M.R.O. 1—77,006—6-6-31.

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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 2075	Press Mis.
Con-Lot	107-108
Dated 10-12-	18 7[illegible]

9/10

Not to be folded or roughly handled

No. 107. Read the following letter from A. McC. WEBSTER, Esq., Acting President of the Municipal Commission, Mangalore, to the Honorable D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Mangalore, 29th October 1874, No. 194 :—

I have the honor to submit the annual report on the administration of the Mangalore Municipality for the past official year 1873-74, together with the accompanying usual statements.*

* I., I.-A, II., II.-A, II.-B, and III. to V.

2. The examination of the Municipal accounts for the year under report was entrusted to Mr. S. Ball, Head English Accountant in the Collector's Office, a copy of whose report is enclosed. It will be observed that the state of the accounts was satisfactory. The few discrepancies mentioned are caused by clerical errors in misplacing in the accounts certain receipts, and by miscalculations of items not affecting the general total.

3. *Opening Balance.*—The year opened with a balance in favor of the Municipality of Rupees 9,042-5-0, exclusive of the funded capital (Rupees 1,000) of the Civil Dispensary which has, in accordance with G.O., dated 18th April 1874, No. 622, been omitted from account both in this and the closing balance. The cause of this large balance has been fully noticed in the concluding paragraph of the last annual report. The entire collections during the year from all sources were Rupees 21,059-4-4, which, added to the balance, brought the assets of the Municipality, during the year under review, to Rupees 30,101-9-4.

4. Receipts.—*Allotments and Assignments by Government.*—A sum of Rupees 1,283, which was contributed by Government for Public Works, and which finds a place among the receipts of the year, is composed as follows :—

	Rs.
For building a dead-house apart from the Civil Dispensary (G.O., dated 7th March 1873, No. 317)	323
For renewing the roof of the Travellers' Bungalow at Mangalore, surrendered to the Municipality in an imperfect state...	960
Total ...	1,283

5. Taxes on Buildings and Lands (Section 40).—*Arrears.*—At the commencement of the year there was an uncollected balance of Rupees 569-1-9, of which a sum of Rupees 315-10-0 was collected within the year, and Rupees 15 were written off as irrecoverable, leaving at its close an arrear demand of Rupees 238-7-9. A great portion of this sum, however, is not recoverable, and will be adjusted in the course of the current year.

6. *Current.*—Out of a demand of Rupees 6,830-8-0 under this head Rupees 6,496-13-2 were realized within the year, showing a slight increase over the actual receipts of the previous year and exceeding the estimate by nearly Rupees 300. The collection was made with a diminished recourse to coercive measures, as will be seen from the comparative statement in the margin.

——	Number of Bills.	Notices of Demand.	Warrants.
1871-72... ...	4,083	1,358	824
1872-73... ...	4,642	1,547	658
1873-74... ...	4,346	1,062	582

7. Taxes on Arts, &c. (Section 57).—*Arrears.*—The outstanding balance at the beginning of the year under this head was Rupees 1,048-5-0. Of this, Rupees 258-11-0 were realized, and Rupees 665-2-0 written off the accounts, leaving a balance of Rupees 124-8-0 to be recovered hereafter. The arrears written off were principally owing by petty tradesmen and artizans who had not registered their names as required by law, and whose names were entered in the list by the Commissioners as they had paid the tax in previous years. Subsequent inquiries, however, convinced the Commissioners that many of the persons so entered were either dead or had left the town, and the tax had, therefore, to be remitted.

8. *Current.*—The actual collections under this head amounted to Rupees 7,120-12-0, against the Budget Estimate of Rupees 7,000, showing an increase of Rupees 120-12-0 over the latter amount, and of nearly an equal sum over the actual collections of the previous year.

9. *Tax on Carriages and Animals, and Registration of Carts* (Sections 63 and 73, respectively).—The collections under these heads, which were realized without recourse to law, amounted to Rupees 1,451-8-0 against the Budget Estimate of Rupees 1,750, and were falling but slightly below the collections in the previous year.

10. *Tolls* (Section 77).—The two toll-gates belonging to the Municipality were let out on contract at half the schedule rates for a sum of Rupees 1,025 against Rupees 1,009, the amount realized last year. Statement I., however, shows the receipt of only Rupees 820 collected in the year under report, exhibiting a difference of Rupees 205. This is owing to a change in the practice heretofore followed in carrying to the regular credit of the year in which the tolls were actually sold the percentage collected from the renters as a security, instead of properly holding it in deposit until the end of the year, and then crediting it in the accounts of the new year. This course was adopted in the year under report when the contract for 1874-75 was sold in March 1874. The decrease to be found is consequently only nominal.

