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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 1575 Press Mis.

1572-1573.

Dated 17-9- 1874.

21/27

Not to be folded or roughly handled

No. 152. Read the following letter from H. S. THOMAS, Esq., President of the Municipal Commission, Mangalore, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Mangalore, 25th August 1874, No. 165 :—

With reference to G.O., dated 18th April last, No. 622, Financial Department, reviewing the Budget of this Municipality for the current year 1874-75 and authorizing the retention of the profession-tax with some exceptions in order not to diminish the desired usefulness of the institution, I have now the honor to forward, as therein required, a thoroughly-revised Budget with the admission of that taxation, the several items of receipts and expenditure being compared with the actual results of the previous year which are now available and which may be taken as the most reliable data to act upon on this occasion.

2. RECEIPTS.—The estimated receipts from all sources including the profession-tax, partially introduced, amount to Rupees 20,517, differing very slightly from the actual income of the previous year, as shown in the margin. Taking in, however, the opening balance of the two years respectively, the estimated assets of the year under report amount to Rupees 23,100 while those of the past were actually as high as Rupees 30,101.

	RS.
Estimate for 1874-75	20,517
Actual for 1873-74	21,059
Difference ...	542

3. I shall now proceed to explain the variations in the several items in the order in which they are borne in the accompanying Statement No. I.

4. *Rates, Taxes, &c., Rates on Houses, &c.*—A sum of Rupees 7,000 has been taken up as originally, being Rupees 183 above the actual receipts* of the previous year. As stated in my letter which had accompanied the original Budget, the Commissioners intended to take a fresh valuation of houses and other buildings likely to bring an increased revenue, and had accordingly commenced the work, which is now complete in regard to eleven streets, there remaining still seventy more streets and gardens to be gone through. As four months of the year have now already elapsed, and the remaining work cannot be expected to be finished early enough in the year to send out bills and secure the money urgently wanted for the uninterrupted continuance of the institution, it is resolved that the new valuation should be adopted as far as it is finished, the remaining buildings being rated as in the previous year, and the fresh valuation being in the interim continued, so that it may be available for adoption in the ensuing year.

* Rupees 6,817.

5. *Tax on Arts, &c.*—The amount actually realized last year in full execution of Schedule B amounted to Rupees 7,814 including arrears, the current demand of the year being Rupees 9,500. Of this the portion payable by persons falling in the exempted classes (sixth, seventh, and eighth) being set aside, the tax on the upper classes amounts to Rupees 5,800, and Rupees 6,000 may be taken as recoverable within the year inclusive of arrears.

6. *Tolls.*—The maximum rates in Schedule D are adopted as sanctioned by Government, and leases already taken at those rates for the two gates kept up by

the Municipality amount to Rupees 1,780 against Rupees 1,025, at which they were let last year. The present estimate is drawn out for the former sum in full.

7. *Magisterial Fines.*—The exemption of profession-tax in favor of the three lowest classes of tradesmen and artisans, who mostly rendered themselves liable to criminal prosecution in default of payment, will certainly reduce the receipts of fines in the year under estimate, as shown in the margin.

	RS.
Actual for 1873-74	531
Estimate for 1874-75	150
Decrease ...	381

8. *Endowments and Sundry Contributions—Mangalore Civil Dispensary.*—The receipts under this item consist of private contributions for the support of this charitable institution and sale-proceeds of medicines. As the dispensary is now maintained out of Municipal funds private contributions are gradually falling off; a reduced amount has been, therefore, estimated as likely to be the probable result.

9. *Contributions from Local or Provincial Funds—Educational.*—The amount (Rupees 820) shown against this item in round figures was specially sanctioned by Government in their Order, dated the 13th April 1874, No. 575, for making up a deficiency last year in the Municipal allotment to meet the examination result grants in elementary schools, which amount finds a place in the present estimate as received from the Government Treasury in June last. For further particulars I beg to refer the Government to the charge-sheet, where it is shown how the money has been utilized.

10. *Miscellaneous—Civil Dispensary at Mangalore.*—The Local Fund Board demur to having a greater proportion of the expenditure than heretofore,* and it must be admitted that the justice of the claim cannot be fully weighed without further statistics of the relative cost of in and out-patients. The increased claim is, therefore, held in abeyance till we can be in possession of these data, and consequently not taken credit for among receipts.

* Rupees 600.

11. *Public Works.*—The sum of Rupees 1,283 appearing as actually received in the previous year has been on the following accounts :—

	RS.
For the new roofing of the Travellers' Bungalow (*vide* G.Os., dated 31st January and 1st May 1873, Nos. 151 and 550)	960
In recoupment of charges incurred in building a dead-house G.O., dated 7th March 1873, No. 317)	323
Total ...	1,283

12. *Miscellaneous—Rent of the Municipal Market.*—The two completed wings of the newly-built market-house, as shown hereafter, have been let out by public auction at a monthly rent of Rupees 71$\frac{11}{16}$ for five months ending on the 31st December 1874, when fresh sales will have to take place. The first wing contains thirty-two raised stalls with lock-ups, and the second fifty-two simple partitions of 5 × 4 feet. The former have fetched a monthly rent of Rupees 47, or an average of nearly 1$\frac{1}{2}$ Rupees each, and the others of nearly 8 Annas each. The Commissioners are consequently sanguine that the capital laid out, which so far amounts to

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17*th September* 1874.

Rupees 8,049, will not fail to bring an adequate return. The estimate provides for eight months' rent commencing from 1st August 1874.

