adopted, the mistakes which seem to me to have been committed will disappear. A considerable amount of pains has been taken to show as clearly as possible what seems to my office the most appropriate manner of representing to the public the Municipal transactions of the year, and I trust that I have not given cause for the Corporation to imagine that the work has been carried out in an unfriendly spirit. My sole desire has been to give them the benefit of the experience of a Department of Government which has a large experience with public accounts.—I have, &c.,

A. F. COX,
Accountant-General.

Nothing however appears to have been done in the matter of changing the system of Accounts.

The mode in which contracts were let in 1850 materially differed from the present system. Then the plans and estimates of all new works were in the first instance approved by the Board and Bench and forwarded to Government for sanction. On the sanction of Government being received, an advertisement was inserted in the *Government Gazette* to the effect that verbal tenders for their execution will be received on the day and hour specified, at the office of the Superintendent of Repairs, where the plans and estimates were kept for public inspection during the interim. At the time fixed, there was generally an attendance of about 20 contractors. The work was then put to Dutch auction, at the amount of the Engineer's estimate, and was ultimately knocked down to the lowest bidder. The names of all competitors and the amounts of the three lowest tenders, were recorded, a copy of such record being forwarded to the Board, with a recommendation that the contract should be given to the lowest bidder (if unobjectionable) and on confirmation by the Board the work was commenced. Under the Municipal Act III of 1888 at present in force (1900) contracts are advertised in the local newspapers English and Vernacular, not in the *Government Gazette*, and tenders in writing are received by the Municipal Commissioner, each tenderer has to deposit a certain amount of money for the faithful performance of his contract. The lowest tender is usually accepted, if for an amount of Rs. 500 by the Commissioner, if for an amount of Rs. 5,000 and under by the Commissioner to be reported to the Standing Committee and above that amount with the approval of the Standing Committee.

The Standing Committee on 4th October 1900 considered the following :—

Memorandum from the Commissioner, No. 16472, dated the 27th September 1900—Forwarding, for sanction to the proposal therein made, copy of a letter to his address,

No. 4068, dated the 26th July 1900, from the Chief Accountant, as follows :—

“ I have the honour to address you in reference to the system that at present exists in this department in booking expenditure incurred against budget grants. The practice is to introduce the outlay into the main accounts through the day books only when the cheque has actually been handed over to the party to whom it is due. In my subsidiary books, however, recording the progress of outlay against budget grants, *i.e.*, in the tabulations and registers of works generally, the amount of a bill is posted as soon as it is passed for payment. The result is that up to any specified period the ledgers of my office show the disbursements as actually made, whereas my tabulations and registers of works generally show the liabilities incurred and passed for payment though not finally discharged plus the payments actually made. 2. Apart from the fact that there are thus introduced into my books two sets of figures for the same period, making the reconciliation of my subsidiary and main books almost an impossibility, the system of introducing into the main accounts only payments actually made, thus excluding all outlay for which we have admitted liability, is in my opinion a vicious one. The weekly accounts never represent our actual outlay and inferences drawn from the figures therein booked are apt to be fallacious ; grants have to be renewed which would not otherwise be necessary, and as pointed out differences occur in the books kept in my own office. The system is one which has no warrant in either Government or Commercial accounting and I do not see why we should continue to follow it. 3. What I would suggest to remedy the existing deficiency is to debit the amount of any bill passed for payment to the service head concerned at once through the day book, credit being at the same time afforded to a head ‘Cheques payable,’ for all payments to be made by cheque. When the payments are actually made the head ‘Cheques payable’ will be debited. The head ‘Cheques payable’ is not *absolutely* necessary, but it is introduced as a precautionary measure to enable the Auditors and the Secretary who look after the post-audit work to see that all expenditure already brought against a service head is duly supported by a subsequent actual disbursement by cheque. 4. If you approve of my proposals, I shall be glad if you will get the Standing Committee’s sanction thereto under section 123 of Act, III of 1888.”

Resolved : “ That with reference to the Commissioner’s memorandum No. 16472, dated the 27th September 1900, the Standing Committee approve, under section 123 of the Municipal Act, III of 1888, of the change proposed by the Chief Accountant in the existing system of booking expenditure incurred against budget grants.”

*Statement showing the estimated income and expenditure
of the Municipality from the year 1867.*

Years.				Estimated Income.	Estimated Expenditure.
				Rs.	Rs.
1867				29,30,250	30,06,167
1868				33,15,618	47,46,097
1869				33,18,833	31,84,413
1870				34,48,593	34,38,294
1871				35,11,115	34,10,285
1872				30,54,729	30,48,379
1873				35,00,731	32,88,958
1874				33,74,731	21,42,272
1875				32,79,057	31,29,057
1876				31,06,877	29,85,881
1877				30,84,000	29,50,000
1878				32,82,500	32,32,500
1879				36,06,850	31,56,850
1880				37,17,377	31,77,377
1881				39,90,250	34,76,255
1882-3				38,12,650	33,18,891
1883-4				39,47,988	38,03,588
1884-5				41,40,550	37,23,045
1885-6				43,81,750	42,81,750
1886-7				43,95,950	46,12,950
				3,17,000 for Tansa.	
1887-8				49,57,050	48,57,050
1888-9				51,89,750	52,32,250
1889-90				53,70,200	52,24,564
1890-91				60,47,300	59,40,194
1891-92				63,39,675	61,58,371
1892-93				75,50,317	66,32,978
1893-94				77,45,820	64,30,488
1894-95				80,24,500	62,57,211
1895-96				80,59,300	63,55,166
1896-97				85,55,700	85,55,700
1897-98				88,15,100	69,19,495
1898-99				81,27,600	72,54,300
1899-1900				88,15,000	79,49,400
1900-1901				99,20,000	84,92,094

In 1866	The House rate was	6	%	Police Rate	3	%	and Lighting	1	%
" 1876	" " " "	6	"	" " "	2	"	" " "	2	"
" 1886	The consolidated rate was	8	"	plus	2	"	for Tansa.		
" 1896	" " " "	8	"	" " "	1	"	for Fire Brigade.		
" 1900-1901	" " " "	12	"	" " "	1	"	" " "		

PRESIDENCY BANK BILL.

The letter * from Government on the Presidency Bank Bill was on 11th January 1900 referred to a Committee for report. The Committee reported † thereon on 23rd of the same which report the Corporation adopted and addressed Government in terms thereof.

SHORT PERIOD LOANS FROM THE PUBLIC.

The report ‡ of the Committee on the proposal to receive short period and other Loans from the general public was approved and adopted by the Corporation at their meeting held on 23rd April 1900, and Government was addressed accordingly. Government replied under letter No. 3577 dated 9th July 1900 as under :—

“ I am directed to acknowledge the receipt of your letter No. 1154, dated the 28th April 1900, stating that Municipal financing will be greatly facilitated and temporary monetary difficulties will be more easily met if the Municipality can obtain from Government powers similar to those granted to the London County Council under Statute 60 and 61, Vic. C. 220.

“ 2. In reply, I am directed to suggest that it might be expedient for the corporation to ascertain from other Presidency Municipalities whether any action has been taken by them in the same direction or is thought desirable and feasible. Should the replies received be encouraging, His Excellency the Governor in Council will be glad to consider the proposals of the Corporation, but it will in his opinion be convenient that they should be submitted in the form of a draft Bill on which discussion can be invited.”