11. *Fees* (Sections 106, 123, 125, 130, 131, 136, *Bye-laws and Schedule A*).—The sum actually realized under this head shows an increase of Rupees 205-5-0 over the Budget Estimate, and decrease of Rupees 264 below the actual realizations of the previous* year. The decrease is attributable chiefly to a smaller number of coercive processes issued during the year.

* Rupees 768-12-0.

12. *Magisterial Fines* (Section 170).—The receipts under this item are almost entirely composed of fines levied from defaulters of the Profession-tax, chiefly petty traders and artizans.

13. *Endowments and Sundry Contributions and Donations; Private Contributions; Civil Dispensary at Mangalore.*—The receipts, which consist of private contributions towards this institution, are more than double the amount anticipated. The ordinary subscriptions are failing as already remarked; but this year the Zillah Surgeon, who takes a great interest in the welfare of the institution, procured additional contributions by a special appeal to the inhabitants.

14. *Contribution from Local Funds.*—The Local Fund Board contributed, in support of the Civil Dispensary at this station, Rupees 600 in the year under report.

Proceedings of the Madras Government, Financial Department,
10*th December* 1874.

The Commissioners contend that the Local Fund Board should bear an equal share with the Municipality of the expenditure in excess of its independent income, a proposal which has received the approval of Government. The subject is, however, under discussion by the two Boards, as already reported to Government in the letter which accompanied the Budget Estimates of the current year, dated 25th August 1874, No. 165, paragraph 10.

15. *Miscellaneous Receipts.*—The several items making up the miscellaneous receipts amounted to Rupees 1,074-2-8, and call for no remarks.

16. Charges.—*Grant* I., *Public Works, New Works.—Metalling a Road leading from Kudravalli Nullah to the Hindu Burning-ground.*—A sum of Rupees 1,650 was allotted for this work, which was undertaken and completed on contract. Of that sum Rupees 1,250 were disbursed during the year, and the balance of Rupees 400, which was withheld owing to some default of the contractor pending the professional opinion of the District Engineer, has been readmitted in the Budget of the current year.

17. *Market.*—A sum of Rupees 4,000 was expended on the building in the year under report. A further sum of Rupees 1,233 has been since paid in the current year, the total expenditure up to date amounting to Rupees 8,049.* With this outlay two wings of the market and a central well with a tower (incomplete) have been executed; and the building as it stands has been brought into use from the 1st August last, as reported in my predecessor's letter which accompanied the Budget of the current year, in which the desirableness of completing the remaining two wings as funds are available was shown. The Government having since signified their readiness to consider favorably an application from the Commissioners for a loan with the view of completing the building, the matter will receive early attention. The estimated receipts for eight months in the current year amount to Rupees 500, which will give an annual return of nine per cent. on the outlay.

	Rs.
* 1873-74	4,000
Previously	2,816
1874-75	1,233
Total ...	8,049

18. *Latrines.*—With the expenditure of Rupees 846-8-11 in the year under report five latrines have been completed at a total cost of Rupees 4,468, and are generally made use of. They are situated in the most thickly-populated portions of the town. The Commissioners intend to increase the number as funds are available.

19. *Dead-house.*—The expenditure incurred in the erection of this building outside of the Dispensary premises has been reimbursed to the Municipality by Government (G.O., dated 7th March 1873, No. 317), and the amount is credited in the accounts.

20. *Repairs, Communications.*—The excessively heavy rains of the previous year having greatly damaged the roads, they were put in thorough repair at a cost of Rupees 5,939. Owing to the large expenditure in the previous year, the Commissioners were able to keep the charges, during the year under report, within the amount of the Budget Estimate.

21. *Travellers' Bungalow at Mangalore.*—This building, which was transferred to the Municipality (G.O., dated 17th September 1872), has been put in thorough

repair. The work was executed by the Public Works Department, to whom the full allotment of Rupees 1,470 was advanced for the purpose. An account of actual expenditure has, however, not yet been received from that Department. Of the above-mentioned sum Rupees 960 were contributed by Government, and the balance Rupees 510 paid out of Municipal funds.

22. *Grant* II., *Education, Result-grants.*—The amount assigned for result-grants, during the year under review, having fallen short of the actual amount sanctioned by the Director of Public Instruction, the Government were asked for aid, and they were pleased to sanction Rupees 819-4-0, which sum having been drawn from the Treasury after the close of the year does not appear in the accounts of the year under report. The Commissioners contributed this year a sum of Rupees 530 to the Local Fund Board for Educational Inspection Agency.