13. *Charges—Grant I., Public Works—New Works, Kallasanka Bridge.*—With the funds at their disposal, by the partial introduction of the profession-tax, the Commissioners intended to undertake the construction of the Powder Magazine estimated at Rupees 1,900 and which had been postponed for the last two years; but they have been overtaken by another unforeseen, but unavoidable, call on their crippled funds, and this is the necessity of rebuilding a very old masonry bridge on the road leading from several directions of the town to the Government Salt Kotaurs. During the heavy rains of this season it has undergone serious injuries, and the District Engineer is of opinion that it should be pulled down and built afresh. Looking at the paucity of our funds that officer has suggested the erection of an ordinary jungle-wood timber bridge, the cost of which he roughly estimates at Rupees 2,500. The Commissioners consider that a bridge of that description will not stand a couple of years, looking at the very large number of carts laden with salt purchased at the Government depôts that traverse it during the trading season. I have, therefore, again requested the District Engineer to inform me what will be the probable cost of a masonry structure, and, pending his reply, I have provided a sum of Rupees 4,000 in the present estimate after using every possible economy in other respects. The road on which the bridge in question stands may be termed a regular "salt road," and, as such, the Commissioners think should be aided by Government. On receiving the Engineer's opinion as to the cost of a permanent bridge the Commissioners propose addressing the Government separately on the subject.

14. *Market.*—A sum of Rupees 1,400 is estimated for this structure for work already executed by the Public Works Department and paid for in the present year, except Rupees 167 intended for tats. Only two wings have been erected with a central tower (incomplete) and a good well. The continuance of the two other wings seems very desirable if the Municipality can afford doing so at any future time, as the market seems to be promising as regards return for the money that may be laid out, as has already been shown above. Fuller information as regards the expenditure incurred in the building will be given in the report on the operations of the Municipality for 1873-74, which is also due.

15. *Kadravalli Road (Hindu Burning-ground).*—The sum of Rupees 400 provided for this road is what remains undisbursed out of Rupees 1,650 passed in the Budget of last year, pending a reference to the District Engineer on some shortcomings on the part of the contracter who executed the work.

16. *Repairs, Communications.*—The expenditure under this head has been reduced by Rupees 852 under the pressure of scant funds, and the Commissioners will try their best to keep it within the limit.

	RS.
Actual for 1873-74	3,452
Estimate for 1874-75	2,600
Decrease ...	852

17. The other items under "Repairs" require no particular explanation.

18. *II., Education-Training Schools—Contribution to the Mangalore Normal School.*—No provision has been made on this account as the Government have

declared that similar charges are to be met from Provincial Funds from the year 1874-75.

19. *Result Grants.*—The amount of Rupees 1,700 has been provided for, in consultation with the Educational Department, as the probable requirement of the current year. The Government are aware that the allotment of Rupees 900 in the Budget of the past year having proved quite insufficient to meet the actual amount sanctioned by the Director of Public Instruction they had reluctantly sanctioned an aid of Rupees 819¼ (G.O., dated 13th April 1874, No. 575), from the Imperial Funds, which latter amount was disbursed to the Municipality from the Government Treasury after the close of the past year, and appears, therefore, in the accounts of the current year both under "Receipts" and "Charges."

	RS.
Current	1,700
Arrears	820

20. *Charges for Educational Inspection—Salary of Inspecting Schoolmaster.*—The Inspector of Schools considers the maintenance of an Inspecting Schoolmaster to be indispensably necessary. A sum of Rupees 160 is on this consideration provided for as the pay of one individual for eight of the remaining months of the year at 20 Rupees per mensem.

21. *III., Sanitation and Medical Service—Mangalore Civil Dispensary.*—As in my original estimate a sum of Rupees 2,400 has been provided for for the maintenance of this charitable institution, which is considered necessary to continue it in its present efficient state.

22. *Vaccination.*—The Commissioners, with the concurrence of the Zillah Surgeon, have dispensed with one of the two vaccinators in the absence of small-pox in the town, which reduces the charge to half of what it was before.

23. *Registration of Births and Deaths.*—The usual complement of Registrars is maintained.

	Actual. 1873-74 RS.
Scavengers...	2,188
Sweepers	1,095
Total ...	3,283

24. *Conservancy — Scavengers and Sweepers.*—A sum of Rupees 172 in the first, and of Rupees 436 in the second, is proposed below the actual expenditure of the past year, total Rupees 608, chiefly arising from a reduction in the number of sweepers.

25. *Hire of Conservancy Carts.*—Three night-soil carts drawn by bullocks, which cost the Municipality about Rupees 800 a-year, have been dispensed with and five hand-carts dragged by the toties themselves are substituted instead. This has rendered the charge unnecessary for the future. The small amount proposed notwithstanding for the present year is what was actually incurred previous to the introduction of the hand-carts.

26. *Cleansing of Tanks, Drains, &c.*—It does not appear that there would be the same necessity in this as in the last year in the cleansing of drains, &c., the filthy accumulations of some years in most of them having been removed last year at a comparatively high cost of nearly Rupees 500. Hence a reduction in the proposed charge of the current year.

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17th September 1874.

27. *Conservancy of the Cantonment.*—The Commissioners must repeat what they said in their last report, that they consider that a reduction in this allowance is indispensable now that the Municipal sources are so crippled, and that it seems but fair that the military should have no more than a proportionate share of the general outlay on conservancy in the town, calculated on the population of their Cantonment. This will give the following result taking the actual expenditure of the three previous years, *viz*:—

Population of the town exclusive of the Cantonment		26,460
Do. of the Cantonment		2,350
Conservancy charges of the town for 1871-72 made up of eleven months	RS.	3,939
Add one-fourth to complete twelve months		358
		4,297
For 1872-73		4,636
,, 1873-74		5,171
		14,104
Average		4·701

28. The conservancy charges for the Cantonment will thus come to Rupees 417½, or, say, in round numbers, Rupees 400.

29. The Commissioners in their original Budget fixed the above proportion at Rupees 325, calculated on the estimated cost of that very year. On further consideration they think it fairer that the average cost for the three previous years should be adopted, and this has been done.

	RS.
Military lines and other Government buildings	350
Bungalows occupied by Military Officers...	150
Total ...	500

30. The Municipality derives from the buildings in the Cantonment no more than Rupees 500 including bungalows occupied by officers, the tax on which is liable to fluctuation by non-occupancy and other causes.

