

(1) Number of pages 1400
(2) Date of repair Feb 1987
(3) Initials of the Referencer low

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Finance

DEPARTMENT

G.O. No.	285	Press.
B.P. No.		Mis.
Dated		18.2.1881
		198

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GOVERNMENT OF MADRAS.
FINANCIAL DEPARTMENT.

18th February 1881, No. 285.

Municipal—Reports.

Read the following papers:—

No. 29. From W. H. COMYN, Esq., President of the Municipal Commissions, South Canara, to the Chief Secretary to Government, dated Mangalore, 3rd September 1880, No. 152.

I have the honor to submit the annual report on the working of the Mangalore Municipality during the official year 1879-80, accompanied by the prescribed statements.

2. *Municipal Limits.*—With the sanction of Government accorded in G.O., 16th September 1879, No. 1779, Financial Department, the eastern limit of this town was slightly extended during the year under report, which added to the Municipal town a small area of about 13 acres containing, among a few other buildings, the dwelling-houses of Messrs. H. Mann and Co. and the tile-works of another Company. No taxes were, however, levied during the year on the buildings, &c., in the portion newly added to the town, as the year was considerably advanced before the Act could legally take effect in the place.

3. *The Municipal Board and its Meetings.*—During the year under report the number of members constituting the Municipal Board of this town was the same as in the previous year, viz., twenty-three, of whom ten were official and thirteen non-official.

Two vacancies occurred during the year—one by the resignation of Mr. J. F. Fernandez, the late Vice-President, and the other by the removal from the Board of M.R.R. Gurpur Lakshumana Prabhu for non-attendance at meetings. The vacancies were filled up by the appointment of M.R.R. Naraina Bhandary, Cashier at the local Bank, and of M.R.R. A. Ramaya Punja, B.A., B.L., a Pleader of the District Court.

Seventeen meetings were held during the year with an average attendance of six members at each (two official and four non-official), against twenty-four held in the previous year, with an attendance of seven members (two official and five non-official). Fewer meetings were held during the year under report, as the disposal of petitions of a miscellaneous and petty nature, for which meetings were formerly called, was entrusted to the Vice-President.

The following statement shows the attendance of the several members:—

Members.		Number of Meetings held	Number Attended by each
<i>Official Members.</i>		17	
1. President ..			
2. Brooke Leggatt, Esq., Vice-President			4
3. The Officer Commanding, Mangalore			16
4. The Civil Surgeon, Mangalore			1
5. The Superintendent of Police, South Canara			4
6. The Inspector of Schools, Sixth Division			3
7. The Executive Engineer, South Canara			..
8. H. Bradley, Esq., Assistant Collector			1
9. J. Ball, Esq., Deputy Collector in charge of Salt and Customs ..			3
10. The Deputy Inspector of Schools, South Canara			1
			4

Members	Number Attended by each.
<i>Non-Officials.</i>	
11. G. Pfeiderer, Esq.*	5
12. Mr. J. E. Saldanha	9
13. Mr. V. P. Coelho	9
14. M.R.B. N. Shiva Rau, Avergál	7
15. " N. Gundu Rau, "	9
16. " M. Rama Rau, "	2
17. " A. Subba Rau, "	5
18. " Naraina Bhandary, Avergál	3
19. " A. Ramaya Punja, "	2
20. " Achuta Shetti, "	4
21. Haji Abbu Boker Saheb, Bahadur	3
22. Vally Abbu Beary Saheb, "	5
23. Ayab Nur Mahomed Shet Saheb, Bahadur	

4. *The Accounts and the Audit.*—The accounts of the year were audited by Mr. P. F. Fernandez, Head Accountant of the Collector's office. The accounts were found to have been fairly kept. A copy of the Auditor's report is herewith submitted for the information of Government. The suggestions of the Auditor will be duly attended to.

The audit has been conducted satisfactorily; but I would suggest, for the consideration of Government, the desirability of having a monthly instead of an annual audit of the accounts. This course would, in my opinion, be more convenient than the one pursued at present, and would facilitate the punctual submission of the annual reports and accounts to Government. It is difficult to obtain the services of any private individual possessing the necessary qualifications, and it has been found necessary to entrust the duty of auditing the accounts to some Government official—generally the Head Accountant of the Collector's office—who has but little leisure for extraneous work. Under a system of monthly audit the work being distributed would both be comparatively slight and probably be more efficiently performed than at present, when the Auditor has but little time at his disposal for a minute scrutiny of the accounts of the whole year.

RECEIPTS.

5. The following abstract shows the receipts of the year under report as compared with the estimate and the actuals of the previous year:—

	Actuals of 1878-79.	Estimate of 1879-80.	Actuals of 1879-80.
1. Rates and Taxes, &c.—	RS.	RS.	RS.
(a) Rate on Houses	6,429	9,800	9,924
(b) Rate on Lands	1,372	2,000	2,003
(c) Taxes on Arts, &c.	5,844	5,700	6,018
(d) Taxes on Vehicles			
(e) Taxes on Animals	1,929	1,900	1,767
(f) Registration of Carts			
(g) Tolls	2,035	2,000	2,030
(h) License Fees	40	40	40
Total Receipts from Taxation	17,649	21,440	21,782
(i) License Tax	6,067	6,200	5,353
2. Contribution from Provincial Funds			
3. Contributions from Special Funds	62	100	72
4. Contribution from Local Funds	600	600	600
5. Fees and Fines	715	600	580
6. Fees in Schools and Training Institutions		1,200	120
7. Rent of Houses, Gardens, Markets, &c.	2,507	2,550	2,582

* Resigned and left the station for Europe in March last.

	Actuals of 1878-79.	Estimate of 1879-80.	Actuals of 1879-80.
	RS.	RS.	RS.
8. Payment for Municipal service rendered to private parties			
9. Endowments, Private Contributions, &c.	782	300	714
10. Miscellaneous Receipts	379	370	1,138
11. Loans			27
12. Advances recovered	293		
Total	29,054	33,360	32,968
Opening Balance	2,749	1,200	1,760
Total including Balance	31,803	34,560	34,728

The total receipts of the year (exclusive of License Tax), including the opening balance, amounted to Rs. 29,375 against the Budget Estimate of Rs. 28,360 and Rs. 25,736, the actuals of the previous year. The increase is due chiefly to the House and Land rates having been raised during the year from 5 to $7\frac{1}{2}$ per cent., in order to meet the charges on account of the Municipal Police under Act VII of 1878 (Madras).

6. I shall now proceed to notice the chief items of receipts.

7. *Rate on Houses.*—When raising the house rate to $7\frac{1}{2}$ per cent., the Commissioners effected a complete revision of the house valuations, which were assessed imperfectly on the last occasion. This raised the demand of the tax by Rs. 1,079. The value of house property has increased of late years, and the tax, as now revised, may be considered adequate and fair.

The total demand on account of House Tax during the year under report (including an arrear outstanding balance of Rs. 128-5-0 of the previous year) amounted to Rs. 10,989-6-0, of which Rs. 9,923-7-0 (after deducting refunds) were collected within the year; Rs. 27-6-0 (of arrear balance) were written off the accounts chiefly on account of fallen buildings, &c.; and Rs. 6-15-0 (of the current demand) were remitted on appeal, leaving an unusually large balance of Rs. 1,029-10-0. This is owing to the collections having been commenced late in the year, in consequence of the revision of the tax above referred to. The outstanding balance of Rs. 1,029-10-0 has almost wholly been realised by the collections since made.

8. *Rate on Lands.*—As already stated, the land rate was also levied at $7\frac{1}{2}$ per cent. during the year under report. The total demand on account of this tax (together with an arrear demand of Rs. 47-6-0) amounted to Rs. 2,095-11-0, of which Rs. 2,003-6-0 were collected within the year, and Rs. 2-4-0 (out of the arrear demand) were written off the accounts as irrecoverable, leaving a balance of Rs. 90-1-0, which has since been for the most part collected. The assessments were made on the old valuations of the lands fixed with reference to their estimated produce-value. The lands have, however, greatly improved, and the old valuation is found inadequate. The Commissioners have, therefore, resolved to revise the land valuation this year.