23. *Grant* III., *Sanitation and Medical Services, Mangalore Civil Dispensary.*—The excess of expenditure over receipts amounts to Rupees 1,636, as shown in the margin, of which the Local Fund Board has contributed Rupees 600, the balance being paid by the Municipality. The Dispensary is in a very efficient state under the superintendence of the energetic Civil Surgeon. The numbers of in and out patients are increasing, as shown in the margin.

	Rs.
Expenditure exclusive of the dead-house	2,788
Deduct receipts exclusive of Government grant for dead-house	1,152
The excess of expenditure	1,636
Contributed by the Local Fund Board...	600
Expenditure borne by the Municipality..	1,036

	In-patients.	Out-patients.
1869-70	140	3,282
1870-71	198	2,443
1871-72	164	4,488
1872-73	180	5,622
1873-74	194	6,936

24. As called for by G.O., dated 2nd March 1872, No. 209, copy of the report of the Medical Officer in charge of the Dispensary, for the year under review, is enclosed for the information of Government. The Medical Officer in his report strongly urges the necessity of establishing at this station a Leper Hospital, and the Commissioners fully concur in his opinion, and will not lose sight of the matter as soon as funds can be made available.

25. *Vaccination.*—Two vaccinators were engaged, during the year under report, on a salary of Rupees 10 per mensem, and they have worked satisfactorily. Only one death from small-pox occurred during the year.

	1872-73.	1873-74.
Total vaccinated	1,584	1,289
Successful	1,883	1,097
Unsuccessful	139	91
Unknown	62	101

26. *Registration of Births and Deaths.*—The annexed statement* shows the number of births and deaths in the town during the year under report. The Commissioners are glad to state that the town was free from cholera and other epidemics.

* VI.

27. *Conservancy.*—The Commissioners expended, during the year under report, Rupees 5,722 on Conservancy, including Rupees 551 allowed for the Military Cantonment.

28. *Grant* IV., *Miscellaneous Municipal proposes, (a) Lighting.*—In this year twenty-four lamps were kept up at a cost to the Municipality of Rupees

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10th December 1874.

755-4-3. The lighting of the town is, the Commissioners are aware, totally insufficient; but want of funds prevents them from doing much to remedy this defect.

29. (*b.*) *Watering Streets.*—Some of the more frequented streets in the business part of the town were watered during the hot season. The Commissioners regret that the funds at their disposal did not allow them to extend operations in this direction.

30. (*c.*) Maintenance of the fire engines cost the Municipality Rupees 223-7-4, a great portion of which consists of the rewards paid to the persons who worked the engines on occasions of fire.

31. *Grant* V., *Supervision and Management.*—The expenditure under this head shows an increase of Rupees 383-10-4 over that of the previous year, and is chiefly owing to the necessity of paying batta under the new Batta Rules in cases of prosecutions instituted by the Municipality against trade-tax defaulters.

32. *Closing Balance.*—The closing balance is Rupees 2,583-4-0, which is not more than is required for the ordinary expenses of the Municipality in the new year before the collections of that year come in.

33. The Commissioners beg to observe that, owing to insufficient funds at their disposal, the Powder Magazine, for which a provision of Rupees 2,000 was made in the Budget of the year under review, was not commenced. Every endeavor will be made to put the work in hand, during the current year, as it is urgently needed.

34. In accordance with G.O., dated 9th March 1874, No. 264, the Commissioners beg to annex a summary of the money laid out by the Municipality on works which more or less concern the preservation of public health and the prevention of disease, from which Government will see that the expenditure on this account is about half of the income of the Municipality:—

	Rs.
Latrines	853
Civil Dispensary	2,798
Scavengering	4,652
Conservancy of the Cantonment	551
Watering Streets	804
Cleansing of Tanks, Wells, and Drains...	722
Vaccination	240
Erection of a Dead-house	117
Burial-ground	42
Killing Stray Dogs...	149
Total ...	10,928

From S. BALL, Esq., Auditor of the Municipal Accounts, Mangalore, to A. McC. WEBSTER, Esq., Acting President of the Municipal Commission, Mangalore, dated Mangalore, 11th July 1874.

ABSTRACT.—Submitting report of the accounts of the Mangalore Municipality for the official year 1873-74.

From Surgeon-Major D. C. McALLUM, M.D., Civil Surgeon of Mangalore, to A. McC. WEBSTER, Esq., Acting President of the Municipal Commission, Mangalore, dated Mangalore, 1st April 1874.

ABSTRACT.—Forwarding extracts from the annual medical report of the Civil Dispensary, Mangalore, for the year 1873-74.