31. *Killing Stray Dogs.*—This is a new charge introduced in the Municipality since last year. The stray dogs, from their incessant barking at night, are very annoying to the townspeople, and are sometimes rabid. The small provision made, *viz.*, Rupees 200, is not more than is considered necessary.

32. *IV., Miscellaneous—Municipal Purposes—Lighting.*—The Commissioners are glad to be now able at least to continue, if not to extend, the lighting of the twenty-four lanterns previously put up in streets where most needed at a cost of Rupees 575, which has been provided for in the present estimate.

33. *V., Supervision and Management.*—By the partial abolition of the profession-tax the office work will, in some measure, be reduced. The proposed expenditure has been, therefore, curtailed by Rupees 408.

34. *Closing Balance.*—The closing balance amounts to Rupees 1,000 exclusive of the funded capital (Rupees 1,000) of the Civil Dispensary, which has been thrown out of account both in this and the opening balance, as directed in the concluding paragraph of the afore-quoted Government Order. This balance the Commissioners consider necessary to be maintained at the opening of the next

year to meet, at least partly, the ordinary and other conservancy and road charges which are rather heavy in the first quarter of the year, before the end of which no house or land-taxes are leviable under the provisions of Section 41 of the Towns Improvement Act. Profession-tax is not taken into this consideration as the Commissioners are not aware whether it will be retained hereafter or altogether abandoned.

No. 153. ORDER THEREON, 17th September 1874, No. 1575.

The Government having, in G.O., dated 18th April 1874, No. 622, sanctioned a partial retention of the profession-tax in the case of the Mangalore Municipality, the President now submits a revised Budget for the current year.

2. The estimated receipts and expenditure are compared below with the actuals for the year 1873-74 :—

RECEIPTS.	Actuals. 1873-74.	Estimate. 1874-75.
	RS.	RS.
Opening Balance	9,042	2,583
Allotment by Government ...	1,283	820
Rates on Houses	6,817	7,000
Tax on Arts, &c.	7,814	6,000
Tolls	1,025	1,780
Tax on Vehicles, &c. ...	1,313	1,400
Registration of Carts ...		400
Fees		300
Fines	531	150
Hospitals	462	250
Contributions from Local Funds	600	600
Miscellaneous	1,074	1,617
Advances recovered	140	200
Total ...	30,101	23,100

EXPENDITURE.	Actuals. 1873-74.	Estimate. 1874-75.
	RS.	RS.
Public Works—		
New Works—		
Communications ...	6,291	4,400
Sanitary and Miscellaneous		1,430
Repairs—		
Communications	3,452	2,600
Sanitary and Miscellaneous	1,866	230
Other items	779	770
Education—		
Result Grants ...	1,427	1,700
Inspection		160
Dispensary	2,668	2,400
Vaccination	240	140
Registration of Births, &c. ...	162	160
Conservancy	5,722	3,842
Killing Dogs	149	200
Lighting	768	575
Time-gun	147	145
Travellers' Bungalow	79	60
Watering Streets	804	700
Fire-engine	224	200
Supervision and Management.	2,504	2,096
Advances recoverable	205	200
Refunds	31	92
Balance	2,583	1,000
Total ...	30,101	23,100

3. Though the gross assets available are estimated at Rupees 7,001 short of the amount available in 1873-74, the current revenue of the year exclusive of the opening balance is expected to be within Rupees 542 of that for 1873-74, the decrease resulting from the exemption of the poorer classes from the profession-tax

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17*th September* **1874.**

being recouped in part by the sanctioned increase to the rate of tolls. The variations in the different items of receipt are satisfactorily explained. Contributions from Provincial Funds should not be classed along with those from Local Funds, but should appear under the head of "Allotments and Assignments by Government."

4. The estimated expenditure is shown in the Budget at Rupees 22,100 against Rupees 27,518 in 1873-74, but the expenditure of so large a sum in the latter year was only rendered possible by the possession of a very large opening balance. The allotment for Public Works includes a sum of Rupees 4,000 for the restoration of an old masonry bridge on the road leading to the Salt Kotaurs. The Government will be prepared to contribute half the amount required from Provincial Funds on receipt of a satisfactory plan and estimate. The Commissioners should consider the propriety of completing the market by means of a loan, and the Government will be prepared to consider favorably an application for the purpose submitted in accordance with the provisions of the Loan Rules published on the 13th October 1873. It is not probable that any increase to the existing taxation would be entailed by obtaining a loan of the Rupees 8,000 required for the completion of the work.

5. It will be considered in the Military Department whether any inconvenience is likely to result from the proposed decrease in the allowance for the conservancy of the Cantonment.

6. The other entries call for no remark, and the revised Budget is sanctioned as submitted.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commission, Mangalore.
,, Public Works Department.
,, Revenue do.
,, Military do.
,, 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.

Exd. A. S. Rodgers.

Municipal Commissioners' Office.

Mangalore 25th August 1874.

From

H. S. Thomas Esquire

President of the

Municipal Commission

Mangalore

To

The Honble D. F. Carmichael

Actg: Chief Secretary to Government

Fort Saint George

Sir,

With reference to G. O. dated 18th April last No. 622. Financial Department reviewing the Budget of this Municipality for the current year 1874-75, and authorizing the retention of the Profession-tax, with some exceptions in order not to diminish the desired usefulness of the Institution, I have now the honour to forward, as therein required, a thoroughly revised Budget with the admission of that taxation, the several items of Receipts and Expenditure being compared with the actual results of the previous year

which

Govt. of [1874] Madras.

FINANCIAL.

To

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

Dated September, 17th.

Read.

G.O., 17th September 1874, No. 1575.

SEPTEMBER.
Nos. 152-153.

