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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1209.	Press / Mis.
102-103.	
Dated 13-12-	1873.

39/40

Not to be folded or roughly handled

Proceedings of the Madras Government, Financial Department, 13th December 1873.

No. 102. Read the following letter from H. S. THOMAS, Esq., President of the Municipal Commission, Mangalore, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Siradi, 25th October 1873, No. 150:—

In conformity with the provisions of Section 32 of the Towns' Improvement Act III. of 1871, I have the honour to submit the annual report of the Municipal Commissioners for the town of Mangalore on the working of the Act during the last official year 1872-73.

Statement I., with Enclosure A.
Do. II., with Enclosures A and B.
Do. III.
Do. IV.
Do. V.

The several statements of receipts and charges in the forms prescribed in G.Os., Nos. 1646 and 822, dated the 28th October 1871 and the 12th January 1873, respectively, are herein enclosed.

2. Mr. J. W. Boys, Accountant in the Branch Bank of Madras at this station, was appointed by the Commissioners to audit the accounts of the year, and a copy of his report is herewith transmitted for the information of Government. The result is satisfactory, as nothing more than a few clerical errors have been found.

Enclosure A.

3. The balance to the credit of the Municipality at the commencement of the year was Rupees 14,810-12-9, of which Rupees 2,053-0-5 is the Endowment Fund of the Civil Dispensary at this station entrusted to the Commissioners. This large balance was caused by a small increase in the receipts of the year 1871-72 above the budget provision for that year, and more especially by the difficulties felt by the Commissioners in carrying out some new works proposed to be constructed during the year from not having a proper agency. The receipts, current and arrear, during the year under review, from the various sources detailed in Statement I., amount to Rupees 21,666-10-1, exceeding the Budget Estimate by a sum of about 1,347 Rupees. The Commissioners had, therefore, at their disposal during the year a sum of Rupees 36,477-6-10.

4. ARREARS.—*Revenue, Taxes on Buildings and Lands* (*Section* 40).—At the beginning of the official year under report there was a balance under this head to the extent of Rupees 1,654-11-2, as will be seen from the Demand, Collection and Balance Statement IV. Out of these arrears the Commissioners have been able to realize the sum of Rupees 1,351-2-9. The Commissioners had also to strike off a sum of Rupees 112-13-7, the same having been found, after due inquiry, to be irrecoverable. The large outstandings have thus dwindled down to a small sum of Rupees 189-13-9, the recovery of a greater portion of which is doubtful.

CURRENT.—The demand for the year, as shown by Statement IV., is Rupees 6,753-14-0, towards which a sum of Rupees 6,360 (net Rupees 6,347-5-8 after deducting refunds) has been realized against an estimate of Rupees 5,000. The assessment was carefully revised during the year, special regard being had to new and improved buildings, and from this results the excess collection. The number of bills issued during the year is 4642, the greater number of which have been discharged upon presentation thereof. The number of coercive processes used for

the realization of this tax, as compared with the number issued last year, is given in the margin, and the Commissioners are glad to observe that, notwithstanding the small number of processes, the balance that remained uncollected at the close of year is the smallest ever yet known. They trust that during the course of the current year they will have this small balance disposed of.

	No. of Bills.	Notice of Demand.	Warrants.
1871-72 ...	4,803	1,358	824
1872-73 ...	4,642	1,547	658

5. ARREARS.—*Taxes on Arts, &c.* (*Section* 57).—The collection under this head, the Statement IV. will show, amounts to Rupees 751-1-0, thus falling short of the budgeted amount (viz., Rupees 1,500) by a half of it. The decrease is owing to the Commissioners having had to write off from the accounts Rupees 678-12-0 on account of death, absence or poverty of the taxpayers.

CURRENT.—The amount set down in the budget as probable collection is Rupees 7,000, and the actual collection amounts to Rupees 7,251, or to Rupees 7,002-8-0, the refunds being deducted.

6. *Tax on Carriages, Horses, &c.* (*Section* 63).—Considering the difficulties which the Commissioners have to contend with in realization of this tax, which is open to evasion by taxpayers, the collection under this head may be on the whole looked on as fair, though it has fallen short of the budgeted amount by about 350 Rupees.

7. *Tolls* (*Section* 77).—The Commissioners proposed in their Budget Estimates for the year to levy the maximum rate of tolls allowed by the Act, and so increased their estimate of collections from this source to Rupees 1,300. The Government, however, did not sanction the proposal, and fixed the amount under this head at half the schedule rates. The two toll-gates established by the Municipality were let out on contract for Rupees 1,009, the whole of which amount was realized within the year, and this amount has been the highest ever collected. I beg to observe that no instance of oppression or other irregularity on the part of the Contractors has come to notice in the year under report. The weight of this impost cannot be taken as affecting the traffic of the country, as it falls entirely upon the traders at Coorg and Mysore, who send their produce to the coast and take Government salt on return.

8. *Fees* (*Sections* 106, 123, 125, 130, 131, 136, *Bye-laws, and Schedule A*).—The Government will observe an excess of Rupees 268 over the estimated collection under this head, but this is owing chiefly to a large number of distraints issued during the years 1870-71 and 1871-72 having been executed during the year under review.

9. *Fines—Magisterial Fines* (*Section* 170).—The receipts under this item exceed both the budget provision and the realization of the previous year, and this arises from certain men having been heavily mulcted by the Magistracy for a wilful infringement of the Commissioners' order closing certain objectionable burial-grounds in the heart of the town.

10. *Endowments and Sundry Contributions.*—Since the Civil Dispensary has been transferred to the Municipality, voluntary private contributions have gradually fallen off, and it seems probable that they may eventually fail altogether, for the people are unwilling to pay voluntarily for an institution for which they are also taxed. This explains the falling off in the receipts under this head. The Commissioners have received, during the year under report, an aid of Rupees 800 from the Local Fund Board of the Canara Circle for the support of this institution.

Proceedings of the Madras Government, Financial Department,
13th December 1873.

11. *Miscellaneous.*—The miscellaneous receipts are usual, and call for no particular explanation.

12. The Commissioners are glad to record here that the collections, as above severally explained, are, on the whole, very satisfactory. Almost every item of receipt has been recovered within the year.

13. CHARGES.—*Grant* I. (*Public Works*), *New Works, Sanitary and Miscellaneous. Latrines.*—A sum of Rupees 2,522 has been spent on the construction of five public latrines, four for males, and one for females, which sum, added to the outlay of Rupees 1,100 in the previous year, gives a total of Rupees 3,622. These latrines have been built on the most thickly-populated localities, and are found very useful, as people appear to take much advantage of them. It must be observed here that the people in this town have generally private latrines of their own, which the municipal scavengers keep clean. The Commissioners think that a few more may still be built at the expense of the Municipality as funds may be available; but this cannot be expected to be soon feasible if the profession-tax is to be given up hereafter, as seems to be intended.

14. A portico to the Civil Dispensary, which was much needed, was erected at Rupees 224-12-9, and a dead-house outside the precincts of the Civil Dispensary was built at a cost of Rupees 322-7-4; Rupees 205-12-8 within the year and Rupees 116-10-8 subsequently. This amount of Rupees 322-7-4 has been, however, since recouped from the Imperial Treasury as sanctioned in G.O., dated 7th March 1873, No. 317, Financial Department, and will appear to the credit of the Municipality in the accounts of the current year.

15. *Market.*—This work, the Government are aware, was begun in the year 1870-71, and only a small sum of Rupees 236 was spent in that year for levelling the ground. A sum of Rupees 5,350 was provided in the budget of the year under report, and the Commissioners anticipated that two wings would be completed within that year; but the Assistant Engineer to whom the work has been entrusted has only spent a little above Rupees 2,500 and completed one wing, with the central well, and made a commencement on the other, which is at present in progress.

16. *Small-pox Hospital.*—This is an adjunct to the Civil Dispensary, located at a distance from it, which cannot admit of small-pox patients for obvious reasons. This was built long before out of the dispensary private contributions, but being found ill-adapted to its object, was inproved in the year under review at the suggestion of the medical officer, and has been put in an efficient state at a cost of Rupees 197, which may be regarded as small, considering the benefits it now affords to persons afflicted with that dangerous disease.

17. *Gun Powder Magazine.*—The necessity for this building was noted by the Commissioners in their budget of the year under report, and a sum of Rupees 2,000 was allotted for the work. The Government, however, referred in their Proceedings, dated 6th April 1872, No. 460, Financial Department, the advisability of the construction of the building to the Magistrate of the district, and allowed the allotment to remain in the budget pending his report. The construction was eventually sanctioned after the close of the year. No expenditure, therefore, appears in the accounts of the year. It may not be out of place to mention here that the allotment was repeated in the current year, and that the building is now being undertaken.

18. *Repairs—Communications.*—The unsual and prolonged duration of the well-known heavy rains on the coast in the year under review injured our roads to a considerable extent which necessitated their repairs over and over again to render them efficient, and this object could not have been acquired unless an unusually large sum of Rupees 5,939 was expended. They are in excellent order.