No. 108. ORDER THEREON, 10th December 1874, No. 2075.

The receipts and expenditure of the Mangalore Municipality, for the year 1873-74, are shown below:—

RECEIPTS.

	1873-74. Estimate.	1873-74. Actuals.
	RS.	RS.
Balance brought forward ...	10,185	9,042
Assignment by Government...	...	1,282
Rate on Houses, &c.	6,000	6,812
Tax on Arts, &c.	8,000	7,380
Tax on Vehicles &c.	1,400	1,138
Registration of Carts	350	314
Tolls	1,020	820
Fees	300	505
Fines	400	532
Endowments, &c....	220	462
Contribution from Local Funds	600	600
Miscellaneous	2,120	1,074
Advances recoverable...		140
Total ...	30,595	30,101

CHARGES.

	1873-74. Estimate.	1873-74. Actuals.
	RS.	RS.
Grant I.		
New Works—		
Communications	8,850	1,250
Sanitary and Miscellaneous...		5,041
Repairs—		
Communications	4,970	3,452
Sanitary and Miscellaneous...		1,866
Other items	1,040	791
Grant II.—		
Training Schools	530	...
Results-grants	900	897
Contribution for Inspection.	530	530
Grant III.—		
Hospitals	2,210	2,668
Vaccination	270	240
Registration of Births and Deaths	170	162
Conservancy	5,700	5,722
Grant IV.—		
Lighting	580	755
Other Miscellaneous purposes	1,280	1,403
Grant V.—		
Office	2,370	1,958
Miscellaneous		547
Advances	200	205
Refunds		31
Balance...	995	2,583
Total ...	30,595	30,101

2. Excluding the opening balance the receipts for the year, as shown in Statement I., amounted to Rupees 21,149, or Rupees 739 in excess of the estimates, a contribution by Government of Rupees 1,282 not having been anticipated when the latter were submitted. The Tax on Houses and Lands realized Rupees 812 in

Proceedings of the Madras Government, Financial Department,
10th December 1874.

excess of the estimate, and this, the Government are glad to observe, with a smaller issue of distress warrants than had been found necessary in the two previous years. The receipts from the "Tax on Arts," &c., show a decrease of Rupees 620 below the estimate, the whole of which is attributable to Rupees 665 of the arrear demand having been written off as irrecoverable, the current collections being slightly in excess of the estimate. It is observed that the decrease under Tolls is explained to be merely nominal, as a portion of the contract amount for the year under review had erroneously been brought to credit in the preceding year. In Statement I.-A there is an entry of Rupees 90 interest on the funded capital of the Dispensary which does not appear in Statement I. Possibly it has been added to the funded capital, in which case, however, it should still be shown as a receipt in Statement I. and as a charge in Statement II. As matters stand the deficit balance in column 12, representing the Municipal contribution to the institution, is only correct on the assumption that the Rupees 90 have not been invested, and that the Municipal closing balance is higher by Rupees 90 than the amount shown in Statement II. Though the funded capital is not to be shown in Statements I. and II., it should still continue to appear in column 2 of Statement I.-A.

3. The expenditure of the year, as shown in Statement II., amounted to Rupees 27,428 against an estimate of Rupees 29,600, leaving an unexpended balance of Rupees 2,673, which appears to have been purposely retained in hand, as the Commissioners report that it is not more than is required for the ordinary expenses of the Municipality before the collections of the new year have been realized. The outlay on New Works was Rupees 6,291, the more important items being—

	RS.
Metalling road to burning-ground	1,250
Market	4,000
Latrines	847
Dead-house	117
Total ...	6,214

4. It is observed that two wings of the market have been completed and brought into use, the receipts being estimated at nine per cent. on the outlay.

5. The full Budget allotment for Education having been utilized, a grant from Provincial Funds was sanctioned as a special case, but too late to appear in the accounts of the year.

6. The report on the state of the Dispensary is very satisfactory; the attendance of in-patients having increased by 38·5 per cent., and that of out-patients by 111·3 per cent. since the year 1869-70, the numbers for the year under review having been as shown in the margin.

In-patients	194
Out-patients	6,936

It is also gratifying to observe that the tendency to fall off on the part of private contributions has been arrested, and that they are again on the increase.

7. The number of persons vaccinated was 1,289, which is not unsatisfactory though considerably below the number for the previous year. The cost per operation was Rupee 0-2-11.

8. The operations of the Commissioners during the year appear to have been generally satisfactory, and the Government note that about half the income of the Municipality was expended on works more or less connected with the preservation of public health and the prevention of disease.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

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

Exd. J. Wright.