9. *Taxes on Arts, Trades, Professions, and Callings.*—This tax was levied during the year at the maximum rates from the first five classes of Schedule B of the Act, the last three classes having been exempted since 1874-75 under G.O., dated 18th April 1874, No. 622, Financial Department.

At the commencement of the year under report there was an outstanding balance of Rs. 445, of which Rs. 93-8-0 were recovered and a sum of Rs. 339 was written off the accounts, as the same was found to be irrecoverable owing to the absence, death, &c., of tradesmen, &c., who were assessed in the previous year and whose names were retained in the list of assessments of the year under report, in anticipation of their returning to the town and trading. For these reasons it has been usual every year to write off a portion of the demand of this tax as a bad debt.

The current demand of the tax amounted to Rs. 6,975, of which Rs. 5,925 (after deducting refunds) were collected within the year, and Rs. 98-8-0 were remitted on appeal, leaving a balance of Rs. 834 at the close of the year. Of this sum Rs. 217-8-0

have been since collected, and the amount still remaining consists, for the most part, of irrecoverable items of the nature above referred to.

10. *Taxes on Vehicles and Animals and Registration of Carts.*—The receipts from these three sources together fell short of the estimate of the year and the actuals of the previous year by Rs. 133 and Rs. 162, respectively, for which decrease no particular reason can be assigned.

11. *Tolls.*—The two toll-gates belonging to the Municipality were let out on contract for a sum of Rs. 2,030, which was fully realised within the year. This amount fell short of the actuals of the previous year (which were Rs. 2,035, the highest ever collected), by only Rs. 5. In Statement I (Receipts) the item "Less Local Fund share" is blank, the Local Fund Board having, under the arrangement approved in G.O., dated 16th November 1875, No. 2217, Financial Department, waived their claim for a share in the tolls levied by the Municipality. The tolls were levied at the maximum rates as in previous years.

There were no complaints of oppression or annoyance on the part of the contractors, nor were there any instances in which the contractors were obliged to use coercive measures for the recovery of their dues.

12. *License Fees.*—This is an unimportant item of revenue to this Municipality. The Municipality having provided a public cart-stand and halting-place for bullocks, &c., there are few such private places to be licensed, nor are there any private slaughter-houses, as almost all the butchers resort to the slaughter-house provided by the Municipality at the Municipal Market.

13. *License Tax.*—In the accounts of the year 1878-79, Rs. 235 were shown as an outstanding balance of the License Tax due for the year 1878. Of this sum Rs. 4, which were collected on the last day of the official year 1878-79, were credited to the accounts of the year under report, and the balance Rs. 231 were written off as irrecoverable. This amount consisted mostly of assessments made in reference to the Municipal Trades Tax, which had also to be written off the accounts for reasons explained in paragraph 9 *supra*. The amount (Rs. 231) was inadvertently included in the final demand of the tax instead of being deducted from the same.

The original demand assessed on account of the License Tax for the year under report was Rs. 6,126, being a little more than the actuals of the previous year; but this demand was reduced on objection petitions to Rs. 5,363. The decrease is explained partly by the fact that a trading company, paying a tax of Rs. 300 in the previous year and assessed at the same amount in the year under report, was exempted from the tax as it was found to have closed its business, and partly by the fact that the year under review, being only the second year in which the tax was in operation, the assessment of the first year admitted of reduction on revision.

The only appeal against the decisions of the Vice-President on objection petitions was rejected by the Board of Revenue.

Out of the final demand of Rs. 5,363, Rs. 5,349 were collected within the year, and Rs. 10 (recovered on the last day of the year after closing the accounts) were credited in the accounts of the current year. The balance of Rs. 4 could not be realised owing to the absence of the individual from whom it was due, and has since been found to be irrecoverable.

Fines for failure to obtain licenses were, under Section 19 of the License Act, levied at half the amount of the license fee due instead of the maximum of three times the fee.

14. The collections of the several rates and taxes described above were on the whole satisfactory (though not so satisfactory as in the previous year, owing to the delay in realising the house tax above noticed), the balance outstanding at the close of the year being only Rs. 1,980-3-0 (including the bad debts of the year), or 7 per cent. of the total demand of Rs. 28,133-1-0.

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The following statement shows the number of coercive processes issued for the collection of the Municipal rates and taxes during the year under report as compared with that of the preceding year:—

	Bills.	Notices of Demand.	Distress Warrants.		Number of Tax-payers.	Number of Prosecutions.
<i>House Rate.</i>			<i>Tax on Carriages and Animals.</i>			
1878-79	3,860	795	416	1878-79	423	56
1879-80	3,772	812	382	1879-80	381	17
<i>Land Rate.</i>			<i>Registration of Carts.</i>			
1878-79	1,117	292	171	1878-79	99	9
1879-80	1,119	486	155	1879-80	84	4
			<i>Profession Tax.</i>			
			1878-79			
			1879-80			
			374			
			442			
			118			
			52			

It will be observed that, though it was found necessary to issue a larger number of notices of demand (for the collection of the house and land rates), the number of distress warrants fell short of that of the preceding year, while there was a marked diminution in the number of prosecutions under the other items.

The number of coercive measures adopted for the realisation of the Imperial License Tax was as under:—

Years.	Number of Tax-payers.	Number of Persons Fined.	Number of Distress Warrants.
1878-79	406	99	16
1879-80	373	79	25

In only one instance out of 562 distress warrants, issued on account of the Municipal House and Land Tax and the Imperial License Tax, was it found necessary to recover the tax by distress and sale of the defaulter's moveable property; in all other cases the defaulters readily paid the tax on the presentation of one or the other process.

The smaller number of prosecutions for failure to pay the profession tax and the taxes on carriages, &c., is in a large measure due to the practice introduced during the year of sending notices of warning to all defaulters soon after the expiry of the dates on which the taxes became due.

As regards the mode of collection of the several taxes, I may observe that, unlike some other Municipalities in the Presidency, this Municipality does not employ bill collectors, and the tax-payers are required to make their own arrangements for paying the amounts due into the Municipal office. This system is found to work well, and precludes any chance of defalcations by bill-collectors.

15. *Contribution from Local Funds.*—The Local Fund Board, Canara Circle, paid during the year under report the usual contribution of Rs. 600 towards the maintenance of the Mangalore Civil Dispensary.

16. *Fees and Fines.*—The receipts under this head consist of the fees levied on the several coercive processes issued for the recovery of the taxes and of magisterial fines imposed for offences under the Municipal Act and Section 48 of the Police Act.

the year under report, the Commissioners reduced the salary of the Inspecting Schoolmaster to Rs. 20. He is still employed on the latter salary, as the Inspector of Schools of the Division who was consulted in the matter strongly recommended his retention.

33. *Grant III—Sanitation and Medical Services—Hospitals and Dispensaries.*—The expenditure under this head was incurred for the maintenance of the Mangalore Civil Dispensary, and exceeds the estimate by Rs. 769 chiefly owing to the increased cost of medicines required for the dispensary. But the excess expenditure is nearly covered by the sale proceeds of medicines. The net cost to the Municipality on account of the dispensary was Rs. 2,586 against Rs. 2,772 in the previous year.

The subjoined statement shows the number of in and out patients treated in the dispensary during the year as compared with those of the previous years:—

Years.	In-patients.	Out-patients.	Total.
1874-75	213	7,120	7,333
1875-76	199	7,303	7,502
1876-77	217	7,999	8,216
1877-78	288	9,865	10,151
1878-79	335	9,758	10,093
1879-80	260	9,737	9,997

It will be seen from the above statement that the number of out-patients treated in the dispensary during the year was nearly equal to that of the previous year, while there was a considerable decrease in the number of in-patients.

Fifty deaths occurred among the in-patients during the year against sixty-one in the previous year. The usual high rate of mortality is attributable to the fact that a large number of the patients admitted into the dispensary are paupers in a far advanced state of disease and destitution.

On the whole the dispensary did good work during the year, and continues to be appreciated by the people.

As usual a copy of the Civil Surgeon's report on the working of the dispensary is enclosed.