19. *Grant* II., *Education Result Grants.*—The expenditure under this head, amounting to Rupees 957-12-0, is a little above the budget provision. The Government and the private schools here, the Commissioners think, answer the needs of education in this town. They, therefore, consider it unnecessary to establish any schools of their own. The Commissioners have also contributed a sum of Rupees 530 to the Local Fund for Educational Inspectorate.

20. *Grant* III., *Sanitation and Medical Services.*—(*a.*) *Mangalore Civil Dispensary.*—The financial transactions connected with the institution is shown in the accompanying Statement I.-A. When it came into the hands of the Municipal Commissioners, 1,000 Rupees invested in Government loan appeared in the receipts of the previous year. This amount is shown in the accounts as funded capital. Setting it apart as yet unappropriated, the assets of the year under report amounted to Rupees 2,053, inclusive of the allotment of Rupees 800 received from the Local Fund Board, and the charges to Rupees 2,449, the excess of Rupees 396 in the latter being borne out of the Municipal Funds proper. But if this excess in the expenditure is to be deducted from the funded capital of Rupees 1,000, the amount to the credit of the dispensary will be reduced to Rupees 604, with the aid of which and the ordinary receipts of the current year, inclusive of the Local Fund contribution, the current year's expenditure can scarcely be borne without larger encroachment on the Municipal Funds. The Commissioners will, therefore, have apparently to look to a larger contribution from the Local Funds, or to share the excess charge between the Local and Municipal Funds. When such necessity actually arises, special application will be submitted.

21. As required by G.O., No. 209, dated the 2nd March 1872, a copy* of the report of the medical officer in charge of the dispensary for the year under report is herewith forwarded for the information of Government. The Commissioners hope it will be found satisfactory.

* Enclosure B.

22. There is a marked increase in the number of patients treated at this charitable institution, which shows its growing popularity. Much credit is due to Dr. Dempster for the unremitting zeal which that gentleman evinces for the people generally.

	In-patients.	Out-patients.
1868-69 ...	146	3,531
1869-70 ...	140	3,282
1870-71 ...	198	2,443
1871-72 ...	164	4,488
1872-73 ...	180	5,622

23. (*b.*) *Vaccination.*—The Commissioners have entertained two vaccinators on a salary of Rupees 10 each, and they are placed under the immediate supervision of Dr. Dempster. The work performed by them is satisfactory. There is a strong prejudice here, as in some other districts, against the vaccination of infants, and in order to meet it the Commissioners endeavour to make it widely known that the operation is more effectual at this stage than at a late period of life. With a view to promote this safeguard against one of the most threatening and prominent epidemics, I have, with the full consent of the Commissioners and on Dr. Shortt's recommendation, placed in the hands of Dr. Dempster a sum of Rupees 50 for petty rewards to the people of the poorer class coming forward to be vaccinated.

Total vaccinated		1,584.
Successful	1,383	
Unsuccessful	139	
Unknown	62	
		1,584

24. (*c.*) *Registration of Births and Deaths.*—The Registrars here are Potails appointed, with the concurrence of the Collector of the district, to exercise within the municipal limits, and due notice of these appointments has been given for the information of the public. Care has been taken to put up their names in conspicuous places on or near the outer door of their dwelling-houses. The public have been instructed that the failure on their part to supply these Registrars with the prescribed information of births and deaths is made penal under Section 94 of the Act. The Registrars are required to furnish to this office a monthly list of defaulters with a view that they may be prosecuted before the Magisterial authorities. The Commissioners have often tried to interest the Registrars in their work and teach them to appreciate its importance to the well-being of the community. Notwithstanding these precautions, the Commissioners find that the registration is still defective, though a change for the better has already been effected. The outturn of the year is given in the accompanying summary, Enclosure C.

25. (*d.*) *Conservancy.*—The charges under this head, the Government will observe, exhibit an increase over the budget, but this is owing to the municipal contribution for the conservancy of the Military Cantonment for the year 1871-72, not discharged in that year, having been paid during the year under report. The Commissioners are glad to think that the freedom of the town from epidemics is mainly due to the improvement effected in the general cleanliness, consequent on the conservancy clauses of the Act having become better understood, and having been more strictly enforced. The latrines in the private compounds are well cleaned by the municipal scavengers. The want of public latrines, much felt by the people, has been in part supplied. To these measures and the diffusion of vaccination may be attributed the general healthiness of the town.

26. *Grant* IV., *Miscellaneous Municipal Purposes*—(*a.*) *Lighting.*—One of the great desiderata of the town's-people has been lighting of their streets. An allotment of Rupees 1,000 was sanctioned by Government, but only so much as Rupees 215 were spent during the year. It is in this year that the lighting has been first undertaken. Twelve lamps were set up and twelve have been added in the current year.

27. (*b.*) *Watering Streets and Planting Avenues.*—Such of the streets in the town as are much frequented by people were watered in the hot season so as to lay the dust, and this contributed considerably to general comfort.

28. (*c.*) *Maintenance of Fire engine.*—The Municipality maintain two engines —one in charge of the Police, and the other of the Officer Commanding. In cases of fire they are of valuable assistance. The Commissioners have spent a sum of Rupees 275-2-0, the greater portion of which consists of the rewards paid to the men who worked the engines on the occasions.

29. (*d.*) *Time gun.*—Two lascars are maintained to fire the gun at a monthly cost of Rupees 10, or Rupees 120 per annum, old powder being supplied as heretofore by Government gratis, under which condition the gun has been taken charge of by the Municipality.

30. *Grant* V., *Supervision and Management.*—A provision of Rupees 2,320 was made under this head in the budget of the year under report, and the actual expenditure is within that sum. The several items of this grant are usual, and call for no particular remark.

31. *Closing Balance.*—The closing balance amounts to Rupees 10,042-5-0 in lieu of Rupees 150 assumed in the budget. This is chiefly owing to the provision made for the construction of the market-house not having been fully used in the year, and to an allotment of Rupees 2,000 conditionally reserved in the budget not having been finally sanctioned by Government until after the close of the year under report.

32. I beg to apologize for the delay that has taken place in submitting this report, the cause of which has been explained in my letter of the 9th instant, No. 146.

From J. W. BOYS, Esq., Auditor of the Municipal Accounts, Mangalore, to H. S. THOMAS, Esq., President of the Municipal Commission, Mangalore, dated Mangalore, 10th October 1873.

Having completed the audit of the municipal accounts for the year 1872-73, I have now the pleasure to submit my report on the same.

2. I have examined each item in the day-book of receipts and expenditure book, and compared them with the cash-book and their respective vouchers, &c., and beg to forward, herewith, a list of the errors and differences found thereby.

3. I would call the attention of the Commissioners to the practice of allowing the peon collecting subscriptions, &c., for the Civil Dispensary, to retain the amount in his own possession for a considerable period after collection. I observe that a subscription collected on the 11th January, and others collected in that month, are not passed to the credit of the Municipality until the 27th of the following month. In the same manner a travellers' bungalow fee, Rupees 17, collected on the 14th October, is not passed to credit till the 5th November.

4. I find that the registers of notices of demand contain a record of all notices of demand issued, but in certain cases, where the bill upon which the notice is issued is paid before the notice is served, the claim to the fee is waived, but the notices remain recorded in the register,

which thus ceases to be trustworthy as the only check upon the entry of the fees in the day-book of receipts.

5. The work of the Auditor would be considerably lessened by the observance of more order and neatness in the keeping of the books, *e.g.*, the underlining of headings and columns of figures or single amounts when carried out into totals, &c.

Annual Medical Report on the Mangalore Dispensary for the Year 1872-73.

The charity is in a very satisfactory state, and, as regards out-patients thoroughly appreciated, and the return shows a considerable increase over former years, but the number of in-patients remain much the same, and, with the exception of accidents, they consist principally of the poorer classes.

2. Well-to-do people will not, as a rule, come into hospital.

3. The following is a comparative statement of patients treated during the last five years :—

In 1868-69,	146	in-patients,	3,531 out-patients.
1869-70,	140	,,	3,282 ,,
1870-71,	198	,,	2,443 ,,
1871-72,	164	,,	4,488 ,,
1872-73,	180	,,	5,622 ,,

Self-supporting patients during the year, three.

4. In consequence of the considerable increase of patients, the Hospital Assistant was overworked, and the Municipal Commissioners sanctioned the entertainment of a writer to keep the books, and who also assists in vaccination in the town.

5. During the past year the building has been much improved by the addition of a substantial portico ; a new dead-house outside the compound is being constructed and will be completed within a few weeks.

6. A new cook-room, store-room, and dead-house has been erected in the compound of the Small-pox Hospital.

7. Ample funds have been provided by the Municipal Commissioners for the support of the charity.

8. Appended is an abstract return of patients treated during the year.

(Signed) R. DEMPSTER,
Acting Zillah Surgeon.

MANGALORE,
25th October 1873.