Mangalore Municipality.—The revised Budget of this Municipality for the official year 1874-76, reviewed and passed.

which are now available and which may be taken as the most reliable data to act upon on this occasion.

2. Receipts.— The estimated receipts from all sources including the Profession-tax, partially introduced, amount to Rs 20,517, differing very slightly from the actual income of the previous year, as shewn in the margin. Taking in, however, the opening balance of the two years respectively, the estimated assets of the year under report amount to Rs 23,100, while those of the past were actually as high as Rs. 30,101.

	Rs
Estimate for 1874-75	20517
Actual for 1873-74	21059
Difference	542

3. I shall now proceed to explain the variations in the several items in the order in which they are borne in the accompanying statement No I.

4. Rates, Taxes etc.) Rates on Houses, etc. — — A sum of Rs. 7000 has been taken up as originally being Rs 182 above the actual receipts* of the previous year. As stated in my letter which had accompanied the original Budget, the Commissioners intended to take a fresh valuation of houses and other buildings &c likely to bring an increased revenue and had accordingly commenced the work which is now complete in

* Rs 6,817

in regard to eleven streets, there remaining still seventy more streets and gardens to be gone through. As four months of the year have now already elapsed, and the remaining work cannot be expected to be finished early enough in the year to send out Bills and secure the money urgently wanted for the uninterrupted continuance of the Institution, it is resolved that the new valuation should be adopted as far as it is finished, the remaining buildings being rated as in the previous year, & the fresh valuation being in the interim continued, so that it may be available for adoption in the ensuing year.

5. Tax on Arts etc. — The amount actually realized last year in full execution of Schedule B &c amounted to Rs 7,814 including arrears, the current demand of the year being Rs 9,500. Of this the portion payable by persons falling in the exempted classes (6th, 7th and 8th) being set aside, the tax on the upper classes amounts to Rs. 5800, and Rs 6,000 may be taken as recoverable within the year inclusive of arrears.

6. Tolls. — The maximum rates in Schedule D are adopted as sanctioned by Government and leases already taken at those rates for the two

gates

gates kept up by the Municipality amount to Rs 1750 against Rs 1025 at which they were let last year. The present Estimate is drawn out for the former sum in full.

7. Magisterial Fines— The exemption of Profession-tax in favour of the three lowest classes of tradesmen and artisans who mostly rendered themselves liable to criminal prosecution in default of payment, will certainly reduce the receipts of fines in the year under estimate, as shewn in the margin.

	Rs
Actual for 1873-74 ..	531
Estimate for 1874-75 ..	150
Decrease ..	381

8. Endowments and Sundry Contributions— Mangalore Civil Dispensary— The receipts under this item consist of private contributions for the support of this charitable institution and sale-proceeds of medicines. As the Dispensary is now maintained out of Municipal funds, private contributions are gradually falling off. A reduced amount has been therefore, estimated as likely to be the probable result.

9. Contributions from Local or Provincial Funds. Educational.— The amounts (Rs 820) shewn against this item in round figures was

was specially sanctioned by Government in their order dated the 13th April 1874 No. 575 for making up a deficiency last year in the Municipal allotment to meet the Examination Result Grants in Elementary Schools- which amount finds a place in the present Estimate as received from the Government Treasury in June last. For further particulars I beg to refer the Government to the Charge-sheet, where it is shewn how the money has been utilized.

10. Miscellaneous. Civil Dispensary at Mangalore.— The Local Fund Board demur to having a greater proportion of the expenditure than heretofore, and it must be admitted that the justice of the claim cannot be fully weighed without further statistics of the relative cost of in and out patients. The increased claim is, therefore, held in abeyance till we can be in possession of these data, and consequently not taken credit for among receipts.

Rs +600

11. Public Works.— The sum of Rs 1283 appearing as actually received in the previous year, has been on the following

accounts

accounts:—

	Rs
For the new roofing of the Travellers' Bungalow (vide G.O. dated 31st January and 1st May 1873 Nos 151 & 550	960
In recoupment of charges incurred in building a dead-house. G.O. dated 7th March 1873 No. 317	323
	1283

12. Miscellaneous. Rent of the Municipal Market.— The two completed wings of the newly built Market house, as shewn hereafter, have been let out by public auction at a monthly rent of Rs 71 8/8 for five months ending on the 31st December 1874 when fresh sales will have to take place. The first wing contains 32 raised stalls with lock-ups and the second 52 simple partitions of 5×4 feet. The former have fetched a monthly rent of Rs 47 or an average of nearly 1 1/2 Rupee each, and the 52 others of nearly 8 annas each. The Commissioners are consequently sanguine that the capital laid out which so far amounts to Rs 2,214 will not fail to bring an adequate return. The Estimate provides for Eight months' rent commencing from 1st of August 1874.

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13. Charges. Grant for Public works.

New works. Kallasanka Bridge.— With the small funds at their disposal by the partial introduction of the Profession-tax, the Commissioners intended to undertake the construction of the Powder Magazine estimated at Rs 1900 and which had been postponed for the last two years; but they have been overtaken by another unforeseen but unavoidable call on their crippled funds, and this is the necessity of re-building a very old masonry bridge on the road leading from several directions of the town to the Government Salt Katauees. During the heavy rains of this season it has undergone serious injuries and the District Engineer is of opinion that it should be pulled down and built afresh. Looking at the paucity of our funds that Officer has suggested the erection of an ordinary Jungle wood timber bridge, the cost of which he roughly estimates at Rs 2,500. The Commissioners consider that a bridge of that description will not stand a couple of years, looking at the very large number of carts, laden with salt, purchased at the Government depôts, that traverse it during the trading season

season. I have, therefore, again requested the District Engineer to inform me what will be the probable cost of a masonry structure; and pending his reply I have provided a sum of Rs 4,000 in the present Estimate after using every possible economy in en other respects. The road on which the bridge in en question stands, may be termed a regular "salt-road" and as such the Commissioners think should be aided by Government. On receiving the Engineer's opinion as to the cost of a permanent bridge, the Commissioners propose addressing the Government separately on the subject.