34. *Vaccination.*—During the year under report this Municipality employed, as usual, one first-class vaccinator, who is placed under the supervision of the Civil Surgeon. The work performed by the vaccinator, during the year under report and in previous years, is shown in the following comparative statement:—

—	1874-75.	1875-76.	1876-77.	1877-78.	1878-79.	1879-80.
Total vaccinated	1,378	1,787	8,970	2,260	1,113	1,098
Successful	1,264	1,617	8,296	2,005	963	1,002
Unsuccessful	80	122	502	149	150	96
Unknown	34	38	172	106	..	..

In the years 1876-77 and 1877-78 extra vaccinators were employed. The successful operations of the year bear a ratio of 91.3 per cent. to the total number vaccinated against 86.5 of the previous year, and the cost of each successful operation was As. 3-1 against As. 3 in the previous year.

Fewer persons were vaccinated in the year under report than in any of the five preceding years. Making due allowance for the difficulties in inducing the people to submit to the operations, when small-pox is not prevalent, the result as regards the number vaccinated can hardly be regarded as satisfactory, but it is satisfactory to note that the work performed was better done than last year, a considerable improvement being shown in the proportion of successful to unsuccessful cases.

35. *Registration of Births and Deaths.*—The number of births and deaths registered during the year under report is shown in the subjoined statement, and a

detailed memorandum showing the causes of the deaths registered is enclosed as usual:—

Years.	Births.	Deaths.
1874-75	470	582
1875-76	641	680
1876-77	646	1,971
1877-78	613	779
1878-79	588	682
1879-80	536	631

It will be seen from the above statement that there has been an improvement in the health of the population, the death-rate for the year under report being lower than in any year since 1874-75. The birth-rate, which was lower last year than in any of the three preceding years, was, according to the returns, still lower in the year under report. I am not aware of any reason why this should be so, and I am afraid that the registration is defective.

The Revenue Potels of the villages within the Municipal town have been appointed as Municipal Registrars of Births and Deaths of their respective villages. The Potels send to the Municipal office monthly returns of births and deaths registered by them, and they are remunerated at the rate of 1½ annas per birth or death reported. The returns are carefully scrutinized, and the entries therein verified by the Municipal Inspectors. No returns have been reported to be false. The Registrars are also required to report to the Commissioners from time to time the names of the parties who fail to give notice of births and deaths with a view to their prosecution. There were two prosecutions during the year under report.

A defect has, however, lately been discovered in that the Registrars have been in the habit of obtaining the greater part of their information by detailing their ugrannies for the purpose from house-to-house instead of impressing on the people the legal obligation of reporting every birth or death to the Registrars. The irregularity of this practice has been brought to the notice of the Registrars, and they have been directed to strictly observe the provisions of the law on the subject and report all defaulters. The duty has also been imposed on the Municipal Inspectors of noting down all births and deaths coming to their notice within their divisions. Under these arrangements it is hoped that the registration will prove more reliable.

36. *Conservancy.*—The expenditure on account of conservancy during the year under report falls short of the estimate by only Rs. 56. The conservancy arrangements were the same as in former years. The Municipality employed during the year thirty-one toties, who daily cleaned the private privies attached to about 3,000 houses in the town. Fifteen sweepers were daily employed in sweeping the streets, and five more during the dry season in cleansing the drains. The night-soil and sweepings are carted away daily to a distance of about two miles from the heart of the town, and the former is buried in trenches and covered with earth, and the latter is accumulated in heaps. There is no demand for the manure so accumulated, and though the same has been offered for sale no one will buy it.

The Municipal Sanitary Inspectors are employed in supervising the work of the toties and sweepers and reporting on the sanitary state of private compounds, &c.

The general sanitary condition of the town and the conservancy arrangements in force are satisfactory.

The Commissioners paid during the year Rs. 400 as usual towards the conservancy of the cantonment.

37. *Contribution towards the Medical College.*—Under G.O., dated 25th July 1878, No. 147, Financial Department, this Municipality paid Rs. 137, being the proportionate cost of educating medical subordinates in the Medical College, Madras, for Municipal and Local Fund Service.

38. *Grant IV—Lighting.*—The expenditure on account of lighting during the year falls short of the estimate by Rs. 377, owing to the cheapness of kerosene oil which was substituted for coconut oil. The town was lighted during the year with

sixty-five lamps as in the previous year. The present number is no doubt inadequate, and provision has been made in the current year's budget for putting up more lamps.

39. *Market*.—The amount shown against this item is the usual expenditure incurred on account of the establishment entertained in the Municipal market, consisting of a gumasta (fees collector), a peon, a sweeper and a toty, and on account of printing market tickets and other contingencies.

40. The expenditure under "Other items" was chiefly incurred on account of the time gun, the maintenance of avenues, dieting, &c., of lunatics, and rewards for extinguishing fires by means of the fire-engines.

41. *Contribution on account of Police*.—This is a new item of expenditure incurred under Act VII of 1878 (Madras). Rs. 2,830, being the moiety of the actual cost of the Mangalore Town Police for the eleven months from April 1879 to February 1880, was contributed by the Municipality. The budget having provided for the maximum probable cost for the full year, there was a decrease in the actual expenditure of the year.

42. *License Tax*.—The amount paid to Government on account of License Tax was made up as follows:—

Amount paid on account of the demand for 1879	Rs. 5,363
Amount paid on account of the balance of the previous year ..	201
Total ..	5,564

The full amount of the net demand of the License Tax was paid to Government without making any deductions on account of the cost of collection, &c., which was met from Municipal Funds. The amount of remuneration for collecting the License Tax during the year under report having since been received, the Municipal Funds have been reimbursed for the expenditure incurred on account of cost of collection, &c.

A detailed account of the transactions in connection with the License Tax during the year under report is enclosed.

The following statement shows the transactions of the year in continuation of those detailed in paragraph 29 of the report for the previous year:—

RECEIPTS.				CHARGES.			
	RS.	A.	P.		RS.	A.	P.
Balance in favor of the Municipality as shown in the statement given in paragraph 29 of the last year's report ..	395	1	6	Paid to Government during the year ..	5,363	0	0
Collections of the year under report ..	5,349	0	0	Cost of Establishment, &c. ..	587	5	4
Collections after the close of the year ..	10	0	0	Contingencies ..	22	6	3
Miscellaneous fines ..	154	4	0	Refunds (arrears 1878) ..	3	0	0
Remuneration for collecting the tax during the year under report ..	375	9	11	Balance in favor of the Municipality ..	308	3	10
Total ..	6,283	15	5	Total ..	6,283	15	5

From the above statement it will be seen that the transactions of the License Tax during the two years left a balance in favor of the Municipality of Rs. 308-3-10.

43. *Grant V.—Supervision, Management, and Collection*.—The expenditure under this head includes (in addition to the usual cost on account of the office establishment, carriage allowance to the Vice-President, and honorarium to the Auditor) the cost of collecting the License Tax which amounted to Rs. 587. This sum consists of the expenditure incurred on account of the small establishment maintained during the year for collecting the License Tax and of the remuneration paid to the subordinates on the Municipal Establishment for services rendered in assessing and collecting the

tax during the year 1878 before a regular establishment was entertained for the purpose.

44. *Repayment of Debt*.—The repayment made during the year under report, together with that of previous years, leaves Rs. 5,490 unpaid out of the loan of Rs. 9,150 obtained from Government for the completion of the Municipal market. A memorandum showing the amount of debt contracted and the instalments repaid with particulars of years is enclosed.

45. *Refunds*.—The amount shown as refunds consists chiefly of repayments of tax collected in the year under report and the preceding year on buildings subsequently found to have been vacant.

46. The other items of expenditure call for no remarks.

47. *General Health*.—The general health of the town during the year under report was good, and no disease was epidemic during the year. The water-supply was good and abundant as usual, almost every house having a well of its own, rendering Municipal action in this direction unnecessary.

ENCLOSURE No. 1.

Concise Annual Report for the Official Year 1879-80 of the Civil Dispensary, Mangalore.

There is little of interest or new matter to be added to the present report as a full report and returns were submitted but three months ago.

Dr. Williams held the Acting Civil Surgeoncy during almost the entire part of the official year, giving over charge to me on the 9th March 1880.

I believe there has been nothing noteworthy in the climate and season of the past year.