EUROPEANS.
1872-73.
CIVIL DISPENSARY, MANGALORE.
Abstract Return of Sick.

—	Remained on the 31st March 1872.	ADMITTED. 1872-73. April.	May.	June.	July.	August.	September.	October.	November.	December.	January.	February.	March.	Total.	Total treated.	Died.	Average daily number of sick.
In-patients.	1	3	...	...	...	...	...	1	1	...	2	...	1	8	9	1	·14
Out-patients	1	22	30	32	26	29	30	37	25	14	23	7	13	288	289	2	1·83
Total ...	2	25	30	32	26	29	30	38	26	14	25	7	14	296	298	3	1·97

NATIVES.
1872-73.
CIVIL DISPENSARY, MANGALORE.
Abstract Return of Sick.

—	Remained on the 31st March 1873.	ADMITTED. 1872-73. April.	May.	June.	July.	August.	Septemeber.	October.	November.	December.	January.	February.	March.	Total.	Total treated.	Died.	Average daily number of sick.
In-patients.	7	9	11	7	14	17	17	11	16	19	11	22	11	165	172	34	10·06
Out-patients	31	374	439	433	401	416	389	432	461	491	466	429	571	5,302	5,333	1	50·81
Total ...	38	383	450	440	415	433	406	443	477	510	477	451	582	5,467	5,505	35	60·87

MANGALORE,
25th October 1873.

(Signed) R. DEMPSTER,
Acting Zillah Surgeon.

MEMORANDUM of Births and Deaths in the Municipal Town of Mangalore for 1872-73.

Births.

	No.
Hindus	265
Mahomedans	48
Christians	146
Other classes	...
Total ...	459

Deaths.

Hindus	286
Mahomedans	171
Christians	81
Other classes	2
Total ...	540

Causes of Deaths.

Cholera	1
Small-pox	2
Fevers	114
Bowel-complaints	29
Accidents	16
Snake bite or killed by wild beasts	1
All other causes	377
Total ...	540

MANGALORE,
25th October 1873.

(Signed) H. S. THOMAS,
President.

Proceedings of the Madras Government, Financial Department,
13th December 1873.

No. 103. ORDER THEREON, 13th December 1873, No. 1809.

With his letter above recorded, the President of the Mangalore Municipality submits the annual report for the year 1872-73. The estimates are compared with the actuals in the subjoined statement :—

RECEIPTS.	Estimates. RS.	Actuals. RS.
Balance brought forward ...	8,300	13,811
Rate on Houses, &c.	6,000	7,698
Tax on Arts, &c.	8,500	7,754
Tax on Vehicles, &c.	1,400	1,134
Registration of Carts	350	325
Tolls	650	1,009
Fees	500	769
Fines	400	568
Endowments, &c.	540	1,000
Miscellaneous	1,980	1,384
Advances recovered	...	25
Total ...	28,620	35,477

CHARGES.	Estimates. RS.	Actuals. RS.
Grant I.—		
New Works	9,650	5,905
Repairs	2,200	5,956
Establishment	840	1,023
Tools and Plant	360	307
Grant II.—		
Training School	530	...
Result Grant	940	958
Contribution to Local Funds for Inspection	530	530
Grant III.—		
Hospitals and Dispensary	3,170	1,817
Vaccination	270	246
Registration of Births, &c.	170	163
Conservancy	5,470	5,693
Grant IV.—		
Lighting	1,000	215
Other miscellaneous purposes	920	1,015
Grant V.—		
Office...	2,220	1,963
Miscellaneous	100	157
Advances recoverable	...	385
Refunds...	100	102
Balances	150	9,042
Total ...	28,620	35,477

2. The amount shown in the abstract given above includes only the floating balance of the dispensary, and the same plan should be adopted in future in the municipal statements, the invested capital finding a place in column 2, Statement I.-A. The entries in column 2, Statement IV., Current, should correspond with the entry under the same head in Statement I.-A, refunds appearing in the column headed "Remitted on appeal or otherwise," except where the refund has been of collections in excess of the demand, in which case it need not appear in any of the prescribed statements.

3. The increase under "House-tax" is ascribed to a careful revision of the assessment. The Government concur with the Commissioners in deeming it satisfactory that the uncollected balance was smaller than in previous years, although the number of coercive processes issued was much fewer. The decrease under "Tax on Arts, &c.," was owing in great part to arrears being written off as irrecoverable for satisfactory reasons. The collections under "Tax on Vehicles, &c.," fell short of the estimate by Rupees 266, and not Rupees 350 as stated in the report ; and, although they were Rupees 119 short of the collections for 1871-72, the

Commissioners consider the result fair as the tax is so open to evasion. The receipts from Tolls amounted to Rupees 1,009, or only eleven per cent. below the amount which the Commissioners expected to realize with double the rates sanctioned. The President explains that the impost falls entirely on Mysore and Coorg traders who send their produce to the coast—an explanation which would indicate that the receipts should be credited to Local Funds rather than to the Municipality; but, as the amount thus realized falls so very far short of the expenditure on Communications, the Government will not insist on any change in the existing arrangements.

4. The short expenditure on New Works is owing to slow progress in building the new market and to the utilization of the allotment for the Gunpowder Magazine having been deferred pending the sanction of Government. The unusually large outlay on repairs to roads followed on the damage done by the exceptionally heavy rains, and, as the roads are reported to be now in excellent order, the large excess of the expenditure over the budget allotment is approved. The Commissioners consider that the educational wants of the town are fully met by the existing institutions, and the Government observe that the amount paid as results grants alone exceeded the whole expenditure on education in the previous year. The contribution for the Normal School does not appear to have been paid within the year. The dispensary appears to have worked well, and the large increase in the attendance under municipal management is very gratifying. The Government consider that as a general rule the accumulated funds of a dispensary should not be drawn upon except for permanent improvement, and as the institution opened the year with a floating balance of Rupees 1,052, or more than the expenditure on the buildings, the funded capital should be allowed to remain intact and the negative balance of Rupees 396 defrayed from municipal funds, in which case the municipal balance will be reduced as shown in the abstract. The conservancy of the town appears to be well carried out, and the Government are especially glad to notice that private latrines are common and are kept clean by the municipal scavengers. The short expenditure on lighting is to be regretted. The unspent balance was reduced during the year by Rupees 4,769, and with the market and magazine to complete, and the system of lighting merely in its infancy, there is ample room for its utilization within the current year.

(True Extract.)

W. HUDLESTON,
Chief Secretary.

To the President of the Municipal Commission, Mangalore.
,, Public Works Department.
,, Revenue Department.
,, Board of Revenue.
,, Accountant-General.
,, Sanitary Commissioner for Madras.
,, Surgeon-General, Indian Medical Department.
,, Director of Public Instruction.
,, President of the Local Fund Board, South Canara District.

Ed. J. Wright.

Govt. of {1873} Works,
FINANCIAL.

To

THE PRESIDENT OF THE
MUNICIPAL COMMISSION,
Mangalore,
&c., &c.

Dated December, 18th.

Read.

G.O., 13th December 1873, No. 1809.

DECEMBER.
Nos. 102-103.

Mangalore Municipality.—Annual report of this Municipality for the year 1872-73, reviewed.

Statement II.

Expenditure from the Municipal Fund of the Town of Mangalore for the Official year 1872/73

		1872-73. Detail (minor heads)	1872-73. Totals (major heads)	Amount of Budget Estimate.
		Rs as p	Rs as p	Rs
Grant I	Public Works.			
1	New Works			
	(a) Communications	" " "		
	(b) Educational	" " "		
	(c) Sanitary and Miscellaneous	5905 . 6	5905 . 6	
2	Repairs			
	(a) Communications	5939 10 11		
	(b) Educational	" " "		
	(c) Sanitary and Miscellaneous	16. 6 4	5956 1 3	
3	Establishment	1023 2. 11	1023 2 11	
4	Tools and Plant Contingencies	306 8 5	306 8 5	
5	Contributions to Local Funds	" " "	" " "	
	Total, Grant I		13190 13 1	13050
Grant II	Education			
	1 Training Schools	" " "	" " "	
	2 Municipal do	" " "		
	3 Salary Grants	" " "		
	4 Result do	957 12 -		
	5 Contribution to Local Funds for Educational Inspectorate	530 " "	1487 12 -	
	6 Miscellaneous	" " "		
	Total, Grant II		1487 12 -	2000

1872-73

Amount of Budget Estimate 15

	Detail (Minor heads) Rs as p	Total (Major heads) Rs as p
Grant III. Sanitation and Medical Services.		
1. Hospitals and Dispensaries		
(a) Establishment	861. 3 7.	
(b) Medicines and Supplies	150. 3 .	
(c) Diet of Patients	576. 14 10.	
(d) Sundries and contingencies	228. 4 6	1816 9. 11
2. Vaccination.		
(a) Establishment	244. 4 6.	
(b) Contingencies	2 2 6.	246. 7 .
3. Registration of Births and Deaths.		
(a) Establishment	144. 8 .	
(b) Contingencies	19. 8 .	163. 8 .
4. Conservancy		
(a) Establishment	3,627 7 5.	
(b) Sanitary Services (hire of conservancy carts &c.)	749. 4 4.	
(c) Cleansing of tanks, wells and drains	4 7. 6.	
(d) Contingencies	255. 6 6.	
(e) Conservancy of the cantonment for 1871/72 and 1872/73	1,056 1 4.	5,692. 11 1.
Total, Grant III		7,919. 4 . 9