14. Markets.— A sum of Rs 1400 is estimated for this structure for work already executed by the Public Works Department and paid for in the present year except Rs 167 intended for tals. only two wings have been erected with a central tower (incomplete) and a good well. The continuance of the two other wings seems very desirable if the Municipality can afford doing so at any future time, as the Markets seems to be promising as regards return for the money that may be laid out, as has already been shown above. Fuller information as regards the expenditure incurred in the building will be given in the Report on the operations of the en Municipality for 1873-74 which is also due.

15. Kadiravalli Road.— The sum of Rs 400 (Pyndee burning ground) provided for this road is what remains undisbursed out of Rs 1650 passed in the Budget of last year, pending a reference to the District Engineer on some shortcomings on the part of the contractor who en executed the work.

16. Repairs. Communications.— The expenditure under this head has been reduced by Rs 852 under the pressure of scant funds, and the Commissioners will try their best to keep it within the limits.

	Rs
Actual for 1873-74	3,452
Estimate for 1874-75	2,600
Decrease	852

17. —The other items under "Repairs" require no particular explanation.

18. II. Education. Training Schools &c. Contribution to the Mangalore Normal School. — No provision has been made on this account as the Government have declared that similar charges are to be met from Provincial Funds from the year 1874-75.

19. Result Grants.— The amounts of

Rs 1700

Rs 1700 has been provided for in consultation with the Educational Department as the probable requirements of the current year. The Government are aware that the allotments of Rs. 900 in the Budgets of the past years having proved quite insufficient to meet the actual amounts sanctioned by the Director of Public Instruction, they had reluctantly sanctioned an aid of Rs. 819¼ (G.O. dated 13th April 1874 No. 875) from the Imperial Funds which latter amounts was disbursed to the Municipality from the Government Treasury after the close of the past year, and appears therefore in the accounts of the current year both under "Receipts and "Charge."

	Rs
Current...	1700
Arrears...	820.

20. Charges for Educational Inspection- Salary of Inspecting School-Master- The Inspector of Schools considers the maintenance of an inspecting School-Master to be indispensably necessary: A sum of Rs 180 is on this consideration provided for as the pay for one individual for eight of the remaining months of the year at 20 Rs per mensem.

21. III. Sanitation and Medical Service. Mangalore Civil Dispensary- As in my original Estimate a sum of Rs 2,400 has been provided for for the maintenance of this charitable Institution, which is considered necessary to continue it in its present efficient state.

619

22. Vaccination- The Commissioners, with the concurrence of the Zillah Surgeon, have dispensed with one of the two vaccinators in the absence of small pox in the town which reduces the charge to half of what it was before.

23. Registration of Births and Deaths- The usual complement of Registrars is maintained.

24. Conservancy. Scavengers and Sweepers- A sum of Rs 172 in the first and of Rs 436 in the second is proposed below the actual expenditure of the past year- total Rs 608 chiefly arising from a reduction in the number of Sweepers.

	Actual 1873-74
Scavengers	Rs. 2188
Sweepers	" 1095.
	3283

25. Hire of Conservancy Carts.- Three night-soil carts drawn by bullocks which cost the Municipality about Rs 800 a year, have been dispensed with, and five hand-carts dragged by the coolies themselves are substituted instead. This has rendered the charge unnecessary for the future. The small amount proposed notwithstanding for

the

the present year is what was actually incurred previous to the introduction of the hand-carts in

26. Cleansing of Tanks Drains etc.— It does not appear that there would be the same necessity in this as in the last year in the cleansing of drains etc. the filthy accumulations of some years in most of them having been removed last year at a comparatively high cost of nearly Rs 500. Hence a reduction in the proposed charge of the current year.

27. Conservancy of the Cantonment.— The Commissioners must repeat what they said in their last Report that they consider that a reduction in this allowance is indispensable, now that the Municipal Sources are so crippled, and that it seems but fair that the Military should have no more than a proportionate share of the general outlay on conservancy in the town, calculated on the population of their Cantonment. This will give the following results taking the actual Expenditure of the three previous years viz:

Population of the town exclusive of the Cantonment	26,460
Population of the Cantonment	2,350
Conservancy charges of the town	Rs
for 1871-72 made up of 11 months	3939
Add 1/11th to complete 12 months	358
	4,297
For 1872-73	4,636
1873-74	5,171
	14,104
Average	4,701

28. The Conservancy charges for the Cantonment will thus come to Rs 4172, or say in round numbers 400.

29. The Commissioners in their Original Budget fixed the above proportion at Rs 325 as calculated on the estimated cost of that very year. On further consideration they think it fairer that the average cost for the three previous years should be adopted, and this has been done.

	Rs
Military Lines and other Government buildings	350
Bungalows occupied by Military Officers	150
	500

30. The Municipality derives from the buildings in the Cantonment no more than Rs 500 including Bungalows occupied by Officers, the tax on which is liable to fluctuation by non-occupancy and other causes.

31. Killing Stray dogs.— This is a new charge introduced in the Municipality since

since last year. The stray dogs from their incessant barking at night are very annoying to the towns-people and are sometimes rabid. The small provision made viz: Rs200 is not more than is considered necessary.

31. IV. Miscellaneous Municipal purposes. Lighting.— The Commissioners are glad to be now able at least to continue, if not to extend, the lighting of the 24 lanterns previously put up in streets where most needed at a cost of Rs 575 which has been provided for in the present Estimate.

32. V. Supervision and Management — By the partial abolition of the Profession-tax, the Office work will in some measure, be reduced. The proposed Expenditure has been therefore curtailed by Rs. 408.