This letter was referred to a Committee for report.

GARDENS.

The history of the Victoria Gardens is tolerably well known to the citizens of Bombay. The Bombay Agri Horticultural Society originally possessed gardens at Sewri. These gardens which were required by the Municipality to provide a Christian cemetery on the closing of the Burial

Victoria
Gardens.

* See Corporation Proceedings dated 11th January 1900.

† See Corporation Proceedings dated 1st February 1900.

‡ See proceedings of the Corporation dated 23rd April 1900.

grounds at Sonapore and Colaba, were exchanged with the Agri Horticultural Society for the Mount Estate granted by Government for the purpose. The deeds vesting the Mount Estate in the Agri Horticultural Society, were, however, never completed, and the Society, having got considerably into debt, practically ceased to exist. Under these circumstances the Municipality was obliged, on account of certain considerations to discharge the debts of the Society, and Government agreed to make the Municipality a present of the Mount Estate, for a public garden, except the spot on which the Victoria Museum stands and the space immediately surrounding it.

At the commencement of 1873, Dr. Gray, Honorary Secretary of the Agri Horticultural Society was in charge of the gardens. He resigned his post early in the year, and Mr. G. W. Derry was good enough to assume temporary charge, pending the formation of the new Corporation. Towards the end of 1873, Colonel Moyle was appointed Superintendent of the Gardens on a salary of Rs. 150 a month, with the use of the house. He built a great portion of the boundary wall of the gardens and considerably improved the drainage besides making the gardens very gay and attractive in the early months of 1874.

Mr. Ravenscroft, the acting Municipal Commissioner, was however much dissatisfied with Colonel Moyle's work. He had expended very nearly the whole sum at his disposal in the earlier months of the year leaving nothing to pay for a large consignment of seeds which had been ordered out from England and not sufficient to maintain the garden in decent order during the monsoon and Autumn months. At the end of the year Colonel Moyle was not reappointed. He was succeeded by Mr. Lock who did a great deal for the gardens.

In 1875, Mr. R. MacEwen, Assistant Engineer was placed in charge of the gardens in addition to his own duties. He retired on pension and was succeeded by Mr. Carstensen, who died. At present Mr. Mahaluxmiwalla holds the appointment.

The Corporation on 18th June 1880, adopted the following amendment to the Bylaws:—

“The Victoria and other Municipal Gardens within the city of Bombay shall be open to the public daily from sun rise to 7 p. m. or to 10 p. m. on moonlight nights,

or at such hour as shall be stated upon notice boards to be daily placed at each entrance to the gardens : provided that the Municipal Commissioner shall have power to close any or all such Gardens for the purpose of carrying out therein any special work connected therewith. Previous notice of such closing shall be given in at least one English and one Vernacular local newspaper. The public shall have free access to the Gardens except on special occasions when the Town Council with the sanction of Government may reserve them for public Exhibitions and amusements and a fee may be charged for admission. In all such cases previous notice should be given by the Municipal Commissioner in at least one English and one Vernacular paper. Visitors to the Gardens, shall not pluck, injure, or touch any fruit, flowers, trees, plants &c. within the Garden or in any way interfere with the arrangement of any flower bed, plantation, tree, plant, shrub, flower, &c., and they must confine themselves to such paths and other places as are set apart for promenading."

On the 20th February 1889 the Municipal Commissioner (Mr. E. C. K. Ollivant) in his * letter No. 19645 submitted a scheme for the improvement of the Victoria Gardens and the Zoological collection therein. The suggestion was made to invite the zoological Committee of the Natural History Society to constitute themselves Honorary visitors and to pay periodical visits to the Gardens and record their remarks and suggestions in a book to be kept for that purpose.

The Standing Committee submitted the proposal to the Corporation for their consideration.

The Corporation on the 17th June 1889, approved of the Municipal Commissioner's proposals and requested him to prepare an estimate of the various improvements suggested and for the annual expenditure necessary for maintaining the zoological collection when such improvements are carried out.

The levy of admission fees to the Victoria Gardens was after a short time abandoned and the gardens are at present open for the free use of the public.

* See Page 571, S. C. Record for 1888-89.

The following proposal to levy admission fees was submitted *viz*:—

Tuesday, Thursday and Saturday up to 4 P. M.	1 anna.
Tuesday and Thursday after 4 P. M.	2 annas.
Saturday „ „ ...	4 „

The North-
brook Garden.

In contemplation of the visit of H. E. the Right Hon'ble Lord Northbrook, G. M. S. I. Viceroy and Governor-General of India, a Special Committee of the Bench of Justices was appointed on the 9th October 1872 for the purpose of drawing up and presenting in the name of the Bench, a loyal address to His Excellency by Her Majesty's Justices of the Peace on behalf of the City of Bombay. In order to give effect to the proposals made by this Special Committee, the then Sheriff of Bombay, Mr. Dossabhoy Framji convened a Public Meeting of the inhabitants of this city in the Town Hall on the 4th November following when amongst other resolutions, it was unanimously agreed that a voluntary subscription list be opened under the name of the "Governor-General Reception Fund" and that the application of this Fund be committed to the Special Committee with a view to the formation of a Public Garden, to be called the "Northbrook Garden" on such site in the Native Town as should be decided on by the Committee, in commemoration of the visit to Bombay of the Viceroy of India. The subscriptions amounted to Rs. 25,336. On 5th September 1873, the Municipal Commissioner was requested to take charge of this fund and to carry out the scheme. A site at the Junction of Grant Road and Trimbuck Parashram Street was selected. Government gave the grant on the condition that the Corporation would maintain the Garden. This garden is still in existence.

The University Garden was designed by Mr. M. C. Murzban C. I. E. when he was Executive Engineer Presidency, and subsequently improved by the Hon'ble Mr. Birdwood. The Elphinstone Circle Garden was constructed within a month on the occasion of the visit of the H. R. II. the Duke of Edinburgh.

The Garden at Bazaar Gate was laid out by the Esplanade Fee Fund Committee.

The other Gardens were laid out at the expense of the Bombay Municipality.

Nine public gardens were maintained during the 1899-1900. Nearly 11 lakhs of people visited the Victoria Gardens or about 3 lakhs more than in the previous year, the figure now nearly coming up to the average of the years preceding the advent of the Plague. Several important improvements were made in the Victoria Gardens and the other gardens were kept up in their usual condition. The total expenditure on gardens was Rs. 62,083, of which Rs. 53,716 were spent on the Victoria Gardens.

Public
Gardens.

The following public gardens are maintained by the Municipality :—

- (a) Victoria Gardens.
- (b) Elphinstone Circle Garden.
- (c) Northbrook Garden.
- (d) Malabar Hill Garden.
- (e) Bazaar Gate Garden.
- (f) Falkland Road Garden.
- (g) Dicks Tank Garden.
- (h) Municipal Office Garden.
- (i) Sir Cowasji Jehangir Garden.

VICTORIA AND ALBERT MUSEUM.

Some additions were made to various sections of the Museum, and the usual care was bestowed upon the preservation of the specimens in the various sections.