1872-73

	Detail (Minor heads) Rs as p	Total (Major heads) Rs as p
Grant IV. Miscellaneous — Municipal Purposes.		
1. Lighting.		
(a) Establishment	74. . 6	
(b) Contingencies	141. 1 8.	215. 2. 2
2. Markets	" " "	
3. Chowltries	" " "	
4. Watering Streets and planting avenues	653. 9 6.	653 9 6.
5. Maintenance of Fire Engine	275. 2 "	275 2 "
6. Travellers' Bungalow.		
(a) Establishment	24. 14 5.	
(b) Contingencies	31. 4 "	56. 2 5
7. Time Gun.		
(a) Establishment	30 . "	
(b) Contingencies	" " "	30 . "
Total, Grant IV		1230 . 1. 1,920.
Grant V. Supervision and Management		
1. Office		
(a) Establishment	1633 10 9	
(b) Contingencies	329. 12 7	1963 7 4.
Carried forward		1963 7 4. "

1873-73.

	Detail (minor heads)	Total (major heads)	Amount of Budget Estimate
	Rs a p.	Rs a p.	Rs
Grant V- Supervision and Management- continued.			
Brought forward		1963 7 4.	
2. Miscellaneous			
(a) Honorarium to the Auditor for 1871/72	100 . .		
(b) Cost for taking the Census	15 10 2.		
(c) Compensation for damages	23 . .		
(d) Sundry petty Charges	16 . 2	156. 10 4	
Total, Grant V		. . . 2120 1 2	2330
Advances recoverable	385 . .		
Refunds other than of Current Taxes	102 3 .	487 3 .	100.
Grand Total, Expenditure		. . . 26435 1 10	28.470
Balance			
(a) Municipal Fund	9438 4 7		
(b) Endowments	604 . 5	10042 5.	150.
Total		. . . 10042 5	150.

Municipal Commissioner's Office
Mangalore 25th October 1873

Certified as Correct
Justin W. Boyd,
Auditor.

H. Thomas.
President.

Camp Sirsi

Enclosure.

In a letter from
the Executive Officer
Municipal Commissioner
Mangalore, dated 25th
October 1873. No. 1570

Statement XI.

Expenditure from the
Municipal Fund of
the Town of Mangalore
for the year 1872-73.

R. Tait 20-11-73

Statement II A

Detail of Allotment for Expenditure on Public Works estimated to cost Rs 100 or upwards.

Part I - New Works.

Project	Amount of Estimate	Past Expenditure	Expenditure in 1872-73	Remarks.
	Rs.	Rs.	Rs.	
(a) Communications				
(b) Educational				
(c) Sanitary & Miscellaneous				
1 Public Latrines (five)	5,000	1100	2,522	Item marked 4,5,6 and 7 are chargeable to Endowments (Civil Dispensary)
2 Mahomedan Burial ground	500	-	140.	
3 Municipal Market	15,000	236	2,580	Item 3 is sanctioned in G.O. No 317 dated 7th March 1873.
4 Civil Dispensary Portico	450	-	225	
5 Dead-house	350	-	206	Item 5 is a charge for converting the old Dispensary Dead-house into a latrine as per letter of this office embodied in the above quoted Government Order.
6 Dispensary Latrine	-	-	40	
7 Small-pox Hospital	-	-	197	
	"	"	5,890.	

Part II Repairs.

Project	Estimate Rs.	Expenditure Rs.	Remarks
(a) Communications	2,200	5,940.	
(b) Educational	"	"	
(c) Sanitary & Miscellaneous	"	"	
Total	2,200	5,940.	

Municipal Commissioner's office
Mangalore, 25th October 1873

Certified as correct:
Gustavus W. Boyce,
Auditor
H. Thomas.
President

Camp Siradi 2-12-73

Mangalore, 10th October 1873

21

To

The President,
Municipal Commission
Mangalore

Sir,

Having completed the audit of the Municipal Accounts for the year 1872-73, I have now the pleasure to submit my report on the same.

I have examined each item in the Day Book of Receipts and Expenditure Book, and compared them with the Cash Book and their respective vouchers &c, and beg to forward herewith a list of the errors and differences found thereby.

I would call the attention of the Commissioners to the practice

Enclosure

to a letter from the Municipal Commissioners, Mangalore, 23rd October 1873.

Statement XXA.

Statement of allowances to Municipal Commissioners, Police Constables &c. for the Quarter ending 31st December 1873.

Rs. Paid 2004/13

practice of allowing the Peon, collecting subscriptions &c for the Civil Dispensary, to retain the amount in his own possession for a considerable period after collection. I observe that a subscription collected on the 11th January, and others collected in that Month, are not passed to the credit of the Municipality until the 29th of the following month. In the same manner a Travellers' Bungalow fee, Rs. 17, collected on the 14th October is not passed to credit till the 5th November.

I find that the Registers of Notices of Demand contain a record of all Notices of Demand issued, but in certain cases, where the Bill upon which

the.

the Notice is issued, is paid before the Notice is served, the claim to the Fee is waived, but the Notices remain recorded in the Register, which thus ceases to be trustworthy as the only check upon the entry of the Fees in the Day Book of Receipts.

The work of the Auditor would be considerably lessened by the observance of more order and neatness in the keeping of the books, e.g. the underlining of headings, and columns of figures or single amounts, when carried out into totals, &c.

I remain

Sir

Your most obedient Servant

(Signed) Justin. H. Boys.

Auditor

(True Copy)

H. Thomas.

Resident

Camp Siradi

Municipal Office Manjalore 25th October 1873

H.D. Dlk

Annual Medical Report on the Mangalore Dispensary for the year 1872-73.

The charity is in a very satisfactory state and as regards out-patients thoroughly appreciated and the return shews a considerable increase over former years, but the number of In-patients remain much the same, and with the exception of accidents they consist principally of the poorer classes.

Well to do people will not as a rule come into hospital.

The following is a comparative statement of patients treated during the last 5 years-

In	1868-69	146	In Patients	3531 out-Patients
	1869-70	140	"	3282 "
	1870-71	198	"	2443 "
	1871-72	164	"	4488 "
	1872-73	180	"	5622 "

Self-Supporting patients during the year 3.

In consequence of the considerable increase of patients the Hospital Assistant was over-worked and the Municipal Commissioners sanctioned the entertainment of a writer to keep the books and

Encl: A.

Copy of a letter from the Secretary to the Municipal Commissioners Mangalore dated 23rd Septr 1873 No. 157

Copy of the Medical Report on the Municipal Hospital for the year 1872-73

Encl 2004/73

and who also assists in vaccination in the town-

During the past year the building has been much improved by the addition of a substantial portico, a new dead house outside the compound is being constructed and will be completed within a few weeks.

A new cook room, Storeroom and dead house has been erected in the compound of Small Pox hospital

Ample funds have been provided by the Municipal Commissioners for the support of the Charity

Appended is an abstract return of patients treated during the year.

(Signed) R. Dempster
Ag. Zillah Surgeon
Mangalore

(True Copy)

Municipal Commissioner's Office
Mangalore, 25th October 1873

H. Thomas.
President

Camp Siradi

Europeans
1872-73.

Civil Dispensary Mangalore
Abstract Return of Sick

	Remaining on the 1st March 1872	Admitted 1872-73 April	May	June	July	August	September	October	November	December	January	February	March	Total	Total Treated	Daily Average Sick
In Patients	1	3	"	"	"	"	"	1	1	"	2	"	1	8	9	1	1·14
Out Patients	1	22	30	32	26	29	30	37	25	14	23	7	13	288	289	2	1·83
	2	25	30	32	26	29	30	38	26	14	25	7	14	296	298	3	1·97

Signed/ R. Dempster
Ag. Zillah Surgeon

Natives
1872-73.
Civil Dispensary Mangalore
Abstract Return of Sick

	Remaining on the 1st March 1872	Admitted 1872-73 April	May	June	July	August	September	October	November	December	January	February	March	Total	Total Treated	Daily Average Sick
In Patients	7	9	11	7	14	17	17	11	16	19	11	22	11	165	172	34	10·06
Out Patients	31	374	439	433	401	416	389	432	461	491	466	429	571	5302	5333	1	50·81
	38	383	450	440	415	433	406	443	477	510	477	451	582	5467	35		60·87

Municipal Commissioner's Office
Mangalore, 25th October 1873
Camp Siradi

(True Copy)
H. Thomas.
President

(Signed) R. Dempster
Ag. Zillah Surgeon

Memo: of Births and Deaths in the Municipal Town of Mangalore for 1872-73.