33. Closing Balance.— The closing balance amounts to Rs 1000 exclusive of the funded Capital (Rs 1,000) of the Civil Dispensary which has been thrown out of account both in this and the opening balance, as directed in the concluding para of the afore-

quoted

quoted Government Order. This balance, the Commissioners consider necessary to be maintained at the opening of the next year to meet, at least partly, the Ordinary and other Conservancy and road charges which are rather heavy in the first quarter of the year before the end of which no house or land taxes are leviable under the provisions of Section 41 of the Towns' Improvement Act. Profession-tax is not taken into this consideration, as the Commissioners are not aware whether it will be retained hereafter or altogether abandoned.

I have the honour to be,
Sir,
Your most obedient servant
N. Thomas.
President

K.R.

Statement I.

Revenues and Receipts of the Municipal Fund of the Town of Mangalore for the Official Year 1874-75

	1874-75 Detail of Minor heads	1874-75 Totals of Major heads	Actual Receipts for 1873-74
	Rs	Rs	Rs
1. Balance brought forward			
(a) Municipal Fund (exclusive of Deposits)	Actual 2583		
(b) Endowments	"	2,583	9,042
2 Allotment by Government on account of Elementary Education	"	"	
3. Rates and Taxes etc.	Arrears / Current		
(a) Rates on Houses etc (Sec: 40)	400 / 6,600	7000	
(b) Taxes on Arts etc (Sec: 57)	400 / 5,600	6,000	
(c) Taxes on Vehicles etc (Sec: 63)		1,400	
(d) Registration of carts (Section 73)		400	
(e) Tolls (Sec: 77)		1,780	
(f) Fees (Sections 106, 123, 131 & 136 bye-laws & Schedule A)		300	
(g) Magisterial Fines (Sec: 17)		150	17,030 17,500
Carried over			19,613 26,542

From
The Secretary to the Municipal Commrs
Mangalore

To
The Hon'ble Chief Secretary to Govt.
Fort St George

Dated 25th August 1875
Despatched 28th August
Rec'd in Secretariat 30 AUG 1875

Enclosures: 5 N

Abstract showing received Budget of the Receipts and Charges of the Municipality for the official year 1874-75

No. 152

Statement I (continued)

Revenues and Receipts of the Municipal Fund of the Town of Mangalore for the Official year 1874-75

	1874-75 Detail of minor heads	1874-75 Totals of major heads	Actual Receipts for 1873-74
	Rs	Rs	Rs
Brought over	.	19613	26542
4 Fees in Schools and training Institutions	"		
5 Endowments and Sundry contributions			
(a) Hospitals - Mangalore Civil Dispensary		250	462
6 Contributions from Local Funds			
(a) For Public works			1783
(b) Educational	820		
c Miscellaneous			
Hospitals - Mangalore Civil Dispensary	600	1420	600 1883
7 Miscellaneous			
(a) Rent of Municipal Market	500		
(b) Avenues	300		
(c) Rent of Fire-wood Depôt	350		
(d) Rent of Bolar cart-stand	375		
(e) Sale of Materials, tools and plants	42		
(f) Private Scavengering	"		
(g) Travellers' Bungalow Fees	50	1617	1674
8 Advance recovered		200	1140
Total	.	23,100	30,101

Note to Statement I.

1. House and Land rates are levied at 5 per centum.
2. Taxes on Arts are levied at the maximum Schedule rates except Classes VI. VII and VIII of the Schedule B. Vide (G.O. No. 622 of the 18th April last)
3. Taxes on Vehicles and Animals are levied at the maximum Schedule rates.
4. Carts drawn by single animal or two are registered at the annual rates of 1½ and 3 respectively.
5. Tolls are levied at the maximum Schedule rates.
6. License-fees are levied on cartstands at the rate sanctioned in Government Order No. 642 dated 13th June 1867, Public Dept.

Municipal Commissioners' Office
Mangalore 25th August 1874.

A. Thuma
President

K.R.

1874.

Enclosure of letter to the Sy: Chief. Secretary to Govt. Fort Saint George. dated 25th August 1874
No. 165.

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of Mangalore for the official year 1874-75.

Encl. 165/74

Statement I A. Endorsements subjoined to the Municipal Commissioners under Sections 15 and 16 for the effected year 1874-75.

Name of Institution	1	2	3	4	5	6	7	8	9	10	11	12	13
	Amount of Municipal Capital	Probable balance in the beginning of the year	Interest or Income of Land.	Assessment on Houses Capital.	Port Duties and Donations of all kinds	Sale of Rubbish and Sundry Profits	Total (Columns 2-6)	Current charges (Establishment)	Allotted for Public Works (Establishment)	Total charges	Balance or Profits	Name of the Municipality
Mangalore Civil Division and Small-por Hospital.	.	.	40	.	.	760	50	850	2600	200	2600	1750	

Municipal Commissioners Office
Mangalore 25th August 1875

Extracted from Record Books ... 600
Private Contributions . . . 160
760

A. Thomas
Secretary

Ans

Rec'd 30/8/74

1874.

Enclosure of Letter to the Sec.
to Govt. Secretary to Govt. Fort St. George
dated 25th August 1874. No 165.

30 AUG 75

Statement I.A.

Endowments Extracted to the Municipal Commissioners of the Town of Mangalore under Sections 15 and 16 of the Towns Improvement Act for the Official Year 1874-75.

Statement II. A.

(Detail of allotment for expenditure on Public works estimates to cost Rs 100 or upwards.

Part I. New works.

Project	Amount of Estimate	Expenditure of 1873-74	Expenditure in 1874-75	Remarks
	Rs.	Rs.	Rs.	
(a) Communications.				
Rebuilding a masonry bridge on the Kallasanka road leading to the Govt. Salt-godowns.			4,000	Estimate under preparation.
Metalling a road 12 ft wide leading from Kadravalli-Sullak to the Hindu Burning ground.	1650	1,250	400	
(b) Sanitary and Miscellaneous.				
Municipal Market	15,000	6,816	1,400	
Shed for Scavengers	"	"	30	
Total			5,830	

Part II. Repairs.