The Museum was open to the public for 313 days during 1899-1900, and the total number of visitors was 683,277 as against 656,840 during the preceding year. The daily average of visitors was 2,182. The number of visitors for the past five years is given below:—

Year.	No. of Visitors.	Daily Average.
1895-96	749,299	2,378
1896-97	584,865	1,874
1897-98	641,506	2,042
1898-99	656,840	2,098
1899-1900	683,277	2,182

--- DRAINAGE.

Mr. H. A. Acworth's book on the Drainage of Bombay contains the whole history of this important subject.

The Corporation Proceedings of 18th January 1900, contains the following reports of Mr. W. Santo Criump :—

1. Shone system, its actual working in the city.
2. Flushing sewers, including the use of sea Water for the purpose.
3. Electrolized Water.
4. House connections—whether it is possible to reduce the cost of them, and if so, in what way.

Mr. Baldwin Latham's report on the Drainage of Bombay forms part of the Municipal Secretary's Library.

Coal consumption at Love Grove Pumping Station,

From April 1898 to March 1899, about 3,481.18 tons of Coal was consumed, at the Love Grove Pumping Station; and the average number of gallons of sewage pumped during the same period was 364,932,826.

LEASING OF THE MALABAR HILL HANGING GARDENS.

On the 19th April 1900, the Corporation on the motion of Dr. N. N. Katrak, seconded by Mr. K. N. Wadya approved of the acceptance of the arrangement proposed by the City Improvement Trust for the leasing of the Malabar Hill Hanging Gardens on condition that the Trust bears half the legal expenses.

VACCINATION.

The Corporation on 7th December 1899 considered letter from the Commissioner, No. 19571, dated the 31st October 1899 :—

" 1. The Corporation, under their Resolution No. 924 of the 8th May 1899, approved of the Vaccination Department performing vaccine operations at Bandra once a fortnight on certain conditions.

" 2. The Sanitary Commissioner for the Government of Bombay has suggested to me that vaccine operations should also be carried on at Kurla, the Municipality of Kurla having agreed to pay to this Municipality a sum of Rs. 100 per annum for doing the work once every three months. He adds 'the proposal, if agreed to, will tend to better work in Kurla and

consequent benefit to the City of Bombay, and in addition will lead to the introduction of compulsory vaccination in Kurla, which will add to the benefits conferred.'

"3. It will only be necessary to the Corporation to increase the contingent allowance to the Vaccination Department by Rs. 100.

"4. The Executive Health Officer recommends the acceptance of the proposal, and I submit it for the approval of the Corporation."

Proposed by Karsandas Chabildas, Esq., seconded by D. M. DeSilva, Esq.—

"That the Corporation approve of the arrangement No. 9069. proposed in the Commissioner's letter No. 19571, dated the 31st October 1899, for the Vaccination Department performing vaccine operations at Kurla once every three months." (7-12-99.)

Carried.

ENGINEER'S DEPARTMENT.

In the year 1810 the following complaint was made of the state of the roads :—

Bad condi-
tion of roads.

Bombay to wit. The Jurors of our Lord and King upon their oath present as a public nuisance the state of the roads throughout the Island notwithstanding the late increased taxes for the purpose of putting and keeping them in repair.

GRAND JURY CHAMBER,)	CHARLES FORBES,
12th May 1810.	<i>Chairman.</i>

G. LAKIN. C. SHUBRICK. W. B. CROZIER. JOHN WILLIAMS. THOMAS TURNER. N. TUCKER. C. KEYS. EVAN LLOYD. THOMAS H. DAVIES. J. G. REMINGTON.	J. SHROPUELL. J. H. PELLY. THOMAS REDDOCK. J. M. ROBERTSON. W. MAKINTOSH. J. H. CRAWFORD. C. LEAMCUTT. J. PAVIN. J. CALDER. P. BROWN.
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Repair of
Roads.

In the year 1809 and for periods prior and subsequent to that year, Government always paid part of the expenses of the repair of roads as on 2nd October 1809 a letter from Government dated 9th September 1809 was laid before the Bench, advancing to the Board Rs. 12,000 for the repair of the roads. In that year Mr. Sorabji Byramji and Mr. Mahomed Hussan were contractors for the repairs of roads which they used to undertake in consideration of a sum of Rs. 785 per monsem for certain portions of the Town.

The repair of roads were in charge of the Surveyor of Roads and the Superintendent of Police but on 5th September 1808, a Committee which comprised of Mr. Fell, Captain Cowper, Messrs. Ashburner, Briscoe and Morley reported that the contract for the repairs of the roads should no longer continue in the Surveyor of the roads and the Superintendent of Police and that the office of Surveyor of Roads should be separated from the Superintendent of Police and that the roads should be repaired by public contract. This was done.

The cleansing and repairing the Streets of the Town and the application of the Assessment Funds to those purposes were by Act 33, George 3, Chapter 52, under the exclusive direction of His Majesty's Justices of the Peace assembled in General Sessions, independent of every species of control or interference of the Hon'ble the Governor-in-Council. The power of repairing the roads beyond the limits of the Town was a delegation from the Hon'ble the Governor-in-Council. The General Sessions held on 16th March 1808 on the motion of the Hon'ble the Governor recommended the Government to annex the regulation and collection of the Wheel Tax to the one authorised by Act 33, George 3, chapter 52 and which with an improvement in the rates and system of the Wheel Tax would tend to maintain the Public roads within the limits of the Town in a desirable state of repairs in all seasons of the year.

Applicability
of Assessment
Funds for
repairs of
roads.

This was complied with by Government on 18th March 1808.

In consequence of the demands upon the Assessment funds being so heavy as to render it necessary to apply for further pecuniary assistance, the Bench thought it highly expedient that they should be curtailed as much as possible till the Debt incurred be liquidated and they accordingly resolved :—

Stoppage of
the Watering
of Roads.

“ That the watering of the Roads beyond the verge of the Esplanade be discontinued from 1st December 1821 until further orders and that Capt. Dickenson be further requested not to incur any expenses at present for improvement to the Roads beyond the usual repairs. In 1824 the watering of roads were again discontinued.

In 1838, the improvement of the thoroughfare in the vicinity of the old Secretariat premises were undertaken by Government including the rounding of the corner of the Town Majors Office between Apollo Street and Bruce Lane. The Board contributed Rs. 4,772-13-10 towards the expenses. In the same year the Mazagon Road from the Baboola Tank Road to the east end of the wall of the Hope Hall estate (at the foot of the present Mazagon Bridge) was widened at a cost of Rs. 39,500.

Road Im-
provements
of 1838.

RULE OF THE CHURCH GATE.

At an adjourned Quarter Sessions of the Peace assembled on 15th February 1823 the Bench considered a reference from the Secretary to Government dated 30th January 1823 transmitting by desire of the Hon'ble the Governor in Council an extract from a presentment of the Grand Jury and requesting the opinion of H. M.'s Justices whether it would be desirable to reserve the Church Gate Street for the ingress and egress of the European Population only and the Bazaar Gate for the use of Purvoes native clerks and others who go into the Fort daily.

The Justices after deliberating on the subject were of opinion that the remedy proposed besides being liable to other objections was not in itself practicable. They at the same time very respectfully submitted to Government the following rules, the adoption of which would in a great measure remedy the evil complained of in a way less liable to exception.

“ 1. No empty chaise or other empty carriages of any description (except at funerals) is allowed to enter or go out by the Church Gate.