Births.	Nos
Hindoos	265.
Mahomedans	48.
Christians	146.
Other Classes	
Total Births	459.

Deaths.	
Hindoos.	286.
Mahomedans	171.
Christians	81.
Other Classes.	2.
Total Deaths	540.

Causes of Deaths.

Cholera	1.	
Small Pox	2.	
Fevers	114.	
Bowel complaints	29.	
Accidents	16.	
Snake Bite or killed by wild beasts	1.	
All other causes	377.	540.

Municipal Commrs. office
Mangalore 25 October 1873

Camp Siradi
24 Oct

N. Thomas.
President.

Enclosure B

to a letter from

the President & Members of
Municipal Commissioners
Mangalore, dated 25th
October 1873 No. 157

Copy of the Annual
Statement of Births
& Deaths
in the Mangalore
Civil Division for
the year 1872-73.

Rs Fuel 2004//73

Schedule 1A. Statement submitted to the Municipal Commissioners under section 137 of the Act for the year 1872-73

Name of Institution	Amount of Rental Capitation Tax	Balance	Amount of Rental Capitation Tax Entered on Current Land	Deficiency of Rental Capitation Tax Collected for Expenditure	Contributions and donations of all Kinds	Sale of Produce or Sundry Supplies	Total (Columns 3 to 7)	Current Charges (Establishment)	Allotted for Public Works Establishment	Total Charges	Balance Negative	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
Municipal Fund Mangalore	1866	1063	"	"	966	34	2063	1817	632	2449	396	
		+							+			

Examined and found correct.

Mangalore 25 October 1873

Municipal Commissioners office

Chas. Lindo

Examined and found correct.

Chas. H. Mapp

Auditor

Rs. 632 - 9

Chas. H. Mapp

Auditor

Rs. Annas.

Assistant

31

Statement II. B.

Detail of Municipal Establishments.

1.	2. No.	3. Salary per annum. Rs. A. P.	4. Salaries per annum. Rs. A. P.	5. Totals major heads. Rs. A. P.	6. Remarks.
Grant I. Public Works.					
Inspector (moiety.)	1.	30. " "	389. 4. 1.		
Sub Inspector.	1.	17. 8. "	210. " "		
Extra ditto		as emergency required	86. 1. 4.		
Head Coolies.	2.	7. 8. "	169. 11. 10.		
Extra ditto.		on daily hire.	168. 1. 8.	1,023. 2. 11.	
Total Grant I.			1,023. 2. 11.	1,023. 2. 11.	
Grant III Sanitation and Medical Services.					
1. Hospitals and Dis=pensaries.					
Medical Subordinates	1.	40. " "	440. " "		
Clerk.	1.	5. " "	13. 3. 7.		
Servants.	7.	34. 8. "	408. " "	861. 3. 7.	
Total	9.	79. 8. "	861. 3. 7.	861. 3. 7.	
2. Vaccination.					
Vaccinators.	2.	20. " "	244. 4. 6.		
Peons.				244. 4. 6.	
Total.	2.	20. " "	244. 4. 6.	244. 4. 6.	
3. Registration.					
Registrars.	6.	12. " "	144. " "		
Peons.				144. " "	
	6.	12. " "	144. " "	144. " "	

Separate establishments in Col. 4 are drawn attention to by brackets within the square.

1.	2. No.	3. Salary per mensem. Rs A P	4. Salary per annum. Rs A P	5. Totals Major heads. Rs A P	6. Remarks.
Grant III. Sanitation &c. Contd.					
4. Conservancy.					
Inspector (the other moiety in Col: 4 are under one head)	1.	30. - -	389. 4. 2.		
Overseer.	1.	15. - -	172. - 6.		
Mooistry (Head Coolly)	1.	7. 8. -	86. 7. 8.		
Jolies.	20.	8 each or 160 Rs.	1,903. 6. 1.		
Sweepers.	20.	on daily hire.	1,076. 5. -	3,627. 7. 5.	
Total-	43.	- - -	3627. 7. 5.	3627. 7. 5.	
Grant IV. Miscellaneous.					
Municipal purposes-					
1. Lighting					
Marsalgies	3.	15. - -	74. - 6.	74. - 6.	
2. Travellers' Bungalow.	3.	15. - -	74. - 6.	74. - 6.	
Sweeper.	1.	3. - -	24. 14. 5.	24. 14. 5.	
3. Time Gun.					
Lascars.	2.	10. - -	30. - -	30. - -	
	2.	10. - -	30. - -	30. - -	
Grant V. Superintendence & Management.					
1. Office.					
Manager.	1.	40. - -	480. - -		
Clerks.	1.	24. - -	288. - -		
Extra Clerk.	2.	30. - -	359. 8. -		
Peons.	1.	10. - -	28. 7. 6.		
Bill writers.	2.	14. - -	168. - -		
Bill Servers.		fees. —	42. 11. 1.		
Distrepencies.		fees. —	121. - -		
Total —		fees. —	146. - -	2,1633. 10. 9.	
		- - -	1633. 10. 9.	1633. 10. 9.	

Amounts of Establishments actually drawn within the year.

Municipal Commissioners Office
Mangalore 25th October 1873.

Certified as correct.

Kristna N. Daya
Auditor.

H. Moural.
President.

Enclosure:

In a letter from the President of the Municipal Commission, Mangalore dated 25th October 1873, No. 150

Statement IV

Demand, Collection and Balance Statement for the year 1872-73

In Fuid 2004/73

Enclosure

In a letter from the President of the Municipal Commission, Mangalore, dated 25th October 1873, No. 150

Statement IV B.

Detail of Municipal Establishments.

In Fuid 2004/73

Statement IV.

Municipality of the Town of Mangalore.

Demand, Collection and Balance Statement for the year 1872-73.

Current.

	1 Demand assessed.	2. Collected.	3. Remitted on appeal or otherwise.	4. Written off as irrecoverable	Total of Columns 2 to 4	Balance.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Rates on Houses &c.	6753. 14. "	A. 6360. " "	2. 8. "	12. 2. "	6374. 10. "	379. 4. "	A. This amount differs from that borne by Statement I by Rs. 12. 10. 4. deducted from the same as refunded but required by G. O. No. 1646 dated 28th Oct. 1871.
Taxes on Arts &c.	8746. 8. "	B. 7257. " "	162. 8. "	444. " "	7857. 8. "	889. " "	B. Ditto — do. by Rs. 248. 8. "
Tolls.	1009. " "	1009. " "	" " "	" " "	1009. " "	" " "	ditto — do. —
Total-	16509. 6. "	14620. " "	165. " "	456. 2. "	15241. 2. "	1268. 4. "	

Arrears.

	1. Balance of old demand	2. Arrears of previous year.	3. Total Demand.	4. Collected.	5. Remitted	6. Written off	Total (Columns 4. 5 & 6.)	Balance.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Rates on Houses &c.	377. 1. 1.	1277. 10. "	1654. 11. 1.	1351. 2. 9.	" 13. "	112. 13. 7.	1464. 13. 4.	189. 13. 9.
Taxes on Arts &c.	598. 7. "	991. 2. "	1589. 9. "	751. 1. "	" 7. "	678. 12. "	1430. 4. "	159. 5. "
Tolls.	" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
Total-	975. 8. 1.	2268. 12. "	3244. 4. 1.	2102. 3. 9.	1. 4. "	791. 9. 7.	2895. 1. 4.	349. 2. 9.

Municipal Commissioner's office.
Mangalore 25th October 1873.

Certified as correct.
Gustin W. Boyd,
Auditor.

M. Thomas.
President.

Statement I

Revenues and Receipts of the Municipal Fund of the Town of Mangalore for the official year 1872-73.