II. *Epidemics*.—There have been no epidemic diseases prevalent during the past official year.

III. The hospital is a fairly good one, small but apparently large enough for the station as the people seem to have a great reluctance to being treated as in-patients. One of the latrines has been re-roofed lately. There is only one Hospital Assistant attached to the dispensary, which entails a good deal of work upon him, and he has no time whatever to attend those out-patients who are too ill to come to the hospital personally.

IV. *Dispensaries*.—Two new District Dispensaries were opened in August last—one at Karkal, the other at Bantval.

V. The dispensary has been working well, and proving beneficial to the population around. The attendance has been as good as that of last year, with the exception that there has been a decrease of seventy-five in the number of in-patients.

Statement showing the number of admissions among the in and out patients during the past six years:—

Year.	In-patients.	Out-patients.	Total.
1874-75	213	7,120	7,333
1875-76	199	7,303	7,502
1876-77	217	7,999	8,216
1877-78	286	9,865	10,151
1878-79	335	9,758	10,093
1879-80	260	9,737	9,997

VI. Principal diseases prevalent during the year. These have been—

1. Malarious fevers, Ague and Remittent fever. Total treated 1,973 patients.
2. Worms chiefly ascaries lumbricoides. Total cases treated 1,507.
3. Respiratory affections. 460 cases.
4. Skin diseases. 738 cases.
5. Rheumatic affections. 296 cases.
6. Ulcer. 259 cases.
7. Gonorrhoea and complications. 250 cases.
8. Diarrhoea. 241 cases.
9. Dysentery. 245 cases.

VII. *Mortality*.—The number of deaths among the in-patients has been very great, there being 50 deaths out of 260 patients, that is, 19-23 per cent. This heavy mortality is, I believe, to

5. The License Tax figures have been scrutinised by the Board of Revenue.

6. The Government note that the Commissioners have under their consideration the propriety of charging for the private scavenging service hitherto done by them gratis.

7. Excluding the amount of License Tax paid to Government, the expenditure amounted to Rs. 25,302 against Rs. 26,980 estimated and Rs. 23,954 the actuals of 1878-79. It was distributed in the following proportions:—

Grant I	..	..	..	..	..	..	..	..	21.4
" II	..	..	..	..	..	..	..	..	4.7
" III	..	..	..	..	..	..	..	..	37.7
" IV	..	..	..	..	..	..	..	..	18.3
" V	..	..	..	..	..	..	..	..	12.8
Repayment of Debt	..	..	..	..	..	..	..	..	4.7
Advances and Refunds	..	..	..	..	..	..	..	..	4

8. The expenditure under New Works consisted of the completion of the market enclosure wall, and the erection of a lodge for the market fees collector. The state of the communications, the repair of which cost Rs. 3,189, is reported as good.

9. Education cost Rs. 1,198 or Rs. 1,562 below that estimated. The decrease is mainly due to the Municipal middle school not having been started till late in the year for want of a qualified Head Master. Results grants to the amount of Rs. 193 were paid to eight schools, against Rs. 400 estimated, and four schools were maintained on the combined system, the one at Bolar having been in the previous year a pure results grants school. The Government sanction the retention of the Inspecting Schoolmaster employed by the Commissioners on Rs. 20 under the circumstances stated, but the entry of 214 as the number of schools examined by him in the abstract appended to paragraph 32 of the report requires explanation.

10. The report on the Civil Dispensary shows that it has done good work during the year. The out-patients treated numbered 9,737, and almost equalled the number returned in the preceding year. The vaccinator performed 1,098 operations, or 15 less than in 1878-79, but the number of successful cases bore a higher proportion to the whole, being 91.2 against 86.5 in the previous year. The cost per head vaccinated was two annas and nine pies.

11. The registration of births and deaths showed the following results:—

	Births.	Ratio per mille.	Deaths.	Ratio per mille.
1878-79	588	19.8	682	23
1879-80	536	18.0	631	21.2

The falling off in the rate of births is doubtless due to defective registration as stated in the report. In addition to the precautions proposed to be adopted to ensure accuracy in this respect, the Government would suggest that the remuneration for the birth report be fixed at a slightly higher rate than that for the death report. Deaths are more generally known than births, and one anna in each case will be sufficient remuneration for reports in regard to the former. The conservancy operations of the year do not call for remark.

12. The amount contributed towards the Police charge was Rs. 2,830. The Inspector-General of Police is requested to see that the amount of the contribution represents the proper proportion payable by the Municipality.

13. In note to Statement II the amount shown as "Advances recoverable" Rs. 30-7-10 in the note does not agree with that entered against a similar item in Statement II. The accounts have been otherwise correctly prepared, and the report evidences a very satisfactory administration of the Act.

14. In paragraph 4 the President urges the desirability of substituting a progressive monthly audit for the present annual one. The Government approve this proposal,

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provided that the Auditor certifies to the correctness of the accounts submitted by the President with the annual report.

15. The Government have to thank the President for an exhaustive and interesting report.

(True Extract.)

R. DAVIDSON,
Chief Secretary.

To the President of the Municipal Commission, Mangalore.

- " Revenue Department.
- " Board of Revenue.
- " Surgeon-General with the Government of Madras.
- " Sanitary Commissioner.
- " Director of Public Instruction.
- " Accountant-General.
- " Inspector-General of Police.
- " President of the Local Fund Board, Canara.

Exd. J. Wright.

Carried forward.. 28506.12.10 34/40

Statement Continued

Revenues and Receipts of the Municipal Fund of the Town of Mangalore during the official year 1879-80.

	1879-80.	Major
		Detail of Totals of Heads of the
		minor Major sanctioned
		Heads. Heads Budget for
		1879-80.
		Rs. Rs. Rs.
Brought forward	28,506. 12. 9.	30,440. -
7. Rent of Houses, Gardens, Markets &c.		
(a) Rent of Municipal Market	2,552. 6. 6.	
(b) Rent of Municipal Firewood Depot	160. -	
(c) Rent of Municipal Cartstand	285. -	
(d) Travellers' Bungalows Fees	124. 12. -	2,581. 13. 6.
8. Payments for Municipal Services to		
9. Endowments, Private Contributions		
(a) Donations & Miscellaneous Receipts		
(a) Hospitals.		
Mangalore Civil Dispensary	713. 12. 9.	713. 12. 9.
10. Miscellaneous		
(a) Sale of Sweepings		
(b) Avenues.	206. 12. 8.	
(c) Sale of Materials	65. 1. 8.	
(d) Miscellaneous		
Remuneration paid for		
work for collecting		
Portion of cost of repairing	361. 15. 9.	438. 6. 1.
Trichlepton Tank per year		
from Temple Mooktee	232. 6. 4.	
Other Items	6. 9. 2.	
11. Loans		
12. Advances Recovered	27. 6. 4.	27. 6. 4.
Total	32,968. 3. 6.	33,360. -
13. Balance brought forward		
(a) Municipal Fund (exclusive of Deposits)	1,760. 5. 11.	
(b) Endowments		
Total	34,728. 9. 5.	34,560. -

285/10P. Note to Statement I.

285/10P.

1. House and Land Rates are levied at $7\frac{1}{2}$ per cent.
2. Taxes on Arts &c are levied at the maximum Schedule rates; Classes II, III, IV of the Schedule being entirely exempted under G.O. No 622, of 13th April 1874, Financial Department.
3. Taxes on Vehicles and Animals are levied at the maximum Schedule rates.
4. Carts drawn by single animal and two are registered at the annual rates of Rs. $\frac{1}{2}$ & Rs. 3 respectively.
5. Tolls are levied at the maximum schedule rates.
6. License Fees are levied on Cartstands at the rates sanctioned in G.O. No 622, dated 13th June 1867, P.W.

Municipal Commissioners' Office,
Mangalore 3 Sept^r 1880.

For President.

J. L. Curran
Auditor.

Statement II.

Expenditure from the Municipal Fund of the Town of Mangalore for the Official year 1879-80.

1879-80. Major head of the same. Detail Totals of Minor or Major Heads. for 1879-80. Rs. as Rs. Rs. as Rs. Rs. as Rs.

Grant I. (Public Works).