“ 2. No hackney or carriage without springs to enter or go out by it.

“ 3. No cart or carriage of burden of any description, whether drawn by bullocks or horses, to enter or go out by it.

“ 4. No led horse or cattle of any description to enter or go out by it, and all such found between the entrance of the Glaces and inner Gate to be pounded.

“ 5. No cooly or other porter with load, baggage or Bangi to enter or go out by it. But hammals or coolies bringing water into the Fort are permitted to go out and in by it till 9 o'clock in the morning.”

With regard to that presentment of the Grand Jury which recommends that what is termed the laws of the roads should be published by authority both in the English and native languages, the Justices thought the suggestion a very judicious one and recommended the following rules.

GENERAL RULES FOR ALL ROADS AND STREETS.

“ 1. Every person in walking, riding or driving on the road must keep to the left hand side of the road, that is, to the side of the road that is on his left hand.

“ 2. A person overtaking and walking, riding or driving past another on the road must keep the person or carriage he overtakes and passes, on his left hand.

“ 3. Any person violating these rules is liable to the penalties and damages occasioned by the infraction of them.”

This was agreed to.

ROADS AND STREETS.

In 1865, Mr. Burns was the contractor for the repair of the roads but he having failed to carry out the work satisfactorily, the same was cancelled. He was also, in that year, the contractor for the rolling and watering of the roads at the rate of Rs. 20,000 per mensem. He failed in this contract. The unusually heavy monsoon of 1866, did great damage to the roads. Every embanked roadway gave way more or less, and required extensive repairs. Prior to this period the roads had been for years insufficiently repaired or neglected, while the traffic on them had been increasing daily. The consequence was that in the year 1866, the cost of metalling &c. the roads amounted to Rs. 10,70,507 and the cost of watering and rolling the same was Rs. 2,82,337 while in 1862, the cost of metalling was Rs. 1,08,799 and the cost of rolling and watering Rs. 30,891.

The contract system of repairing roads was again tried in the years 1872 and 1873. A number of roads or portions of roads were selected amounting in area to about 1/5 of the whole area repaired and it was so arranged as to facilitate comparison with roads in similar condition to be repaired departmentally. The result was

unfavourable to the contract system. The following is an abstract of the work done :—

	Sq. Yds.	Cost.	Rate per sq. yd.
Departmental work	7,51,177	Rs. 1,82,198	Rs. 0-2-10½.
Contract work	1,52,839	„ 71,648	„ 0-7-6.

The following new roads were constructed and opened during the year 1868 at Municipal expense :—

Nowroji Hill Road ; Delisle Road ; Haines Road ; Arthur Road and part thereof.

The following roads which were opened in the same year were constructed at the cost of Government and handed over to the Municipality.

Clerk Road, Rampart Road East or the Eastern Boulevard. Four cross roads on the Esplanade.

The following gives the dates of construction of certain roads in Bombay :—

Cruickshank Road	in 1865-6.
Esplanade	„ „
Bandstand	„ 1866-7.
Nowroji Hill	„ 1865.
Breach Candy	„ 1866-7.
Mahalaxmi	„ „
Tardeo	„ „
Bellasis	„ 1866.
Clare	„ 1867.
Falkland	„ 1868.
Bori Bunder	„ 1868.

Likewise in that year 410½ acres of roadway area was daily watered by means of 100 water carts as under :—

82.32	acres watered once only.
928.16	„ „ twice a day.

Maintenance
and construc-
tion of new
roads.

Since the passing of the Municipal Act of 1872 special attention has been paid to the maintenance of roads, and to the construction of new roads.

The road surface invariably consists of at least 6 inches of macadamised trap block laid on 6 inches of rubble packing of the same material.

Steam Rol-
lers.

Steam Rollers were first introduced in Bombay in the year 1869. The first was far too heavy for the roads and had to be used with great caution.

In 1870 Government handed over the following roads to the Municipality :—Half of the Queen's Road ; Watsons' Hotel Road and Road at the back of the Municipal offices ; road off Hornby Row across Esplanade.

In the year 1871, a trial was made at introducing Cooper's deliquescent salts, which was used at that time, with success in London in road watering. The result of this trial as far as effect went was perfectly satisfactory; the road in front of the Municipal office was watered once in a day at 8-30 a. m., and it remained moist up to sunset that night, but the cost of the salt with the Patentees' Royalty (amounting in all to £ 4-10sh. per ton) was more than sufficient to make its general adoption impracticable.

Watering of roads with Cooper's Deliquescent salts.

Towards the close of 1871, in consequence of the very partial monsoon and the slight addition it had made to the level of the Vehar lake, sanction was obtained from the Bench for the erection of Persian wheels at convenient tanks and wells throughout the Island for watering the roads. A number of correspondents to the news papers raised objections to the introduction of so ancient a machine as the Persian wheel. It was however the easiest and cheapest method of raising water (up to a certain height.)

Introduction of Persian wheels in the City.

Prior to 1872, most of the public streets were narrow and crooked. Since then many of them have been much improved by taking up land on either side thereof whenever opportunity offered and by throwing the land so taken up into them. The City Improvement Trust which has been in existence for the last two years have prepared schemes for the improvement of the City especially the congested areas.

In the year 1866, there were in the city 509 streets of a total length of 1,74,808 sq., yards, the total average width of each street was 24 feet. Out of the total of 16575 houses, there were 5265 of 1 flat.

Streets in Bombay in 1866.

6466	„	2 flats.
2940	„	3 „
1355	„	4 „
494	„	5 „
55	„	6 „

Of this number 1116 were houses with gardens.

One of the greatest improvements carried out in 1883-4 was the extension of Charni Road to Grant Road effected partly by making a new road through the cultivated ground lying between Girgaon and Khetwadi and partly by widening the street known as Khetwadi 15th Lane. An entirely new road was also made from Chinchpokli Station to Sewri Road, giving a better access to the quays on the Frere Reclamation.

Roads from Warli to Parel and from the Byculla Hotel across the old race course to the centre of the flats were also undertaken.

Three thousand sq. yards of land at the Mombadevi Tank were purchased. This property before its acquisition was covered with firewood sheds and cattle stables of inferior construction.

The Ripon Road was completed in 1885. The new Fergusson Road from Warli to Parel made good progress. An improvement was effected at Paidhoni by opening out a new entrance into Bapu Khote street and the gradual widening of Girgaon Road and other thoroughfares.

Arcading of Streets.

On the 13th May 1889, the Corporation passed a resolution to the effect that no arcades should be allowed except in the following streets in which arcading has already been sanctioned or streets made over, or to be made over, by the Port Trustees *viz.*, Rampart Row, Esplanade Road, Hornby Road, Fuller Road, Elphinstone Circle, Colaba Causeway and Abdul Rahman Street.

Lists of roads in Bombay.

In the list of roads published for the year 1898, there are 116 first class, 80 second class, 398 third class and 270 private roads and lanes in Bombay.