	1872-73. Detail of Minor heads		1872-73. Totals of Major heads		Amount of Budget Estimate
	Rs	a p	Rs	a p	Rs.
1 Balance brought forward					
(a) Municipal Fund	12757	12 4			
(b) Endowments	2053	" 5	14810	12 9	8,300
2 Assignments & allotments by Govt.	-	" "	-	" "	-
	Arrear	Current			
	Rs a p	Rs a p			
3 Rates & Taxes, &c.					
(a) Rates on Houses &c. (Section 40)	1,351 2 9	6,347 5 8	7,698 8 5		
(b) Taxes on Arts, &c. (Section 57)	751 1 "	7,002 8 "	7,753 9 "		
(c) Taxes on Vehicles &c. (Section 63)	" " "	1,134 8	1,134 8		
(d) Registration of carts (Section 73)	" " "	324 14	324 14 "		
(e) Tolls (Section 77)	" " "	1,009 " "	1,009 " "		
(f) Fees (Sections 106, 123, 125, 130, 131, 135, bye-laws and Schedule A	" " "	768 12 "	768 12 "		
(g) Magisterial Fines Section 170		568 4	568 4 "		
				19257 7 5	17,800
Carried over				34,068 4 2	26,100

	1872-73. Detail of minor heads.	1872-73. Totals of major heads.	Amount of Budget Estimate
Brought over	Rs. a. p.	Rs a p.	Rs
4 Fees in Schools & Training Institutions	- - -	34,068 4 2	26,100
5 Endowments and Sundry Contributions and donations			
a Mangalore Civil Dispensary Contribution from Local Fund	199 10 8	199 10 8	540
Miscellaneous			
Hospitals			
Mangalore Civil Dispensary	800 - -	800 - -	800
7 Miscellaneous			
a Rent of Municipal Firewood Depôt	570 - -		
(b) Do of do ground at Bolar	289 - -		
(c) Avenues	201 11 3		
(d) Government Contributions on account of Census	188 4 5		
(e) Traveller's Bungalow Fees	74 - -		
f Privati Subscriptions on account of the Time Gun received together with its transfer to the Municipality	23 10 6		
(g) Sundry Receipts	37 13 10		
		1,384 8 -	1,180
8 Advances Recovered			
(a) Advance for timber supplies for Public Latrines	25 - -	25 - -	
Total		36,477 6 10	28,620

Note

1 House and Land Rates are levied at 5 per cent.

2 Taxes on Arts, &c are levied at the Maximum Schedule Rates

3 Taxes on Vehicles, &c. are levied at the Maximum Schedule Rates

4 Carts drawn by single animal or two are registered at the annual rates of Rupees 1½ and 3 respectively

5 Tolls are levied at half the Maximum Schedule Rates

6 License fees on Cart-stands are levied at the rates sanctioned in G.O. No 682 dated 13 June 1867 and at the rates of Rupees 3 and 2 on Slaughter houses Class I and II respectively.

Certified as correct.

Municipal Commissioner's Office
Mangalore 25th October 1873

Girish Sirdar

Justin W. Boyd
Auditor

H. Thomas.
President.

Exd

Mangalore Municipality

Enclosure

In a letter from the President, Municipal Commission, Mangalore, dated 25th October 1873, No 150

Statement I.

Revenue and Receipts of the Municipal Fund for the year 1872-73.

In Tuil 2004/73

No. 146.

Panatalai in Cossyrode Taluq
7th October 1873
Despatched 11th Octo 1873

45

From,

H. S. Thomas Esqr.
President to the Municipal Commission
Mangalore.

To,

The Honourable W. Huddleston.
Chief Secretary to Government.
Fort St George.

Sir,

Having received two reminders for my annual Report on the working of the Municipality during the past year 1872-73, I regret to have to state that it has been unavoidably detained by an unexpected delay in completing the audit of accounts for that year which was entrusted this year to the Accountant of the Branch Bank at Madras at this station some months since.

2. According to his promise his Report on the Audit is daily expected and as soon as it comes to hand, I will lose no time in sending mine to Government.

I have the honor to be,
Sir,
Your most obedient Servant.

H. Thomas.
President.

Cdma.

Rd 13th Dec 73 No 1027-1073

Recd 20th Oct 73

Endorsement

On a letter from the President of the Municipal Commissioners, Mangalore dated 7th October 1873 No. 157

Statement

Municipal Accounts
Audit Accounts
for the year 1872-73

No 150

Municipal Commissioners Office on
Circuit Seeradi in Upper Canara
Dated 25th October 1873.

47

From

H. S. Thomas Esqre,
President of the Municipal
Commission, Mangalore.

To

The Honble W. Huddleston,
Chief Secretary to Government
Financial Departt Fort St. George.

Sir,

In conformity with the provisions of Section 32 of the Towns' Improvement Act III of 1871, I have the honor to submit the Annual Report of the Municipal Commissioners for the Town of Mangalore on the working of the Act during the last Official year 1872-73. The several Statements I with enclosure A, Statement II with enclosures A & B, Statement III, Statement IV, and Statement V. Statements of Receipts and charges in the forms prescribed in Government Orders Nos. 1646 and 822, dated the 28th October 1871 and the 12th January 1873 respectively, are herein enclosed.

2. Mr. J. W. Boys, Accountant in the Branch Bank of Madras, at this Station, was appointed by the Commissioners to audit the Accounts of the year and a copy of his Report is herewith transmitted for the information of Government. The result is satisfactory as no thing more than a few clerical errors have been found. *Enclosure A

3. The Balance to the credit of the Municipality at the commencement of the year was Rupees 14,840. 12. 9. of which Rs 2053 " 5 is the Endowment Fund of the Civil Dispensary at this Station entrusted to the Commissioners. This large

large balance was caused by a small increase in the Receipts of the year 1871-72 above the Budget provision for that year, and more especially by the difficulties felt by the Commissioners in carrying out some New Works proposed to be constructed during the year, from not having a proper agency. The Receipts current and during the year under review arrear, from the various sources detailed in Statement I amount to Rupees 21,666-10-1 exceeding the Budget Estimate by a sum of about 1,347 Rupees. The Commissioners had, therefore, at their disposal during the year a Sum of Rupees 36,477-6-10.

4. Arrears

Revenue.

Taxes on buildings and Lands (Sec 4/5)

At the beginning of the official year under report there was a balance under this head to the extent of Rupees 1,654-11-2 as will be seen from the Demand, Collection and Balance Statement IV. Out of these arrears the Commissioners have been able to realize the sum of Rupees 1,351-2-9. The Commissioners had also to strike off a sum of Rupees 112-13-7, the same having been found, after due enquiry, to be irrecoverable. The large outstandings have thus dwindled down to a small sum of Rupees 189-13-9, the recovery of a greater portion of which is doubtful.

Current. The demand for the year as shewn by Statement IV is Rupees 6,753-14-- towards which a sum of Rupees 6,360 (Net Rupees 6,347-5-8 after deducting refunds) has been realized against an Estimate of Rupees

Rupees 5000. The assessment was carefully revised during the year. Special regard being had to new and improved buildings; and of from this results the excess collection. The number of bills issued during the year is 4,642 the greater number of which have been discharged upon presentation thereof. The number of coercive processes used for the realization of this tax as compared with the number issued last year is given in the margin and the Commissioners are glad to observe that notwithstanding the small number of processes, the balance that remained uncollected at the close of the year is the smallest ever yet known. They trust that during the course of the current year they will have this small balance disposed of.

	No of Bills.	Notice of Demand.	Warrants
1871/72.	4,803.	1,358.	824.
1872/73.	4,642.	1,547.	658.

6. Arrears

Taxes on Arts &c. (Sec. 5/7)

The Collection under this head, the Statement IV will shew, amounts to Rs. 757-1-, thus falling short of the budgetted amount (viz Rs. 1,500) by a half of it. The decrease is owing to the Commissioners having had to write off from the accounts Rs. 695-12-, on account of death, absence or poverty of the tax-payers.

Current. The amount set down in the Budget as probable collection is Rupees 7,000. and the actual collection amounts to Rs. 7,254, or to Rupees 7,002-8-- the refunds being deducted.

6. Tax on Carriages, horses &c. (Sec 6/3).

Considering the difficulties which the Commissioners have to contend with in realization of this Tax, which is open to evasion by Tax-payers, the

the collection under this head may be, on the whole, looked on as fair though it has fallen short of the budgetted amount by about 350 Rs.

7. Tolls. (Sec 76). The Commissioners proposed in their Budget Estimates for the year to levy the maximum rate of tolls allowed by the Act, and so increased their estimate of collections from this source to Rupees 1300. The Government however did not sanction the proposal and fixed the amount under this head at half the schedule rates. The two toll gates established by the Municipality were let out on contract for Rupees 1,009, the whole of which amount was realized within the year, and this amount has been the highest ever collected. I beg to observe that no instance of oppression or other irregularity on the part of the contractors has come to notice in the year under report. The weight of this impost cannot be taken as affecting the traffic of the country, as it falls entirely upon the traders at Coorg and Mysore who send their produce to the coast and take Government salt on return.

8. Fees. (Sec 106, 123, 125, 130 131, 136 bye laws and Schedule A.) The Government will observe an excess of Rs 268 over the estimated collection under this head, but this is owing chiefly to a large number of distraints issued during the years 1870/71 and 1871/72 having been executed during the year under review.

9. Fines. Magisterial Fines (Sec 79). The receipts under this item exceed both the Budget provision and the realization of the previous year and this arises from certain men having been heavily mulcted by the Magistracy for a wilful infringement of the Commissioners' order closing certain objectionable burial grounds in the heart of the Town.

10. Endowments and Sundry Contributions. Since the Civil Dispensary has been transferred to the Municipality, voluntary private contributions have gradually fallen off and it seems probable that they may eventually fail altogether, for the people are unwilling to pay voluntarily for an institution for which they are also taxed. This explains the falling off in the receipts under this head. The Commissioners have received, during the year under report, an aid of Rupees 800 from the Local Fund Board of the Canara Circle for the support of this Institution.