1. New Works.

(a) Communications	13. 6.	
(b) Buildings	1033. 13. "	
(c) Miscellaneous	1054. 10. 6.	1000. "

2. Repairs.

(a) Communications	3187. 6. 2.	
(b) Buildings	577. 3. 3.	
(c) Miscellaneous	41. 2. 8.	3609. 12. 1. 3350. "

3. Establishment	725. 8. 10.	725. 8. 10. 726. "
------------------	-------------	--------------------

4. Tools & Plant and Contingencies	24. " "	24. " " 100. "
------------------------------------	---------	----------------

Total Grant I. 5413. 15. 5. 5180. "

Grant II. Education.

1. Municipal Schools.

(a) Establishment	51. " "	
(b) Contingencies	73. 2. 4.	
(c) Results Grants	" " "	124. 2. 4. 1460. "

2. Results Grants	193. 7. " "	193. 7. " 100. "
-------------------	-------------	------------------

3. Schools on the Combined System.

(a) Fixed Payments	364. " "	
(b) Results Grants	260. 12. "	
(c) Contingencies	" " "	624. 12. " 620. "

4. Inspection.

(a) Contributions to Local Funds	" " "	
(b) Municipal Inspecting School Master	240. " "	
(c) Contingencies	15. 10. 4.	255. 10. 4. 280. "

5. Miscellaneous.

Total Grant II. 1190. 3. 8. 2760. "

Grant III. Sanitation & Medical Services.

1. Hospitals and Dispensaries.

(a) Establishment	923. 8. 7.	
(b) Medicines & Supplies	1707. 10. 5.	
(c) Diet of Patients	817. 4. 10.	
(d) Sundries and Contingencies	239. 6. "	3689. 3. 5. 2720. "

Carried over 3689 8 5 2720

Statement III (Continued)
Expenditure from the Municipal Fund of the Town
of Mangalore for the Official year 1879-80.

	1879-80.	Major	Detail	Totals	Heads of the
		of Minor	of Major	sanctioned	Budget for
		Heads.	Heads.	Heads.	1879-80.
		Rs. & P.	Rs. & P.	Rs. & P.	Rs. & P.
Grant III continued.	Brought over			3607 8. 5.	3720. -
2. Vaccination.					
(a) Establishment.	120. -				
(b) Contingencies.	12. 3. 2.	192 3. 2.	192. -		
3. Registration of Births & Deaths.					
(a) Establishment.	109 6. 6.				
(b) Contingencies.		109 6. 6.	130. -		
4. Conservancy.					
(a) Establishment.	4,127 10. 9.				
(b) Sanitary Services (Cost of Condemning Cuts).	677 7. -				
(c) Cleansing of Tanks, Wells & Drains.	140 6. 6.				
(d) Contingencies.	68. 6. 5.				
(e) Contribution towards the Cmswamy of the Cantonment.	400. -	9,005 9. 6.	5,460. -		
5. Contribution towards the Medical College, Madras.	137. -	137. -	130. -		
Total Grant III.		9,231 12. 7.	9,830. -		

Grant IV.

1. Lighting.					
(a) Establishment.	324 14. -				
(b) Contingencies.	125 12. 4.	912 10. 4.	1290. -		
2. Market.					
(a) Establishment.	577 7. 2.				
(b) Contingencies.	110 2. -	107 7. 2.	500. -		
3. Travellers' Bungalows.					
(a) Establishment.	36. -				
(b) Contingencies.	4. 7. -	40 7. -	60. -		
4. Watering Roads.					
5. Avenues.	52 12. 2.	22 11. 0.	50. -		
6. Fire Engines.	29 5. 6.	39 8. 6.	20. -		
7. Killing Stray Dogs.	4. 12. -	2. 12. -	200. -		
8. Diet &c. of Lunatics.	125 12. 6.	105 12. 6.	50. -		
9. Time Gun.					
(a) Establishment.	120. -				
(b) Contingencies.	25 5. 2.	145 5. 2.	130. -		
Brought over				1,808 9. 4.	2,440. -

Expenditure from the Municipal Fund of the Town of Mangalore.

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Statement IV (Continued).

the Municipal Fund of the Official year 1879-80.

	1879-80.	Major	Detail	Totals	Heads of the
		of Minor	of Major	sanctioned	Budget for
		Heads.	Heads.	Heads.	1879-80.
		Rs. & P.	Rs. & P.	Rs. & P.	Rs. & P.
Grant IV continued.	Brought over			1,000 9. 4.	2,440. -
10. Payments to Government under the Municipalities Act of 1878.					
License Tax Act of 1878.	557. -	557. -	530. -		
11. Contribution on account of Municipal Police.	2,029 10. 4.	2,029 10. 4.	3,230. -		
Total Grant IV.				10,205 8. 8.	11,250. -

Grant V.

1. Head Office.					
(a) Establishment.	1403. 8. -				
(b) Contingencies.	10 3. 2.	1413. 11. 8.	1,330. -		
2. Collection.					
(a) Establishment.					
Ordinary.	261. 1. 6.				
License Tax.	587 5. 4.	842. 6. 10.			
(b) Contingencies (License Tax).	22. 6. 3.	870 13. 1.	970. -		
3. Miscellaneous.					
(a) Carriage Allowance to the Vice President.	400. -				
(b) Stationery.	88. 8. 11				
(c) Printed Forms.	146. -				
(d) Honorarium to the Auditor.	150. -				
(e) Numbering of Houses &c.	9. 4.				
(f) Receipt & Postage Stamps.	33. 1. -				
(g) Law Charges.	22 13. 7.				
(h) Miscellaneous Petty Charges.	25 14. 6.	938 15. 4.	1,000. -		
Total Grant V.		3,223 9. 1.	3,320. -		

Repayment of Debt.	915. -	915. -	915. -		
Interest on Debt.	280. 2. 7.	280. 2. 7.	285. -		
Advances Recoverable.	3 5. 4.	3 5. 4.	0. -		
Refunds.	98. 3. 8.	98. 3. 8.	20. -		
Grand Total Expenditure.			3,862 3. 5.		

Balances.					
(a) Municipal Fund.	3,862 3. 5.				
(b) Endowments.			3,862 3. 5.	2,200. -	
Total.			3,862 3. 5.	3,470. -	

Note to Statements.

Position of Municipality as on the 31st March 1880.

	Rs	As	Pais
Balances { Cash	3,862	3	5
{ Securities	1,000		
Value of Premises &c	26,421		
Advances Recoverable	27	7	10
Total	31,376	11	3
(Deduct unpaid Liabilities	6,621	6	6
Net Total	24,755	4	9

Changes in connection with the Company's new line. Rs 8-14-0
 Advances for building strong dyke 10-0-0
 To the 8-0-0
 Expenses incurred in improving the 2-4-8
 Excess payment to 1-5-3
 Overpayment to 30-7-10

Municipal Commissioners Office

Mangalore 3 Sept. 1880

For the President

Auditor

Statement II.

Detail of allotment for expenditure on Public Works estimated to cost Rs 100 or upwards.

Part I. New Works

Projects	Amount Estimated	Amount Paid	Remarks
(a) Communications.			
Sloping of the sides of the cutting on the Jodigudde Road and opening a new road to the St. Charles	500		12-6
Total	500		12-6
(b) Buildings			
Market enclosure wall	1300	816	693-10-
Market Gymnasium	360		360-0-0
Total	1660	816	1053-10-
Grand Total	2160	816	1053-10-

Part II. Repairs

Projects	Length in ft	Expenditure	Remarks
(a) Communications			
Roads			
Balmatta Road	2 4 212	259-0-5	
Bolar Ferry Street	1 2 70	201-10-9	
Wanionment Road	7 123	223-9-8	
Court Road	7 110	193-2-2	
Shinglader Temple Street	3 67	221-10-8	
Rice beaters Street	3 130	164-13-4	
Sultan's Road	3 1 157	127-8-9	
Petty Repairs	21 5 125	1550-10-5	
Total	34 2 145	2509-6-2	
(b) Buildings			
Civil Dispensary		210-7-9	
Petty Repairs			
Market houses	95 3 8		
Travellers Bungalows	51 10 14		
Other Buildings	24 12 6	162-11-6	
Total		379-3-3	
(c) Miscellaneous			
Petty Repairs (outside)		41-2-8	
Total		41-2-8	
Grand total		2609-12-1	

* This amount is chargeable to "Endowments" Civil Dispensary.