Project	Grant	Remarks.
	Rs	
(a) Communications. (Repairs of Roads)	2,500	
Repairs of Drains	100	
(b) Sanitation and Medical Service.		
Repairs of Civil Dispensary	200	
Do. of Latrines	10	
(c) Conservancy.		
Repairs of Dustbins and Scavengering hand-carts.	20.	
Total	2,830	

Municipal Commissioners' Office.
Mangalore 25th August 1874.

K.A.

N. Murray
President.

Statement II.

Expenditure from the Municipal Fund of the Town of Mangalore for the official year 1874-75.

		1874-75		Actual Expenditure of 1873-74
		Detail of minor heads	Totals of major heads	
		Rs	Rs	Rs.
Grant I.	Public works.			
1.	New works.		5,830	6,291
2.	Repairs			
(a)	Communications	2600		
(b)	Educational			
(c)	Sanitary and Miscellaneous.			
	Repairs of Civil Dispensary	200		
	Repairs of Latrines	10		
	Repairs of Dustbins and Scavenging hand-carts	20	2,830	5,318
3.	Establishment		570	583
4	Tools and Plant contingencies		200	196
	Total Grant I.		9,430	12,388
Grant II.	Education			
1.	Training schools, contribution to the Mangalore Normal School.			
2.	Result Grants	1,700		
3.	Charges for educational Inspection			
	Salary of the Inspecting School-master	160	1,860	1,427
	Total Grant II.		1,860	1,427

1874.

Enclosure of letter to the Sy. Chief Secretary to Govt. Fort St. Geo. dated 25th August 1874. No 165.

Statement II. A.

Detail of allotments for expenditure on Public works estimated to cost Rs 100 & upwards.

Rd 16/9/74

Statement II (continued)

Expenditure from the Municipal Fund of the Town of Mangalore for the official year 1874-75.

		1874-75 Detail of minor heads	1874-75 Totals of major heads	Actual Expenditure for 1873-74
		Rs	Rs	Rs
Grant III	Sanitation and Medical Services			
	1 Mangalore Civil Dispensary			
	(a) Establishment	990		
	(b) Medicines and supplies	400		
	(c) Diet of patients	800		
	(d) Sundries and contingencies	210	2,400	2,668
	2 Vaccination			
	(a) Establishment	120		
	(b) Contingencies	20	140	240
	3 Registration of Births and Deaths			
	(a) Establishment	144		
	(b) Contingencies	16	160	162
	4 Conservancy			
	(a) Establishment	3186		
	(b) Hire of Conservancy carts	126		
	(c) Cleansing of Tanks, Wells and Drains	100		
	(d) Contingencies	30		
	(e) Conservancy of the cantonment	400	3342	5,722
	5 Killing Stray dogs		200	149
	Total Grant III		6,742	8,941

Statement II (continued)

Expenditure from the Municipal Fund of the Town of Mangalore for the official year 1874-75.

		1874-75 Detail of minor heads	1874-75 Totals of major heads	Actual Expenditure for 1873-74
		Rs	Rs	Rs
Grant IV	Miscellaneous Municipal purposes			
	1 Lighting			
	(a) Establishment	162		
	(b) Contingencies	413	575	768
	2 Market			
	(a) Establishment			
	(b) Contingencies			
	3 Time-gun			
	(a) Establishment	120		
	(b) Contingencies	25	145	147
	4 Travellers' Bungalow			
	(a) Establishment	36		
	(b) Contingencies	24	60	79
	5 Watering Streets		700	804
	6 Maintenanance of-			
	Fire-Engine		200	224
	7 Choultries			
	Total Grant IV		1680	2,022

Statement II (continued)

Expenditure from the Municipal Fund of the Town of Mangalore for the official year 1874-75

		1874-1875 Detail of Minor heads	1874-1875 Totals of Major heads	Actual Expenditure for 1873-74.
Grant V.	Supervision and Management			
	1. Office			
	(a) Establishment	1521		
	(b) Contingencies	475		
	(c) Miscellaneous	100	2096	2,504
	Total Grant V.	.	2096	2504
2	Advances recoverable	200	.	205
	Refunds other than current Taxes	92	292	31
			292	236
	Grand Total of Expenditure	.	22,100	27,518
	Balance			
	(a) Municipal Fund	.	4000	2,583
	(b) Endowments	.	.	.
	Total		4000	2,583

Municipal Commissioners' office
Mangalore 25th August 1874.

K. Kemmel.
President

K.R.

Statement II B.

Detail of Municipal Establishment for 1874-75

		No	Salary per mensem Rs	As	Salary per Annum Rs	As	Totals of major heads Rs	As
Grant I	Public works.							
	Inspector (half of his pay debitable to Public works)	1	30	- -	360	- -		
	Maistry or Sub-Inspector	1	17	8 -	210	- -	570	- -
Grant II	Education.							
	Inspecting School-master for 8 months	1	20	- -	160	- -	160	- -
Grant III	Sanitation & Medical Services							
	1. Mangalore civil Dispensary							
	Medical Subordinates	1	40	- -	480	- -		
	Clerks	1	8	- -	96			
	Other servants	7	34	8 -	414	- -	990	
	2 Vaccination							
	Vaccinator	1	10	- -	120	- -	120	- -
	3 Registration of Births & Deaths							
	Registrars	6	12	- -	144	- -	144	- -
	4 Conservancy							
	Inspector (half of his pay debitable to Conservancy)	1	30	- -	360	- -		
	Overseer for 10 months	1	15	- -	150	- -		
	Jolies	21	168	- -	2,016			
	Sweepers	10	35	- -	660	- -	3,186	- -

1874.

Enclosure of letter to the Sy. Chief Secretary to Govt. No. 1575 dated 25th August 1874. Sc. 165.

Statement II.