11. Miscellaneous. The Miscellaneous receipts are usual and call for no particular explanation.

12. The Commissioners are glad to record here that the collections, as above severally explained, are, on the whole, very satisfactory. Almost every item of receipt has been recovered within the year.

13. Charges. Grant I (Public Works) Nav. Works - Sanitary & Miscellaneous. Latrines. A sum of Rs 2522 has been spent on the construction of five public latrines, four for males, and one for females, which sum, added to the outlay of Rupees 1,100 in the previous year, gives a total of Rs 3,622. These latrines have been built on the most thickly populated localities and are found very useful, as people appear to take much advantage of them. It must be observed here that the people in this Town have generally private latrines of their own, which the Municipal Scavengers keep clean. The Commissioners think that a few more may still be built at the expense of the Municipality, as funds may

be available; but this cannot be expected to be soon feasible if the Profession-Tax is to be given up hereafter as seems to be intended.

14. A portico to the Civil Dispensary, which was much needed, was erected at Rs. 224. 12. 9 and a Dead-house outside the precincts of the Civil Dispensary was built at a cost of Rupees 322. 7. 4; Rs. 205. 12. 8 within the year and Rupees 116. 10. 8 subsequently. This amount of Rupees 322. 7. 4 has been however since recouped from the Imperial Treasury as sanctioned in Government Order dated 7th March 1873, No. 317 Financial Department, and will appear to the credit of the Municipality in the accounts of the current year.

15. Market. This work, the Government is aware, was begun in the year 1870-71 and only a small sum of Rupees 2000 was spent in that year for levelling the ground. A sum of Rs. 5350 was provided in the Budget of the year under report, and the Commissioners anticipated that two wings would be completed within that year. But the Assistant Engineer to whom the work has been entrusted has only spent a little above Rs. 2,500. and Completed one wing, with the central well, and made a commencement on the other which is at present in progress.

16. Small-Pox Hospital. This is an adjunct to the Civil Dispensary, located at a distance from it, which cannot admit of small-pox patients for obvious reasons. This was built long before out of the Dispensary private contributions, but being found ill adapted to its object was improved in the year under review at the suggestion of the Medical officer and has been put in an efficient state at a cost of Rupees 197 which may be regarded as small considering the benefits it now affords to persons afflicted with that dangerous disease.

17. Gun-Powder Magazine. The necessity for this building was noted by the Commissioners in their Budget of the year under report, and a sum of Rupees 2,000 was allotted for the work. The Government, however, reserved in their Proceedings dated 6 April 1872, No. 460, Financial Department, the advisability of the construction of the building to the Magistrate of the District and allowed the allotment to remain in the Budget, pending his report. The construction was eventually sanctioned after the close of the year. No expenditure therefore appears in the accounts of the year. It may not be out of place to mention that the allotment was repeated in the current year and that the building is now being undertaken.

18. Repairs, Communications. The unusual and prolonged duration of the well known heavy rains on the coast in the year under review, injured our roads to a considerable extent which precipitated their repairs over and over again to render them efficient and this object could not have been acquired unless an unusually large sum of Rs. 5,939 was expended. They are in excellent order.

19. Grant-in Education. Result-Grants. The expenditure under this head amounting to Rupees 957-12- is a little above the Budgetted provision. The Government and the private schools here the Commissioners think, answer the needs of education in this Town. They therefore consider it unnecessary to establish any schools

of their own. The Commissioners have also contributed a sum of Rupees 530 to the Local Fund for Educational Inspectorate.

20. Grant No III. Sanitation & Medical Services.

(a) Mangalore Civil Dispensary. The financial transactions connected with the institution is shewn in the accompanying Statement No. I A. When it came into the hands of the Municipal Commissioners, a thousand Rupees invested in Government Loan appeared in the receipts of the previous year. This amount is shewn in the accounts as funded Capital. Setting it apart as yet unappropriated, the assets of the year under report amounted to Rs. 2053 inclusive of the allotment of Rs. 800 received from the Local Fund Board and the charges to Rs. 2,449; the excess of Rs. 396 in the latter being borne out of the Municipal Funds proper. But if this excess in the Expenditure is to be deducted from the funded capital of Rs. 1,000, the amount to the credit of the Dispensary will be reduced to Rs. 604 with the aid of which and the ordinary receipts of the current year inclusive of the Local Fund contribution, the current year's Expenditure can scarcely be borne without larger encroachment on the Municipal Funds. The Commissioners will therefore have apparently to look to a larger contribution from the Local Funds or to share the excess charge between the Local and Municipal Funds. When such necessity actually arises, special application will be submitted

21. As required by Government Order No. 209, dated the 2nd March 1872, a copy of the Report of the Medical Officer in charge of the Dispensary for the year under Report *Enclosure B

55 57

is herewith forwarded for the information of Government. The Commissioners hope it will be found satisfactory.

22. There is a marked increase in the number of patients treated at this Charitable Institution which shews its growing popularity. Much credit is due to Dr Dempster for the unremitting zeal which that gentleman evinces for the people generally.

	In Patients.	Out Patients
1868/69 —	146.	3,531.
1869/70 —	140	3,262.
1870/71 —	198.	2,443.
1871/72 —	164	4,488.
1872/73 —	130.	5,622.

23. (b) Vaccination. The Commissioners have entertained two vaccinators on a salary of Rs. 10 each, and they are placed under the immediate superintendence of Dr. Dempster. The work performed by them is satisfactory. There is a strong prejudice here as in some other Districts against the vaccination of infants, and in order to meet it the Commissioners endeavour to make it widely known that the operation is more effectual at this stage than at a late period of life. With a view to promote this safeguard against one of the most threatening and prevalent epidemics, I have, with the full concurrent of the Commissioners and on Dr Shortt's recommendation, placed in the hands of Dr. Dempster a sum of Rupees 50 for petty rewards to the people of the poorer class coming forward to be vaccinated.

Total vaccinated	1584	
Successful	1383	
Unsuccessful	139	
Unknown	62	1584.

24. (c) Registration of Births & Deaths. The Registrars here are Potails appointed with the concurrence of the Collector of the District to exercise the functions prescribed by the Act within their Revenue jurisdictions falling within the Municipal

limits, and due notice of these appointments has been given for the information of the public. Care has been taken to put up their names in conspicuous places on or near the outer door of their dwelling houses. The public have been instructed that the failure on their part to supply these Registrars with the prescribed information of Births and Deaths is made penal under section 94 of the Act. The Registrars are required to furnish to this office a monthly list of defaulters with a view that they may be prosecuted before the Magisterial authorities. The Commissioners have often tried to interest the Registrars in their work and teach them to appreciate its importance to the well-being of the community. Notwithstanding these precautions, the Commissioners find that the Registration is still defective, though a change for the better has already been effected. The outturn of the year is given in the accompanying Summary Enclosure C.

25 (d) Conservancy. The charge under this head, the Government will observe, exhibit an increase over the Budget, but this is owing to the Municipal contribution for the conservancy of the Military Cantonment for the year 1871/72, not discharged in that year, having been paid during the year under report. The Commissioners are glad to think that the freedom of the Town from Epidemics is mainly due to the improvement effected in the general cleanliness, consequent on the Conservancy clauses of the Act having become better understood and having been more strictly enforced. The latrines in the private compounds are well cleaned by

the Municipal Scavengers. The want of public latrines, much felt by the people, has been in part supplied. To these measures and the diffusion of vaccination may be attributed the general healthiness of the Town.

26. Grant IX. Miscellaneous Municipal Purposes. (a) Lighting. One of the great desiderata of the Town-people has been lighting of their streets. An allotment of Rupees 1000 was sanctioned by Government, but only so much as Rs. 215 were spent during the year. It is in this year that the lighting has been first undertaken. Twelve lamps were set up and twelve have been added in the current year.

27. (b) Watering Streets & Planting Avenues. Such of the streets in the Town as are much frequented by people were watered in the hot season so as to lay the dust and this contributed considerably to general comfort.

28. (c) Maintenance of Fire-Engine. The Municipality maintain two engines, one in charge of the Police, and the other, of the Officer Commanding. In cases of fire they are of valuable assistance. The Commissioners have spent a sum of Rupees 275-2-4 the greater portion of which consists of the rewards paid to the men, who worked the engines on the occasions.

29. (d) Fire-Gun. Two bascars are maintained to fire the gun at a monthly cost of Rs. 10 or Rs. 120 per annum; old powder being supplied as heretofore by Government gratis, under which condition the gun has been taken

charge of by or the Municipality.

30. Grant V. Supervision & Management. A provision of Rupees 2,320 was made under this head in the Budget of the year under report, and the actual expenditure is within that sum. The several items of this Grant are usual and call for no particular remark.

31. Closing Balance. The closing balance amounts to Rupees 10,042-5-- in lieu of Rs 150 assumed in the Budget. This is chiefly owing to the provision made for the construction of the Market house not having been fully used in the year and to an allotment of Rs 2,000 conditionally reserved in the Budget not having been finally sanctioned by Government until after the close of the year under report.