The following Statement shows the length of the roads in the different wards of the city :—

Public Streets existing in the City in 1900.				
WARDS.	Metalled surface.		Kacha.	Footpath.
	Length	Area excluding that repaired by the Tramway Co.,	Length.	Area.
	Feet.	Sq. Feet.		
A. North	64,802	29,17,575	26,860	5,50,369
A. South	65,999	29,75,355	17,888	2,10,260
B. North	51,143	15,84,019	82,063	2,91,956
B. South	45,193	16,23,627	15,938	1,39,896
C. North	51,459	13,25,016	1,686	11,268
C. South	40,625	11,09,844	7,200	66,402
D.	55,827	19,14,234	9,850	1,42,000
D.	84,618	34,18,793	14,476	2,89,530
E. East	64,082	19,09,170	23,706	2,34,860
E. West	1,03,878	37,75,041	63,890	6,91,272
F.	83,365	24,68,846	29,652	2,96,220
G.	84,772	24,80,675	15,130	2,03,300
	7,95,263	2,74,92,195	2,57,389	31,26,833

The total length of the Bombay roads is about 150 miles.

The following is a list of overbridges in Bombay.

No.	Name of Bridges	LENGTH.		Width of Road-way.	No. of Sps.	Width of Spans.	GRADIENT.		Footpath.	Tramway.
		East.	West.				East.	West.		
1	Frere Bridge ..	584'-10"	476'-8"	45'	9	$12'-6" \times 13'-9"$ $13'-9" \times 17'-8"$ $28'-8" \times 17'-8"$ $13'-9" \times 13'-9" \times 12'-6"$	1 in 32	1 in 28	Nil.	No tram line.
2	Kennedy Bridge ..	439'-5"	405'-1"	29'-6"	3	10' x 28' x 9'-8"	1 in 37	1 in 29	"	"
3	Bellasis " ..	654'-3"	614'-9"	30'-6"	1	28	1 in 34	1 in 33	"	"
4	Wodehouse " ..	695'	767'	50'	3	14' x 27'-7" x 14"	1 in 38	1 in 41	7' On either Side of the road.	"
5	Carnac " * ..	542'	351'	60'	1	52	1 in 31	1 in 50	Do.	Double tram line.
6	Elphinstone " * ..	612'	68'-6"	50'	3	52'-5" x 16'-6" x 12'-3"	1 in 30	....	10' On both Sides.	No tram line.
7	Byculla " ..	693'	600'	60'	1	59	1 in 40	1 in 40	7' do.	Double tram line.
8	Ollivant " ..	620'	565'	40'	1	51	1 in 35	1 in 35	Nil.	No tram line.
9	French " ..	321'-8"	390'	30'-2"	3	9' x 28'-1" x 9'	1 in 28	1 in 27	"	"
10	Musjid " * ..	457'	192'	60'	3	52'-5" x 25' x 8'	1 in 30	1 in 30	12' on both Sides.	"
11	Hancock " ..	241'	298'	50'	2	52' x 52'	1 in 29	1 in 28	Nil.	Double tram line.
12	Falkland " ..	582'	753'	35'	1	56'-6"	1 in 26	1 in 33	5' On both Side.	No tram line.

* Built in 1866-7 at the joint expense of the G. I. P. Railway and the Bombay Municipality, Government granting the land.

Vote of
want of con-
fidence in the
Executive
Engineer on
special Duty.

On the 25th March 1880 a requisition signed by 21 Corporators was submitted to the President requesting him to call a special General meeting for the consideration of the subject of the Malabar Hill Reservoir and Bridge contract and the conduct of the Executive Engineer on special duty in charge of the works.

In connection with a letter from Mr. Naorojee Furdonjee, the Municipal Commissioner said that he had received reliable information of a few hundred rupees having been realised by the sale of stones and earth, the property of the Municipality which sum had not been credited to the Municipality.

The Hon'ble Mr. P. M. Mehta then proposed and Mr. Harkisondas Narotumdas seconded:—"That upon a careful consideration of the fact brought to their notice in the report of the Municipal Commissioner of 5th March last, and the papers and correspondence relating to the subject matter thereof *viz.*, the Malabar Hill Reservoir Road and Bridge contract, the Corporation arrives at the conclusion that the Executive Engineer on special duty has been guilty of so grave a dereliction of duty that the Corporation cannot continue to place any further confidence in him. That the Municipal Commissioner be requested to communicate the above Resolution to the Executive Engineer on special duty. That the Municipal Commissioner be requested to institute all necessary proceedings, civil or criminal or both, against the contractor, for the purpose of bringing him to account for wrongful appropriation of Municipal property, and for recovering from him all damages, compensation or refund to which the Municipality may be entitled in respect of the above named contract. That the Corporation trust that the Municipal Commissioner will take all necessary steps to reorganise the Department in charge of the Executive Engineer on special duty, as recommended in the report of the Consulting Engineer."

An amendment was proposed by F. Mathew Esq., seconded by H. E. Jacomb Esq., approving of the views of the Municipal Commissioner as summed up in his report No. 2355 of 1880 dated 5th March and to request that these sentiments be officially communicated to Mr. Walton.

This amendment was subsequently withdrawn and another amendment proposed by Captain H. Morland to the effect that the Executive Engineer has been grossly careless in the performance of his duty in connection with this work and has neglected the pecuniary interests of the Municipality and consequently deserves to be severely censured. That this Resolution be communicated to him. That the Municipal Commissioner be requested to institute such measures as he may be advised, are practicable and desirable against the contractor Mr. Haji Cassum Joosub.

Another amendment similar to that moved by Mr. F. Mathew was moved by Mr. G. Geary.

The discussion occupied six meetings and eventually the amendment of Captain Morland was carried by a majority of one vote only. They were 29 for and 28 against it.

SURVEY DEPARTMENT.

What was formerly called the Surveyors establishment was in 1865 called the Executive Engineer's establishment. The Chief Engineer of the Vehar Water Works was an independent officer, and the Drainage Department was distinct. These officers were however to a considerable extent subordinate to two Consulting Engineers appointed by the Government but paid by the Municipality. The Consulting Engineer audited and countersigned all the accounts of these Departments. When the Bombay Municipal Act of 1865 came into force, the procedure was changed by the appointment by Government at the beginning of 1866 of an Engineer to whom all the other Engineers were subordinate.

By Act III of 1888, the Executive Engineer is subordinate to the Commissioner.

THE DOG NUISANCE.

The following minute by Robert Cotton Money Esq., was considered at a meeting of the Justices held on 7th May 1882 :—

“I would wish to bring to the notice of H. M.'s Justices of the Peace, the present useless plan adopted to rid this Island of the swarms of Pariah dogs which

infest it. About Rs. 3,400 are annually expended in rewards for killing dogs, a sum which might have been far more profitably spent in some improvement, but general complaints can only be said to have been thrown away—not only is the expense useless, but the time of killing dogs being confined to 2 months in the year it actually offers a premium for the preservation of these animals during the intervening months when they are carefully allowed to grow, that there may be the more to kill. Were the Police permitted to kill them the whole year round this would be remedied. It is notorious that during the said 2 months thousands of them are locked up in godowns and other places and then let loose on the Town and Island. I would propose that a letter be written by Mr. Noton to Government bringing these and other obvious facts to their notice and begging that more efficient measures be adopted to free the Island from these animals, either that the Police be authorised to kill all stray dogs the whole year round, receiving a larger reward for bitches than for dogs or that a tax be levied on them—perhaps some better plan may suggest itself to some one of my brother Justices.”

It was resolved that Government be addressed accordingly.

Government replied on the 15th May 1832 forwarding a copy of a notification strictly prohibiting the admission of Pariah dogs into Government premises and directing that such as are found there be instantly destroyed.