Municipal Commissioners Office
 Mangalore 3 September 1880

For the President

$$\frac{285}{15}$$

2. Vaccination.		1891 1901	and approx
(a) Vaccinators	-----	1	15. " 180. " "
(b) Peons	-----	"	" " " " " "
3. Registration of Births & Deaths.		Total	1. 15. " 180. " " 180. "
			Fee at 1/2 anna per birth or death
(a) Registrars	-----	6.	reported 109 6 6.
(b) Peons	-----	"	" " " " " "
		Total	6. " " 109 6 6. 109 6

Grant IV.

Inspector (half of his pay debitable to the Municipality)	1	32	336
Sub Inspectors (do do do)	4	26 2	317 14
Peon	1	2	22
Sweepers			276 7 1/2
Tobacco (at Rs 7 each per man per year)	31	217	227 8 1/2
Total	57		892 11 1/2

Grant V.

1. Lighting			
Miscellaneous at Rs 6 each	4	24	206 14
Total	4	24	206 14
2. Market			
(a) Groomaster	1	17 7 1/2	
(b) Peon	1	2	
(c) Sweeper	1	2	
(d) Tidy	1	6	
Total	4	27	217 7 1/2
3. Travellers Bungalows			
(a) Sweeper	1	2	56
Total	1	2	56
4. Fire Guns			
(a) Lascars at Rs 5 each	2	10	120
Total	2	10	120

Grant VI.

1. Head Office.			
(a) Manager	1	10	180
(b) Clerk	1	25	300
(c) Clerks at Rs 16 each	2	32	384
(d) Peons 2 at Rs 7 each & 1 at Rs 6	3	20	239
Total	7	77	1103
2. Collection (Munk Taxes)			
Bill & Notice Servers and Dishwashmen	4	26 1 1/2	
3. Collection (License Tax)			
Clerk	1	15	170
Notice Servers	2	16	192
Remuneration to Municipal servants for doing License Tax work in 1879			320
Total	3	31	582

Municipal Commissioners Office
Mangalore 3 Sept 1880

For President

Auditor

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Statement III. Municipality of Mangalore.

Abstract of Deposits Accounts for the year 1879-80.

Deposits by Renters	Rs 1077 6	Rs 1077 6
Deposits under Section 55 and 122 of the Act	10 10 9	
Excess Collections to be returned to the parties	30	
Municipal Servants	2 2 1/2	
Deposits of undischarged amount ordered to be refunded to parties or applied	2 5 1	
Total	2086 15 2	

Total ... 2086 15 2

Municipal Commissioners Office

Mangalore 3 Sept 1880

For President
Auditor

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Sept 1850
Municipal Commission Office

Sept 1850

Report of Municipal Commission Office

Report of Municipal Commission Office
Sept 1850
Municipal Commission Office

Record

	1	2	3	4	5	6	7	8	Remarks
Balance forward of old previous year									Balance
Rate on Bonds	128.5	128.5	128.5	96.1		27.6	128.7		
Rate on Lands	47.6	47.6	47.6	45.2		2.4	47.6		
Tax on Carts &c	445	445	445	43.8		339	432.8		12.8
Tolls									
License Tax	235	235	235			231	235		
Total	835.1	835.1	835.1	238.1		579.1	832.5		17.6

Municipal Commission Office

Aug 1850

For President

1878

Statement of Municipality of Hong Kong. Demand, Collection and Balance Statement for the year 1877-78. Current.

Demand	Collected	Remitted off as Total of on special circumstances				Balance	Remarks
		1877	1878	1879	1880		
Police on Revenue	10,064 1	9,823 6	6 10	9,836 8	10,234 12		The difference between this and the A/c is due to a refund of Rs 4000 from the Police.
Police on	2,440 2	1,908 4	"	1,958 4	90 6		
Taxes on Cabs &c	6,975	6,042 8	98 4	6,141	844		The difference being Rs 7-8- being refunded to the Police.
Police	2,030	2,030	"	2,030	"		
Licence-fee	5,563	5,349	"	5,349	14		Of this Rs 4000 has been since collected & credited in the account of the current year 78.
Total	27,277 6	25,209 2	105 7	25,314 9	1962 13		The balance is in arrears.

Handwritten notes and signatures at the bottom of the page, including a large signature on the right and various smaller notes and dates.

Statement V
Population as per last Census } Male 15,100
Female 14,524

Name of School.	Average daily attendance for 2 years			Fees
	Boys	Girls	Total	
1. Training Schools				
2. Municipal Schools. Municipal Middle School...	71		120	
3. Salary Grants				
4. Results Grants.				
(a) Phalnera Central School	29	Cloud	16	Cloud
(b) Bolar School	25	Cloud		
(c) Belmattha Parochial Boys' School	73	72		26.10.8
(d) Bunder School	40	Cloud	1	Cloud
(e) Milagres Boys' School	74	85		20.6.4
(f) Car Street School	9	Cloud		Cloud
(g) Basel Mission Town School	59	132		10.21.3.7.7
(h) Nireskwallia School	21	19	12	16.22.2
(i) Bhawanji Street School	17	29		4.35.11
(j) Sonayakarnick's Street	53	60	6	5.20.2
(k) Chakrapani School	8	Cloud		Cloud
(l) Kambla	19	de	7	de
(m) Dongerkerry	26	18	13	9.46.2
(n) Kudrolly	Cloud	32	Cloud	7.2
5. Schools on the Combined System				
(a) Dongerkerry Street	49	46	21	12.17.2
(b) Kodialbail	22	7	20	16.57.2
(c) Attavar	39	36	6	5.62.2
(d) Bolar		43	2	1.21.1
6. Inspection				
7. Miscellaneous				
Total	560	660	102	86.122.1

Municipal Commissioners' Office
Mangalore 3rd Sept. 1880.

Educational Returns.				Remarks
Children of a School-going age for purposes of	Boys	Girls	Total	
Elementary Education at 10 per cent	2,278	2,178		
List of other schools in the Town				Remarks
Public	Private	Works	Columns with number on the rolls and	
General	Particular	General	Particular	Remarks
1877-80.	1877-80.	1877-80.	1877-80.	
Colleges				
124.2.4	4.2.4		4.2.4	Mangalore College - 210.
Higher Class				
31.2	31.2		31.2	St. Mary's College - 133.
Middle Class				
38.2	38.2		38.2	Town Mission - 188.
Normal School				
26.4	26.4		26.4	Normal School
56.9	56.9		56.9	Mangalore Normal School
Normal Branch				
10.4	10.4		10.4	Normal Branch - 17.
Practising				
9.2	9.2		9.2	Practising - 14.
Salary Grant Schools				
9.2	9.2		9.2	Salary Grant Schools
Lower Class				
				Rozario's School - 188.
				Convent Girls School - 125.
Belmattha Girls' School				
				Belmattha Girls' School - 97.
Brahmin				
				Brahmin - 46.
Milagres				
				Milagres - 40.
191.8	191.8		191.8	
182.4	182.4		182.4	
107.8	107.8	6.7.3	193.15.3	
63.8	63.8		63.8	
255.4.4	255.4.4		255.4.4	
191.8.2	191.8.2	6.7.3	193.15.11	

Notes: Number of schools newly established in 1877-80 = 4. Number brought under first time in 1877-80 = 4.

For President.

The schools named in Col. 1 being private schools, the Municipality derives no school fees which is appropriated by the teachers. Hence the amount shown as net charges in Col. 6 is the full amount of expenditure incurred by the Municipality on account of Results Grants.

*Statement
Comparative*

Heads.

Receipts

<i>Actuals</i>	<i>Estimate</i>	<i>Actuals</i>	<i>Increase</i>
<i>1878-79</i>	<i>1879-80</i>	<i>1879-80</i>	<i>Estimate</i>
<i>Rs.</i>	<i>P.</i>	<i>P.</i>	<i>P.</i>

1. Rates and Taxes

(a) <i>Rate on Houses (Section 40)</i>	6429	9800	9924	124
(b) <i>Rate on Lands (Section 40)</i>	1372	2000	2013	3
(c) <i>Taxes on Arts &c (Section 57)</i>	5844	2700	6018	318
(d) <i>Taxes on Vehicles (Section 63)</i>	685	700	677	
(e) <i>Taxes on Animals (Section 63)</i>	925	900	815	
(f) <i>Registration of Carts (Section 73)</i>	319	300	275	
(g) <i>Tolls (Section 77)</i>	2035	2000	2030	30
(h) <i>Licenses (Section 136)</i>	40	40	40	
(i) <i>License Tax (Madras Act III of 1878)</i>	6067	6200	5353	

2. Contribution from Provincial Funds

(a) *Communications*

3. Contribution from Special Funds

(a) *Surplus Pound Fund*

62 100 72

Carried over. 23778 27740 27017 475

The increase over the actuals of 1878-79 is due to the House tax raised from five to seven and a half per cent during 1879-80.