32. I beg to apologize for the delay that has taken place in submitting this Report the cause of which has been explained in my letter of the 9th Instant No 146.

I have the honor to be,
Sir,
Your most obed.t Servant,

H. Thomas,
President.

Comp.d D.S.

Ex.d

(20)

Statement V.

Incidence of the various Rates and Taxes in the Municipality of Mangalore for 1872-73-

District or place in which levied.	Population of the place.	Description and object of Tax.	Classes from, and property upon, which levied.	Number of Tax Payers.	Amount of Tax.	Incidence of Tax. Per head of Population.	Incidence of Tax. Per head of Tax payers.	Act or order under which and date from which levied.
1.	2.	3.	4.	5.	6.	7.	8.	9.
					Rs a p	Rs a p	Rs a p	
Mangalore, District of South Canara.	28,811.	1. Rates on houses & buildings at 5 per cent	All structures, excepting those that are exempted under Sec: 41 of the Act	3,224.	5,375. 9.	. 2. 11.	1. 10. 8.	The several Rates and Taxes were levied under G.O. No 460 dated the 6th April 1872 during the year beginning 1st April 1872 and ending 31st March 1873.
		2. Rates on lands at do	All lands assessed situate within the Town	1,418.	1,378. 5.	. . 9.	. 15. 6.	
		3 Taxes on Arts &c	All classes named in Schedule B.	1,650.	8,746. 8.	. 4. 10.	5. 4. 9.	
		4. Tax on Carriages and Animals.	All classes named in Schedule C.	275.	1,134. 8.	. . 7.	4. 2. .	
		5. Fees on the Registration of Carts.	Vehicles without springs.	97.	324. 14.	. . 2.	3. 5. 7.	
		6. Tolls at half the maximum Schedule Rates.	All carriages and animals named in Schedule D.	—	1,009. .	- - -	- - -	

Municipal Commissioner's office
Mangalore 25th October 1873.
Camp - Siradi

Certified as correct.
Austin W. Boyd
Auditor.

N. Thomas.
President.

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7 Jul. 6 April/72 Rs 125-126
— 10 Sept/72 — 59-60.
— 17 Sept/72 — 111-112.
— 7 March/73 — 53-54.
— 19 May/73 — 204-205.
— 7 June/73 — 67-68
— 2 March/72 — 3-4.

1873
Financial Dept
From

The President of the Municipal Commissioners Mangalore

S.O. No 1009

The Chief Secretary to Government Fort St George

Dated 25th October
Despatched 29th do.
Received 1st Nov. 1873

No. 150 No. 2004

Enclosures - 11

Forwarding the Annual Report of the Mangalore Municipality for the year 1872/73, with eleven enclosures.

C3/2.
C5-
A5-7
C6
A11-

Financial Department.

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PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President Municipal Commissioner Mangalore dated 25th Octr 1873 No 750.

Order thereon 13th Decr 1873 No 1869.

With his letter above recorded the President of the Mangalore Municipality submits the annual report for the year 1872-73. The estimates are compared with the actuals in the subjoined statement.

Receipts

Financial Department

Sub Head

Letter from the President of the Municipal Commissioners Mangalore dated 25th Octr 1873 No 750 Statement I Statement of the Receipts and Disbursements under Taxes for the Municipality for the year 1872-73

In Fasl 2004/83

Receipts	Estimates	Actuals	Charges	Estimates	Actuals
Balance brought forward	8300	13811	Grant I		
Rate on houses &c	6000	7698	New works —	9650	5905
Tax on Carts &c	8500	7754	Repairs —	2200	5956
Tax on Vehicles	1400	1134	Establishment	840	1023
Regr of Carts	350	325	Tools & plant	360	307
Tolls —	650	1009	Grant II.		
Fees —	500	769	Training school	530	"
Fines —	400	568	Rent grant	940	958
Endowments &c	540	1000	Contr. to local Fds for Insp.	530	530
Miscellaneous	1980	1384	Grant III.		
Advances recd	"	25	Hospitals & Disp.	3170	1817
			Vaccination	270	246
			Regr of births &c	170	163
			Conservancy	5470	5693
			Grant IV.		
			Lighting —	1000	215
			Other Mics purposes	920	1015
			Grant V		
			Office	2220	1963
			Miscellaneous	100	157
			Advances recd	"	385
			Refunds —	100	102
			Balances —	150	9042
Total	28620	35477	Total	28620	35477

~~The items below were fully explained in the report for 1871~~
The amount shown in the abstract given above

above, includes only the floating balance of the Dispensary and the same plan should be adopted in future in the Municipal Statements the invested capital funding a place in Col. Statement I A. The entries in Column 2 Statement IV current should correspond with the entry under the same head in Statement I A, refunds appearing in the Column headed "remitted on appeal or otherwise" except where the refund has been of collections in excess of the demand in which case it need not appear in any of the prescribed statements.

The increase under House Tax is ascribed to

to a careful revision
of the assessment. The
Govt concur with the
Commissioners in finding
satisfactory that
the uncollected
balance is smaller than
in previous years although
the number of coercive
processes issued was
much fewer than in the last
year. It must however
be observed that the number of these
processes issued was
only small by Campa-
-rison, fourteen per
Cent of the tax payers
being a large proportion.
The decrease under
"Tax on Arbor" was
owing in great part
to arrears being written
off as irrecoverable
for satisfactory reasons.
The collections under
Tax

Mr Bowie remarks - Mr Bowie
a reflection on the Board of Revenue
Yours respectfully
Hudson Taylor
Re accounts - Mr Taylor is an old
St. Joseph - the Board of Revenue
Mr Stuart's assistant
Bucknill

Mr Bowie

There were 65 & warrants
and 4642 bills. -
Last year there were
824 warrants and 4803 bills

65

"Tax on Vehicles" fell
short of the estimate
by Rs 266 and not
Rs 350 as stated in the
report and although
there were Rs 119 short
of the collections for
1871-72, the Commissioners
consider the result
fair as the tax is so
open to evasion. The
receipts from tolls
amounted to Rs 1009
or only 11 per cent
below the amount which
the Commissioners
expected to realize
with double the rates
sanctioned. The Pre-
-sident explains that
the imposts fall exclusive-
-ly on Mysore and
Coorg traders who
send their produce
to the Coast, an explanation
which

In Kadur a tax levied on the
Bard trade in Coffee &c - an
addl. Local Transit- or Oc
-troi duty - The tax is made
benefith -

which would indicate that the receipts should come [illegible] credited to Local Funds rather than to the Municipality but as the amount thus realized falls so very far short of the expenditure on Communications the Govt will not insist on any change in the existing arrangements.

The short expenditure on New Works is owing to slow progress in building the new Market and to the utilization of the allotment for the gun powder Magazine having been deferred pending the sanction of

† Road repairs amounted to Rs 5939

of Govt. The unusually large outlay on repairs to roads on account of the Road Cess by the necessity of having to repair the damage caused by the heavy rains of the Road as the same are reported to be now in excellent order, the large excess of the expenditure over the budget allotment is approved. The Commissioners consider that the educational wants of the town are fully met by the existing institutions and the Govt observe that the amount paid as results grants alone exceeds the whole expenditure on education in the previous year. The contribution for the Normal school

does

Note
With the Parle Ecossais and Roman Catholic Schools and several good private Hindu schools - elementary education in Bombay is probably thriving better with results grants than it would with a few Municipal schools
JL

does not appear to have been paid within the year. The dispensary appears to have worked well and the large increase in the attendance under Municipal Management is very gratifying. The Govt consider that as a general rule the accumulated funds of a dispensary should not be drawn upon except for permanent improvement and as the institution opened the year with a floating balance of Rs 1053 or more than the expenditure on the ~~Labor Works~~ the funded capital should be allowed to remain intact and the negative balance of Rs 696 defrayed from Municipal

Municipal funds, in which case the Municipal balance will be reduced as shown in the abstract. The Conservancy of the town appears to be well carried out and the Govt are especially glad to notice that private latrines are common and are kept clean by the Municipal scavengers. The short expenditure on lighting is to be regretted. The unspent balance was reduced during the year by Rs 4769 and with the material in magazine to complete and the system of lighting merely in its infancy there is ample

ample room for its anti-
-cipated within the
current year.

H

H.A.

To

The President Muni. Comm.ⁿ Mangalore 6
" Public Works Depart.t 71
" Revenue Depart.t 11
" Board of Revenue, 141
" Accountant General 6
" Sanitary Commissioner, 6
" Surgeon General
Indian Med.l Depart.t 6
" Director of Pub. Instr.n 7
" Presd.t Local Fund Board
S. Canara Distt. 6

Municipalities

1176

Govt. of {1873} Madras.

Financial

To

The Presdt Mang. Commr
Mangalore

Dated Decr 13 } 1873, No.
Recd. } 859

Nos. 102. 103.

Mangalore Mang. Annual report of this Agency for the year 1872-73 received.