The Commissioner of Police in Bombay is at present authorised to destroy stray dogs after giving public notice.

In connection with the dog question the following communication from Government was considered by the Corporation regarding the introduction of the Dog Tax.

No. 2552 of 1867.

GENERAL DEPARTMENT.

BOMBAY CASTLE, 29th August 1867.

To

The Chairman of the Municipal Corporation Bombay.

SIR,—I am directed to forward herewith a copy of a letter No. 8139, dated the 6th July last, from the Inspector-General of Police, for the favour of your obtaining the opinion of the

Corporation whether it would be expedient to legalize a dog-tax as a source of Municipal Revenue in Bombay.

I have, &c.

J. DE C. ATKINS,
Under-Secretary to Government.

No. 3139 of 1887. POONA, 6th July 1887.
To J. R. Naylor Esq.;

Chief-Secretary to Government, Judicial Department,
Bombay.

SIR,—I have the honour to respectfully suggest, for the consideration of Government, the introduction of a dog-tax in all Municipal towns in this Presidency.

2. When I was Superintendent of Police in the Kanara District, we were at one time much troubled with mad dogs in Karwar, and the Municipality at my suggestion obtained the sanction of Government to impose a tax on all dogs kept within Municipal limits. This tax is, I believe, still in force at Karwar, has worked there with good results for about sixteen years.

3. The tax, I would propose, is Rs. 2 per annum for each dog, and on payment of this amount, the owner would receive a small leather collar with a brass number, and all dogs so provided would not be liable to be destroyed by the Police, even though they should stray from home.

4. This tax would not touch the poorer classes, and would only be paid by those who could well afford to do so, while in a Cantonment and city like Poona and other large places, it would add to the Municipal receipts.

5. My object in proposing the tax, however, is not to add to Municipal receipts so much as to relieve the Police of the task of discriminating which are stray dogs and which are not. The duty of destroying dogs is most distasteful to the Police, and yet we are compelled to select some of our most intelligent men for the work, owing to the danger of entrusting strychnine to stupid hands, and also as far as possible to prevent mistakes in poisoning dogs who have owners.

6. When I mention that the returns for the nine months ending 30th April last, show that the Police destroyed over 76,000 dogs, or say, one lakh per annum in the Presidency, it cannot be wondered at that, with every care, some mistakes must occur; and it is to prevent these mistakes and relieve the Police of the abuse to which they are subject in consequence (some people going so far as to threaten civil actions) that I am anxious to have a tax imposed, by means of which the power of protecting their dogs is left in the owners own hands. If an owner pays his 2 rupees, and gets the Municipal collar, his dog will be protected, although he may stray to a distance from his home,

as dogs will do at certain times, and it is not left to the Police to decide which are stray and which are not.

7. Should my suggestion meet with the approval of Government, I am of opinion that all expenditure on account of strychnine powders used in large towns should be defrayed by Municipalities from the dog-tax receipts; at present Government are required to supply about one lakh of powders yearly. I have &c.,

F. J. WISE,

Inspector General of Police.

Proposed by Captain Selby, Seconded by Javerilal Umiashankar Yajnik Esq.,—

“That the Chairman be requested to explain to Government the cause of the delay there has been in replying to this reference, and that Government be informed that, in the opinion of this Corporation, no reason has been shown for the levy of a dog-tax within the limits of the Town and Island of Bombay, and they are therefore not prepared to recommend legislation in the matter.”

Withdrawn.

Proposed by Sir Frank H. Souter, seconded by Mohamed Husain Hakim Esq.,—

“That letter No. 2552, General Department, dated 29th August 1887, from Mr. Under-Secretary Atkins forwarding letter, dated 6th July last, from the Inspector General of Police, and asking the Corporation's opinion as to whether it would be expedient to legalize a dog-tax as a source of Municipal revenue in Bombay, be referred to the Committee consisting of the following gentlemen for enquiry and report:—

Surgeon-Major G. Waters.

Cowasjee Hormusji Esq.

Lieutenant-Colonel A. B. Portman.

Dosabhai Framji Esq.

Sir Frank H. Souter kt.

Kavasji Meherwanji Shroff, Esq.

Raghunath Narayan Khote, Esq.

Four to form a quorum.”

Carried.

Considered the following:—

**REPORT OF THE COMMITTEE OF THE CORPORATION
APPOINTED TO CONSIDER THE PROPOSAL TO
LEVY A DOG TAX IN BOMBAY.**

The Committee appointed by the Corporation, as per margin,

"The letter No. 2552, General Department, dated 29th August 1887, from Mr. Under-Secretary Atkins, forwarding letter, dated 6th July last, from the Inspector-General of Police, and asking the Corporation's opinion as to whether it would be expedient to legalize a dog-tax as a source of Municipal revenue in Bombay, be referred to the Committee consisting of the following gentlemen, for enquiry and report:—

Surgeon-Major G. Waters.
Cowasji Hormusji Esq.
Lieutenant-Colonel A. B. Portman.
Dosabhai Framji Esq.
Sir Frank H. Souter kt.
Kavasji Meherwanji Shroff Esq.
Raghunath Narayan Khote Esq.
Four to form a quorum."

on the 29th November 1887, have the honour to suggest that Government be informed that, in the opinion of the Corporation, it is not desirable to introduce a tax on dogs as a source of Municipal revenue in Bombay; and after due consideration it is thought

that on the whole it will be better to leave the provisions of Section 116 of the Police Act of 1856 unaltered, so far as this city is concerned.

Under the terms of this law, the Commissioner of Police is vested with considerable and sufficient authority in the matter, for he is empowered to fix, from time to time, certain periods within which any dogs found straying in the streets or beyond the enclosures of the houses of the owners of such dogs may be destroyed; moreover by the same Act, any person who suffers a ferocious dog to be at large without a muzzle is liable to punishment, whilst the Commissioner is also empowered to take such measures as may be considered requisite, in order to keep the streets free from dangerous dogs. Cases of hydrophobia are happily of rare occurrence in Bombay, which would go to prove that the protective measures with which the Police are empowered are, if properly enforced sufficient to secure the safety of the people without recourse to any additional restrictive measures.

30th January 1888.

FRANK H. SOUTER.
COWASJI HORMUSJI.
R. N. KHOTE.
K. M. SHROFF.
GEO. WATERS.
DOSABHAI FRAMJI.
A. B. PORTMAN.

**Proposed by Dosabhai Framji, Esq., seconded by
Cowasji Hormusji, Esq.—**

**"That the Report of the Committee appointed to
consider the proposal to levy a Dog Tax in
Bombay, be approved.**

No. 2292.

"2. That the Chairman be requested to inform Government in terms of the report that, in the opinion of the Corporation, it is not desirable to legislate with a view to the introduction of such a tax into Bombay."

Carried.

No. 1856 of 1888.

GENERAL DEPARTMENT.

31st May 1888.

To

The Chairman of the Municipal Corporation of Bombay.

Sir,—With reference to your letter No. 2297 dated 10th February last, informing Government of the views of the Corporation on the subject of the imposition of a Dog Tax in the City of Bombay, I am directed to state that your letter has been recorded.

(Sd.) E. LAWRENCE,

Acting Under Secretary to Government.