The increase over the Estimate as well as the actuals of the previous year is due to the careful revision of the assessments.

The decrease under the Estimate as well as the actuals of the previous year is due partly to the fact that one of the trading companies which had paid a tax of Rs. 300 in the previous year had also been assessed at the same amount in 1879-80 having closed business and partly to the fact that the assessments under Section 13 of the Madras Decree Act.

In Compliance

23778 27740 27207

1. Contribution from Local Funds.

Bangalore Civil Dispensary. — 600 600 600

2. Fees and Fines. (Section 1792) — 718 600 580

3. Fees in Schools and Training Institutions. — 1200 120

4. Rent of Houses, Gardens, Markets &c.

(a) Rent of Municipal Market. — 1814 2000 2032 32

(b) Rent of Municipal Firewood Depot — 260 200 160

(c) Rent of Municipal Cartstand. — 200 200 205 5

(d) Travellers' Bungalows Fee. — 228 150 105

5. Payments for Municipal Services to Private Parties

6. Endowments, Private Contributions, Donations

and Miscellaneous Receipts.

(a) Hospitals, Bangalore Civil Dispensary 792 300 792

23778 27740 27207

The large decrease under the Estimate is attributable to the Municipal Middle School having been opened in February 1900 instead of at the commencement of the financial year 1899-00.

This is entirely made up of the sale proceeds of medicinal supplies from the Municipal Dispensary on private prescriptions for the fluctuations in which no particular explanation can be given.

94778 0442 0400
28382 3505 2502 4000

Miscellaneous.

(a) Sale of Sweepings	3	10	4	
(b) Amused	336	300		
(c) Sale of Materials	8	50	6	15
(d) Miscellaneous	30	10	862	85
	336	310		

11. Loans.

(a) From Government on account of basket.

12. Advances Recovered	293		17	27
------------------------	-----	--	----	----

Total 2905 33360 32968 1978

13. Balance brought forward.	2749	1200	1760	500
------------------------------	------	------	------	-----

Total including balance 31203 34560 34728 2450

Municipal Commissioners' Office

Shanghaie 3rd September 1891

129

285
24

The amount over the Estimate consists of the remuneration received from the
for collecting the license fees in 1878 and the amount paid by the owner of a
private tank for its restoration & repair. This tank was in a neglected state &
was repaired by the Municipality & paid for by the Government. The amount for
the tank was claimed by the owner.

1702

2742

For President.

Grant I. Public Works. *Expenditure*

1. New Works.	1960	1000	1052	52
2. Repairs.	3346	3350	3610	260
3. Establishment.	612	726	726	
4. Tools and Plant & Contingencies.	111	114	24	

Grant II. Education

1. Municipal Schools.	87	1460	124	
2. Schools on the Combined System.	487	620	625	
3. Private Grants.	270	400	93	
4. Inspection.	281	280	286	
5. Miscellaneous.				

Grant III. Sanitation & Medical Services

1. Hospitals and Dispensaries.				
Bengal Civil Dispensary.	3923	3920	3639	283
2. Vaccination.	181	190	192	
3. Registration of Births and Deaths.	106	130	109	
	11363	11180	10602	10

280
25

1236. This explanation against Fees in Schools & Training Institutions under Receipts.

This increase in the Estimate is due partly to a claim for medicines supplied in 1878-79 having been paid in the year 1879-80 & partly to extra supplies of medicines having been obtained, the quantity originally indicated for having proved insufficient as will be observed from the increase in the receipts from the sale of medicines (Vide Receipts & Expenditure 200)

Grant V.

1. Head Office	1439	1350	1414
2. Collection	292	261	261
Ordinary		970	970
License Fee	170	60	60
3. Miscellaneous	995	1000	939
Repayment of Debt	915	915	915
Interest on Debt	321	285	280
Advances Recoverable	170	-	3
Refund	23	20	93
Grand Total, Expense	30043	32560	30866
Balance			
(a) Municipal Fund	1760	2000	3860
(b) Endowments			
Total including B	31803	34560	34726

Municipal Commission's Office
 New York September 1890

265

230
 27

3030

3410

For President.

M B

Statement Receipts & Expenditure

285
28

Debit
and

Credit
p

Explanation of Variations.

Appendix A.

1. Name of Municipality. Municipality of Mangalore.

2. Population as per last census. — 29,712.

3. Number of Commissioners.

(a) Ex-Officio — 1.

(b) Nominated — 32.

(c) Elected —

Total — 33.

(d) Officials — 10.

(e) Non-Officials — 18.

(f) Europeans — 10.

(g) Natives — 13.

4. Incidence of Taxation (List: I. 82) } u-11-8. Exclusive of disease Tax.
Per head of Population } u-10-7. do — 3. Tolls.

5. Incidence of Income (not including } 1-1-9. (Including disease Tax.)
balances). Per head of Population } u-14-10. (Exclusive of — do —)

6. Total No. of meetings held during the } 17.
year.

7. Average attendance of each meeting.

(a) Ex-Officio & Commissioners — 2.

(b) Non-Officials — 4.

(c) Europeans — 2.

(d) Natives — 4.

Municipal Commissioners' Office,

Mangalore 3rd September 1880

Thos. Chappin

For Presidents

K.A.

(M. S. D.) Mangalore 10th August 1880.

To The Vice President of the Municipal Commission,
Mangalore.

Sir,

With reference to your letter (No. 123) of the

15th June last, I beg to report the result of my

examination of the Municipal accounts for the past

official year 1879-80.

The accounts and Registers have on the whole
been fairly kept.

3. The errors &c. found in the course of my
audit are noted below.

Receipts.

4. House Rate. Owing to some mistakes in calcu-
lating the tax an aggregate sum of Rs. 22.6. - was
overcharged on a number of buildings as shown in the
accompanying list. Of this Rs. 18.12. - having been
collected during the year has now been transferred

to the Deposit account and the remainder (Rs 3. 10. 0) has been deducted from the balance outstanding on the 31st March 1880. The excess collections can be adjusted by taking credit for them in part payment of the tax due by the parties concerned for the current year and making corresponding deductions in their respective bills.

5. The tax charged for the 7 buildings specified in the enclosed list was short of the amount due to the extent of Rs 1. 12. 0 which sum has now been added to the balance to be collected this year.

6. A sum of Rs 11 being the tax payable on house No 16 B, Venkatramana Temple garden, having been erroneously included in two bills, viz. No 1749 B 1760 was levied twice. The amount paid on the first bill, as well as amount collected in excess on bill No 2020 from Murthy Bhatish, has now been credited to Deposit with a view to repayment to the owners of the buildings.

7. The amount entered in the following bills

is incorrect.

No of bill.	Amount entered in the bill.	Correct amount as per Register.	
2208.	5-	8-	Rs 3 remaining to be collected.
2963.	1- 13-	1- 15-	Rs 2 do.
3189.	11-	1- 15-	Rs 10 do.
3588	11-	8-	Bill not paid.

8. The amount of bills Nos 561 (Rs 1. 6) & 2926 (Rs 5) not collected during the year was wrongly entered in the register as paid, while that of No 306 (Rs 1) paid on the 2nd February 1880 was shown as an outstanding balance.

9. I have made the necessary corrections in the Register.

10. Land-rate. Through an oversight the amount of Bill No 409 of 1878-79 which had been already paid in that year, was demanded and recovered again as an arrear in the year under review. As the sum thus collected in excess as well as annas being the Demand and Warrant fees improperly levied in respect of the same, have now been transferred to Deposits for refund to the party.