Establishment from the Municipal Fund of the Town of Mangalore for the Official Year 1874-75.

No 1575

Encl 1874

Statement II B (continued)

Detail of Municipal Establishments for 1874-75

	No.	Salary per Mensem	Salary per Annum	Totals of Major heads
		Rs As	Rs As	Rs.
Grant IV. Miscellaneous Municipal purposes				
1 Lighting				
Mashalgies for 9 months	3	18 . .	162 . .	162
2 Markets				
Watcher				
3 Time-gun				
Lascars	2	10 . .	120 . .	120
4 Travellers' Bungalow				
Sweeper	1	3 . .	36 . .	36
Grant V. Supervision and Management				
Manager	1	40 . .	480 . .	
1st Clerk	1	24 . .	288 . .	
Clerks	2	30 . .	360 . .	
Peons	2	14 . .	168 . .	
Bill-collectors	..	fees . .	100 . .	
Distressmen		do . .	135 . .	1531

Municipal Commissioners' Office
Mangalore, 25th August 1874.

H. Thomas.
President

kR

Financial Department.

9
43

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the President of the Municipal Commission, Mangalore, dated 25th August 1874. No. 165.

Order thereon dated 17th Sept. 1874 No. 1575.

The Govt having, in G.O. dated 10th April 1874, No. 622, sanctioned a partial retention of the Profession Tax in the case of the Mangalore Municipality, the President now submits a revised budget for the current year.

2 The estimated receipts and expenditure are compared below with the actuals for the year 1873-74.

Receipts	Actuals 1873-74	Estimate 1874-75
Opening balance	9,042	2,583
Allotment by Govt	1,283	820
Rates on houses	6,817	7,000
Tax on arts &c	7,814	6,000

Folio

1874.

Enclosure of letter to the Sec. to Govt. Chief Secretary to Govt. Fort St. David. George. dated 25th August 1874. No. 165.

Statement H. B.

Detail of Municipal receipts and expenditure for the year 1874-75.

Rec'd 15th Sept 1874 at 1572

Entd 18th Sept 1874

	Actuals 1873-74	Estimate 1874-75
Tolls	1,025	1,780
Tax on vehicles &c.	1,313	1,400
Regn of Carts.		400
Fees.		300
Fines	531	150
Hospitals	462	250
Contributions from L. Funds.	600	600
Miscellaneous	1,074	1,617
Advances recovered.	140	200
	Rs 30,101	R. 23,100

Expenditure

Public Works		
New Works — Communications	6,291	4,400
New Works — Savg: & Miscellaneous		1,430
Repairs — Communications	3,452	2,600
Repairs — Savg: & Miscellaneous	1,866	230
Other items	779	770
	12,388	9,430
Education		
Result Grants	1,427	1,700
Inspection		160
Dispensary	2,668	2,400
Vaccination	240	140
Regn. of births &c.	162	160
Conservancy.	5,722	3,842
Killing dogs.	149	200
Lighting	768	575
Pine guns	147	145
Travellers Bungalow	79	60
Watering Streets	804	700
Fire engine	224	200
Supervision & management	2,504	2,096
Advances recovrable.	205	200
Refunds	31	92
Balance.	2,583	1,000
	Rs 30,101	Rs. 23,100

Though the gross assets available are estimated at Rs 7,001 short of the amount available in 1873-74, the current revenue of the year exclusive of the opening balance is expected to be within Rs 542 of that for 1873-74, the decrease resulting from the exemption of the poorer classes from the Profession tax being recouped in part by the sanctioned increase to the rate of tolls. The variations in the different items of receipt are satisfactorily explained. Contributions from Provincial funds should not be classed along with those from Local Funds, but should appear under the head of "allotments and assignments by Government."

The estimated expenditure is shown in the budget at Rs 22,100 against

23 Rupees

Though the unallotted balance the expenditure is Rs 22,100

Rupees 27,518 in 1873-74 but the expenditure of so large a sum in the latter year was only rendered possible by the possession of a very large opening balance. The allotment for Public Works includes a sum of Rs 4,000 for the restoration of an old masonry bridge on the road leading to the Salt Golaurs. The Govt will be prepared to contribute half the amount required from Provincial funds on receipt of a satisfactory plan and estimate. The Commissioners should consider the propriety of completing the market by means of a loan and the Govt will be prepared to consider favorably an application for the purpose submitted in accordance with

Note

The inconvenience suffered by the Municipality & a failure to restore the bridge would be but trifling but its speedy restoration is absolutely essential for the salt trade with Rupsore, and with parts of the Talug lying away from the river.

JL
3/9

This is all right

JL

Gross Income Rs 23100
Opening balance 12583
Total Allotment 620 3403
19897

Gross Expenditure = 22100
Net charges = 500 16279
3627
Annually recurring

with the provisions of the Loan Rules published on the 13th October 1873. It appears that what may be considered the annually recurring income exceeds the annually recurring expenditure by Rs 3427 so that it is not probable that any increase to the existing taxation would be entailed by obtaining a loan of the Rs 8,000 required for the completion of the work.

It will be considered in the Military Dept whether any inconvenience is likely to result from the proposed decrease in the allowance for the conservancy of the cantonment.

The other entries call for no remark and the revised budget is sanctioned

Sanctioned as submitted.

3/9

To

The President of the Munic.
Copy 2/10 ipal Commr. Mangalore.
" Public Works Departt. 12
" Revenue Department 6
" Military Department 11
" Board of Revenue. 14
" Accountant General 6
" Sanitary Commissioner 6
" Surgeon General Indian Medical Departmt 6
" Director of Public Instruction
" President of the Local Fund Board South Canara

Govt. of {1874} Madras.

Paid

To

The President of the
Municipal Commrs
Mangalore
&c

Dated 17 Septr
Recd. 1874, No 1573

Nos. 152-153.

Mangalore Municipality

Re revised Budget of this Municipality for the official year 1874/5 received and passed.