On the motion of Sir Henry Morland this letter was recorded (5-7-88.)

REINTRODUCTION OF THE CONTAGIOUS DISEASES ACT IN BOMBAY.

In their letter No. 133* of 15th January 1880, General Department, Government wrote to the Municipal Commissioner (Mr. T. H. Grant) "Reminding the Corporation that Act XIV of 1868, an Act for the prevention of contagious Diseases, has been for many years in force in the Cities of Calcutta and Madras, with much benefit to the public Health in both those cities and there can be no reason therefore why its reintroduction into Bombay should not, if carried out with tact and judgment be equally successful. Considering that in no other respect is Bombay surpassed by any city in India, His Excellency in Council cannot believe that in this important matter it will remain behind the other two Presidency Towns." Adding "that His Excellency in Council is anxious that Act XIV of 1868 should be reintroduced into the city of Bombay without delay. The annual expenditure was estimated to amount to about Rs. 36,972 exclusive of Rs. 7,000 for furnishing the Central Lock Hospital and three examination offices."

In their Resolution No. 739* of 11th March 1880 Government was of opinion that no further delay should be permitted to occur in bringing again into active operation in the city of Bombay the provisions of Act XIV of 1868 which with sanction of the Government of India were applied to that city from and after 1st May 1870. Government accordingly resolved that the operation should recommence in Bombay from 1st April 1880.

His Excellency the Governor in Council was convinced that the Town Council and Corporation would, with the enlightened and judicious enterprise which has for years characterised their proceedings and administra-

* See appendix H. Record of the Corporation for 1880.

tion gladly contribute their share of the expenses attendant upon the carrying out of the provisions of Act XIV of 1868 afford all assistance within their power and cheerfully render all required aid in giving effect to the humane intentions of Government.

In his letter No. 910 * of 1880 the Municipal Commissioner addressed the Town Council on the subject of the reintroduction of the Contagious Diseases Act XIV of 1868 and drew the attention of the Corporation to the necessity of adopting the proposed measure.

This subject was discussed by the Town Council and Corporation in 1877 and the only objection to the reintroduction of the Act which was then urged by the Corporation was that they "were not in a position with their limited means to supply any portion of the requisite funds for the purpose of carrying out the provisions of the Act."

The Health Officer to whom a reference was made wrote:—"The necessity for enforcing the measure is in my opinion most urgent and the difficulties to be overcome are not very great."

On the motion of T. B. Kirkham Esq., seconded by Muncherjee Nowrojee Banaji Esq., it was *resolved*.—

"That with reference to Government letter No. 138 of 1880 the Municipal Commissioner be requested to lay before the Council the statistics which show the increasing prevalence of venereal disease in Bombay distinguishing the various classes and castes of the population affected and also to ascertain what success the working of the Contagious Diseases Act has met in Calcutta and Madras in effecting a diminution of General Disease and at what cost."

A petition signed by the Lord Bishop of Bombay and a large number of prominent citizens was addressed to the Corporation protesting against the reintroduction of the Act.

Rao Sahib V. N. Mandlik C. S. I. Chairman of the Corporation proposed and Mr. Grattan Geary seconded.—

"That the Corporation of Bombay decline to contribute towards the cost of the working of the Contagious Diseases Act in Bombay, but when the finances of the Municipality

* See appendix H. Record of the Corporation for 1880.

admit of it, the Corporation will be prepared to contribute Rs. 15,000 per annum for the mitigation of diseases in addition to the charges already incurred for the maintenance of the Goculdas Tejpal and Police Hospitals."

Amendment moved by Dosabhoy Framji Esq., C. S. I. seconded by Surgeon Major H. Cook, M. D. "That from the 1st September 1880, the Corporation sanction a yearly grant of Rs. 15,000 towards the expense of the Lock Hospital which is about to be established in the city by Government under Act XIV of 1868."

The following rider was proposed by Nowroji Furdonji Esq., to the original motion :—

"But that if the existing Hospital accommodation in the city of Bombay for patients afflicted with venereal disease desirous of seeking relief found to be insufficient the Corporation will be prepared annually to contribute a reasonable amount towards the cost of establishing and maintaining a separate ward in connection with the Goculdas Tejpal Hospital or Jamsetjee Jijibhoy Hospital so long as the finances of the Corporation admit of their making such a grant."

This question was discussed at the Corporation meetings held on 23rd July, 6th August, 10th August and on the 13th August a division was taken when there were 18 votes for and 31 votes against the amendment which was *lost*.

A poll was demanded by Dr. Pinkerton, Mr. Dossabhoy Framji, Khan Bahadur Byramji Dadabhoy, Mr. Jacomb and Dr. Cowasji Hormusji with the result, there were 17 for and 33 against it.

The original motion was *carried* by 30 votes against 8 votes.

At The meeting of the Corporation held on 16th November 1880, the following letter from Government was considered :—

No. 3137 of 1880.

GENERAL DEPARTMENT.

BOMBAY 16th October 1880.

To the Municipal Commissioner.

SIR,—I am directed to acknowledge the receipt of your letter No. 10814 of the 5th Instant requesting that the Accountant General

may be instructed to pay the balance of the Government contribution towards the expenses of the Bombay Police for the current year. In reply I am directed to invite your attention to the Resolution passed by the Municipal Corporation of Bombay on the 13th August a copy of which was communicated to Government with your letter No. 9117 of the 19th Idem. In that resolution it was stated that the Corporation would be prepared when the finances of the Municipality admitted of it, to contribute Rs. 15,000 per Annum for the mitigation of diseases in addition to the charges already incurred by them for the maintenance of the Goculdas Tejpal and Police Hospitals. The special measures for the mitigation of diseases which were under the consideration of the Corporation when the Resolution was passed, were those recently adopted by Government under the provisions of the C. D. Act No. XIV of 1868. These measures which in the opinion of H. E. in Council are highly expedient for the health and general welfare of the people of Bombay, will, it is calculated cost at the least according to the latest estimates over Rs. 41,000 P. A. in addition to initial charges amounting to nearly Rs. 7,000. It was as you will remember at first proposed by Government that the Municipality of Bombay should contribute half the total expense of carrying out the measures referred to, Government themselves paying the other half. The Corporation, however, to the regret of Government declined to accede to this proposal though at the same time they expressed their willingness as already stated, to contribute Rs. 15,000 P. A. for the mitigation of disease when the finances of the Municipality should admit of this payment. H. E. the Governor in Council being desirous of deferring as far as possible to the feelings of the Corporation in the matter, does not at present propose to press that body to bear a moiety of the expenses of working the C. D. Act in Bombay. But as the finances of the Municipality are now in a condition sufficiently prosperous to allow without difficulty of the payment of the small additional annual grant, H. E. in Council feels himself justified in assuming that this grant will now be formally sanctioned and, in view of again urging upon the Municipal Corporation the propriety of assisting the Government in suppressing the destructive diseases too prevalent in Bombay by bearing one half of the necessary expenses, is prepared to accept the promised contribution and to devote it solely in aid of the expenses of the Lock Hospital. For this object the accounts can be most simply adjusted by diminishing the Police contribution by Rs. 15,000 P. A. and in view of this I am to state that before passing orders on your letter under acknowledgment, Government will await your reply on the subject of the present communication. No stronger or more sufficient of justification I am to add, of the action of Government in bringing again into operation in the city of Bombay the provisions of the C. D. Act can be furnished than is supplied by the fact as reported by the Surgeon General with the

Government on the 21st ultimo, that of 624 prostitutes residents in Bombay examined up to date, no less than 166 or 26 per cent. had been found to be diseased.