Govt. of {1874} Madras.

FINANCIAL.

To

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

Dated December, 10*th*.

Read.

Read.

G.O., 10*th* December 1874, *No.* 2075.

DECEMBER.
Nos. 107-108.

Mangalore Municipality.—The annual report for 1873-74 on the working of this Municipality, reviewed.

Financial Department 114

PROCEEDINGS of the MADRAS GOVERNMENT.

Read the following letter from the Acting President of the Municipal Commission, Mangalore, dated 29th October 1874, No. 194.

Order thereon

Re receipts and expenditure of the Mangalore Municipality for the year 1873-74 are shown below :-

Receipts	Estimate	Actuals
	Rs.	Rs.
Balance brought forward —	10,185 —	9,042
Assignment by Govt. —	" —	1,282
Rate on houses &c —	6,000 —	6,812
Tax on Arts &c —	8,000 —	7,380
Tax on Vehicles &c —	1,400 —	1,138
Regn of carts. —	350 —	314
Tolls. —	1,020 —	820
Fees. —	300 —	505
Fines. —	400 —	532
Endowments &c —	220 —	462
Contribution from L. Funds. —	600 —	600
Miscellaneous —	2,120 —	1,074
Advances recoverable —	" —	140
Rs.		

3

Charges	Estimate Rs.	Actuals Rs.
Grant I.		
New Works		
Communications	8,850	1,250
Sanitary & Miscellaneous		5,041
Repairs		
Commrs.	4,970	3,452
Sany: & Mis.		1,866
Other items	1,040	791
Grant II.		
Training Schools.	530	
Results Grants.	900	897
Contribution for Inspection	530	530
Grant III.		
Hospitals	2,210	2,668
Vaccination	270	240
Regn of births & deaths.	170	162
Conservancy.	5,700	5,722
Grant IV.		
Lighting	580	755
Other miscellaneous purposes.	1,280	1,403
Grant V.		
Office	2,370	1,958
Miscellaneous		547
Advances.	200	205
Refunds.		31
Balance.	995	
	Rs 30,595	30,101

A/3A

Excluding the opening balance the receipts for the year, as shown in Statement I, amounted to Rs 21,149, or Rs 739 in excess of the estimates — a contribution by government of Rs 1282 not having been anticipated when the latter were submitted. The tax on houses and lands realised Rs 812 in excess of the estimate, and this, the Govt. are glad to observe, with a smaller issue of distress-warrants than had been found necessary in the two previous years. The receipts from the "Tax on Arts" &c., show a decrease of Rs 620 below the estimate, the whole of which is

is attributable to Rs 665-0-0 of the arrear demand having been written off as irrecoverable, the current collections being slightly in excess of the estimate. It is observed that the decrease under tolls is explained to be merely nominal as a portion of the contract amount for the year under review has erroneously been brought to credit in the preceding year. In Statement I A there is an entry of Rs 90 - interest on the funded capital of the Dispensary which does not appear in Statement I. Possibly it has been added to the funded capital, in

which case, however, it should still be shown as a receipt in Statement I and as a charge in Statement II. As matters stand the deficit balance in Column 12 representing the Municipal Contribution to the institution, is only correct on the assumption that the Rs 90 have not been invested, and that the Municipal closing balance is higher by Rs 90 than the amount shown in Statement II. Though the funded capital is not to be shown in Statements I and II, it should still continue to appear in Column 2 of Statement I A.

The

The expenditure of the year as shown in Statement II, amounted to Rs 27,428 against an estimate of Rs 29,600, leaving an unexpended balance of Rs 2673 which appears to have been purposely retained in hand as the Commissioners report that it is not more than is required for the ordinary expenses of the Municipality before the collections of the new year have been realised. The outlay on New Works was Rs 6291 the more important items being

Metalling road to burning ground.	Rs 1,250
Market.	4,000
Latrines	847
Dead Horses.	117
	Rs 6,214

It is observed that two wings of the market have been completed and brought into use - the receipts being estimated at 9 per cent on the outlay.

No full budget allotment for Education having been utilised, a grant from Provincial Funds was sanctioned as a special case, but too late to appear in the accounts of the year.

The high contribution of Rs 5-30 to the Local Fund Board seems to require explanation, as in the year 1873-74 Deputy Inspectors were paid from Provincial funds.

The report on the state

Govt. of {1874} Madras.

Jail

To

Dated 10 Decr 1874, No. 2075
Read.

Nos. 107–8.

Bangalore Jail – Annual Report for 73-4 on the working of the Jail, received