J. M. CAMPBELL.

For Acting Secretary to Government.

This letter was forwarded by Mr. T. H. Grant, Municipal Commissioner to the Corporation for consideration.

It was recorded by the Town Council Resolution No. 4178 of 1880, stating that they were unable to recommend the Corporation to sanction such a contribution.

In their letter No. 3691, General Department dated 7th December 1880 Government informed the Municipal Commissioner that as the Corporation formally declined to give any sum towards the support of the Lock Hospital, H. E. in Council was compelled to direct that the sum of Rs. 15,000 which was the amount asked for by Government for the current year, should be deducted from the Police Grant.

A memorial was then addressed to the Viceroy protesting against the action of the Bombay Government.

On the motion of Mr. Grattan Geary it was agreed that the Chairman of the Corporation be requested to address Government to reconsider the propriety of abducting from the Police grant due to this city the sum of Rs. 15,000 on the plea that it was required for further Lock Hospital accommodation.

Government replied to the Chairman's communication under date 26th April 1881, (Letter No. 1342 General Department, see page 78 Corporation Record 1881) stating that the Resolution of the Corporation contained a misconception which has been adopted from the questions put by Mr. Grattan Geary to the Municipal Commissioner.

Government did not deduct the sum of Rs. 15,000 from the grant in aid of the cost of the Police on the plea that it was required for further Lock Hospital accommodation, but simply as a suitable contribution towards the general working expenses of the Act.

In this letter it was pointed out that the number of inmates under treatment in the Lock Hospital was 67 at the end of January of that year, 90 at the end of February and 98 at the end of March. That Govern-

ment having lately had under review the results obtained in six months since the Act came into force, considers the measures taken have been attended with moderate success, that the expenditure has not been excessive in proportion to the results, and that the act has been worked in a way as to occasion no annoyance to the respectable portion of the community or the women who have been brought under its operation and that the measures taken under the Act have met with sufficient success to warrant their continuance and to justify the expenditure which is being incurred on them.

The following resolution was then carried:—

Proposed by the Hon'ble Rao Bahadur V. N. Mandlik seconded by Mr. Nowroji Fardonji Esq.—

"That Government letter No. 1342 of 1881 General Department be recorded; the Municipal Corporation regret the action of Government in this matter and against which they beg hereby respectfully to protest."

A memorial was then submitted to the Secretary of State for India in Council on the question of the sum of Rs. 15,000 abducted by Government.

Lord Hartington's reply was as under:—

To the Government of Bombay.

"With reference to your letters of the 7th and 30th June last, Nos. 16 and 17, General, the former explaining the course adopted by your Government in regard to the reintroduction of the C. D. Act in the city of Bombay and the latter transmitting a memorial from the Municipal Corporation of Bombay on the subject of the Municipal contribution towards the expenses of working that Act, I have to inform your Excellency that I have carefully considered in Council both the memorial and the reasons assigned in support of the action of your Government in this matter.

(2) I observe however that the Government of India have replied to a similar memorial addressed to the Viceroy by the Bombay Municipality that pending orders which may hereafter be issued on the general question, then under consideration of the working of the contagious Diseases Act, His Excellency in Council was not prepared to interfere in the proceedings of your Government with reference to this subject. Until therefore I am in possession of the views of the Government of India on the subject generally I think it desirable to reserve my judgment upon the points to which your letters cited above relate.

(3). I desire that the Bombay Municipal Corporation may be informed to this effect and that when I am in a position to form an opinion upon the questions involved in this correspondence I will give careful consideration to the various points urged in their memorial."

This was recorded.

At their meeting held on 3rd May 1881, the Corporation considered Government Resolution No. 329 General Department being a report on the working of the Contagious Diseases Act during the 6 months ending 30th November 1882.

Proposed by Grattan Geary Esq., seconded by Shantaram Narayan Esq.—

"That Government Resolution No. 329 General Department of 1883 be recorded with the expression of this Corporation's opinion that nothing is shown either in that Resolution or the report with which it deals, to warrant the Corporation in changing the views it has always held as to the objections against the working of the C. D. Act in Bombay. The Corporation desires to express the confident hope that Government in view of the action of the House of Commons and Her Majesty's Government in England in rescinding the Act in the United Kingdom will now rescind it in Bombay also, where it was imposed against the protest of the Corporation and the citizens of Bombay."

An amendment to record the Government Resolution was *Lost* and the original motion carried by 18 votes against 8 votes.

At thier meeting held on the 3rd August 1883, a letter was read No. 2074 dated 15th June 1883 from the Secretary to Government, General Department stating that Her Majesty's Secretary of State for India considers it is not desirable to make a deduction from the Government Grant for Police towards the working of the C. D. Act; that the grant should now be restored to its former amount, but that he is not of opinion, that the circumstances call for a refund of the sums already retrenched; adding that the Corporation will observe that in para. 3 of Government letter No. 797 dated 26th February last, the Government in Council has already ordered that credit shall be allowed to the Municipality for the full Grant of Rs. 90,000 in the current year and the same

sum will be taken into account in making the adjustment between Government and the Municipality now under consideration. It was proposed that this letter* be recorded but an amendment, to defer consideration was *carried*.

At the meeting of the Corporation held on the 17th August 1883, Government letter No. 2074, was *recorded*.

The Hospital was eventually closed.

THE MUNICIPAL WORKSHOPS.

The following was considered by the Corporation at their meeting held on 9th March 1896 :—

No. 13996 OF 1895-96.

BOMBAY, 7th October 1895.

TO THE MUNICIPAL SECRETARY.

SIR,—I have the honor, to forward the correspondence relating to the subject of the tenure by the Municipality of the Government land near the Crawford Market forming the site of the Workshops and Store-yard with the final report of the Executive Engineer contained in his letter dated the 3rd October 1895. The case has been argued out on both sides, with the result that the terms offered by Government are that "His Excellency the Governor in Council will be prepared to grant the Municipality a lease for any term not exceeding 99 years, with one renewal for a like period, on the conditions now adopted for Esplanade leases, at a rental of Rs. (24,000) twenty-four thousand per annum for the area concerned, which is about 30,000 square yards, after deducting the portion to be given on a more favourable tenure. This proposed rent is less than the full estimated rent value, and Government are further willing to remit one half of the amount for the first 10 years of the lease. The area of 1,000 square yards referred to, which it is proposed to give on more favourable terms (for stable accommodation), may be selected in one block, subject to the approval of Government, and a renewable lease for this will be granted for 99 years at the present rent of one pie per square yard." An early reply is requested to this offer by Government, and the offer is left open for three months from the date of the letter, namely, 27th August 1895, but on a subsequent representation the time has been extended to six months. It has, therefore, become necessary to place the whole correspondence before the Standing Committee and Corporation without delay in order that the matter, which presents considerable difficulties, may be disposed of as speedily as possible.

The ground in question is now occupied as follows :—Workshops, 8,119 square yards ; Store-yard, 4,711 square yards ;

* See pages 241, 278, 284, Part II Corporation Record for 1893-4.