11. The rate of assessment having been raised from 3 to 4 1/2 per cent, the Landrate demand for the year appears to have been settled at one and a half the amount fixed for the previous year, instead of being calculated a fresh on the annual rent of the lands which is not shown in the register. In doing so fractions of an anna amounting to 6 pias or more have been taken as equal to one anna and those below

below half anna altogether omitted to simplify the accounts. But as the original demand at 5 per cent had also been settled on the same principle, the amount fixed for the year frequently differs by one anna from what would have been payable at $1\frac{1}{2}$ per cent. For instance where the annual rent of a piece of land was Rs 5.0.8 the tax at 5 per cent amounted to as 4 and pice 7 and was in accordance with the above rule fixed at as 5 for the previous year. Now by adding 50 per cent or as 2½ to this sum the tax for the year under review has been settled at annas 8 for annas 7½, whereas if calculated at 7½ per cent on the rent it would have amounted only to annas 7. On the other hand where the tax at 5 per cent on a rent of Rs 8 amounted to 2 as 3 pice and the fraction being omitted was fixed at As 2, it has been settled for this year at as 3 only, whereas it should have been As 4 (for As 3 and Pice 7). On the whole the loss or gain to the Municipality resulting from the inequalities instanced above must be inconsiderable, while the adoption of the process in question has no doubt saved a great deal of labor in calculating the tax. Nevertheless in fairness to the tax-payers it seems desirable to avoid such inequalities and I beg therefore to suggest that the demand for the current year may be calculated afresh on the rent of the lands.

14. Trade-tax. The tax deposited by appellants

25/22
is at present credited at once to the proper head and if the rate is reduced on appeal the amount due for the 2^d instalment at the reduced rate is collected from the party, though the deposit already made by him is sufficient to cover both instalments, the excess over the 1st instalment being separately refunded to him. Such collections and refunds will be generally avoided if the sum deposited is in the first instance placed under Deposits and when the tax is reduced, as is usually the case, to half the amount, credited to the proper head in satisfaction of both instalments.

15. Licence-tax. The 2^d instalment of the tax due by Shukli Panduranga Prabhuo No 115 was collected twice. The amount (Rs 2) paid on the 2nd occasion, as well as Rs 3 levied from Vasudev Shamboog No 55 in excess of the tax settled on his objection Petition, has now been credited to Deposits with a view to repayment to the above individuals.

16. Miscellaneous. Owing to an error in totalling the Monserate Collections on 19 October 1878 the amount remitted to the Treasury was short of the receipts of that date by annas 2. The error having been subsequently discovered appears to have been corrected in the Day Book, leaving a difference of annas 2 between the Municipal and Treasury balances at the close of the

the year 1878-79. This sum instead of being simply entered in the remittance list and sent to the Treasury was, through a misconception, again credited in the Day Book of Receipts on 30th April 1879 as amount short remitted on the date mentioned above. This being over credit the discrepancy between the Municipal and Treasury balances still continued. I have therefore struck out the excess credit and the difference has now disappeared.

Charges

15. Owing to some errors in calculating the amount of Honoraria to be refunded on account of vacancy Rs 2.8 were short paid to 4 persons on Voucher No 315 and Rs 5.4 overpaid to the two individuals noted in the margin on Voucher No 321. The excess payments have now been debited to Advances recoverable. With this exception the whole expenditure of the year is sufficiently vouched for.

16. A sum of Rs 100 not likely to be disbursed within the close of the year was drawn and credited to Deposits. I have struck out this item on both sides of the account, as the amount can be drawn when actually required for disbursement and debited to the proper head. There were also some errors in totalling and classifying certain items of receipts and charges which have been duly rectified.

17. The balance under Advances Recoverable of the items referred to here and detailed in the footnote to Statement II, only one item of Rs 8.00 is irrecoverable and will be written off the accounts, and the rest will be adjusted at an early date.

includes a few items which have been out standing for a long time. I beg to suggest the desirability of adjusting such items at an early date. Some of them are perhaps irrecoverable. If really so, they might be written off the accounts.

Vice-President.

18. The several Statements required to accompany the annual report have been carefully checked and revised by me.

I beg to remain,

Sir,

Your most obed^t Servant

(Signed)

P. F. Fernando

Auditor

(True copy)

Vice President

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Memo Showing the Particulars of Roads in the Municipal Town of Mangalore and expenditure incurred on each during the official year 1877-80

No	Names of roads	Length Breadth		Amount
		Miles	ft	
1	Baswangudi Street	2 25	6	77
2	Belmatta Road	2 4	213	559
3	Belmatta New road	2 150	7	50
4	Bhavanthi Street	2 203	5	16 15 4
5	Bolar Ferry Street	1 3	70	201 79
6	Brahmins Lane	1 31	5	35 1 5
7	Burial ground street	5 100	8	1 2 6
8	Butchers Lane	1 10	7	14 11 2
9	Countdown Road	1 122	8	228 9 8
10	Car Street	3 33	8	41 11
11	Chucklers Street	1 167	6	12 7 2
12	Church Street	1 127	8	46 1 4
13	Cloth Bazaar	1 8	7	28 1 10
14	Coelhor's Street	1 6 27	8	84 10 9
15	Court Road	7 140	8	193 2 2
16	Court New Road	2 118	5	59 4
17	Dongerkeri Road	6 167	8	45 7
18	Fahur Street	7 3	7	75 7 5
19	Field Street	2 173	5	66 10 2
20	Firewood Bazaar	1 33	7	23 9 6
21	Fish Bazaar	2 97	6	97 9 2
22	Flag Staff road	3 30	8	72 5 4
23	Ganapathi Temple Street	2 48	5	14 7 4
24	Gallerkeri Street	4 120	7	17 2 7
25	Gollikatte Bazaar	2 30	7	84 13 1
26	Jeppoo Ferry Road	2 30	8	39 5
27	Kadry Road	1 3 177	8	52 11 5
28	Kankanady Street	1 1 127	7	21 1 6
29	Konchadi road	1 5 120	8	73 1 6
30	Kudrolly Street	7 173	8	57 13 6
31	Kulur Ferry Road	7 73	8	59 11 11
32	Mangaladiri Temple Street	3 67	8	22 10 8
33	Memons Bazaar	1 150	7	50 12 5
		26 2 2		25 12 15 3

Length Breadth Area
Miles 2 1/2 1/2 1/2

Brought over 26 2 21 2512 15 3

34 Mission Street	- 1 23 - 8	37 14 8
35 Armidigade Road	1 5 20 - 7	90 6 10
36 New Street	- 3 50 - 8	1 3 5
37 Kreshwallia Street	- 4 130 - 7	67 14 5
38 Port Road	- 6 217 - 7	43 10 1
39 Rice beaters Street	- 3 130 - 6	144 13 4
40 Rosario Church Street	- 5 77 - 8	73 2 5
41 Somaya Carnicks Street	- 2 37 - 5	26 5
42 Sulland Battery Road	3 1 157 - 8	137 8 9
43 Irishlishwar Temple Street	- 3 123 - 5	53 12
44 Twelve Shops Bazaar	- 2 20 - 8	1 1 1

Total (exclusive of about one mile of Road kept up by the Military Department) 24 6 95 2529 6 4

Municipal Commissioners' Office

Mangalore 3 September 1880

For President

EA

Summary of Births and Deaths in the Municipal Town of Mangalore for the Official year 1879-80.

25/1/80

Births

Europeans	4
East Indians	4
Native Christians	139
Hindus	339
Mahomedans	50
Other Classes	536

Deaths

Europeans	1
East Indians	2
Native Christians	115
Hindus	358
Mahomedans	155
Other Classes	631

Causes of Death

Cholera	"
Small pox	1
Fever	164
Bowel Complaints	79
Leucoides	2
Wounds	1
Accidents	21
Snake Bites	2
All other causes	361

Municipal Commissioners' Office

Mangalore 3 September 1880

For President

EA

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Statement showing the Receipts and Expenditure on account of the License Tax in the Mangalore Municipality during the Official Year 1879-80.

Receipts.		Expenditure.	
	Rs a p		Rs a p
Collection of the Tax.		Amount paid to Govt.	
On account of arrears of 1878	4 - -	on account of the demand for 1879	261 - -
Current Demand 1879	5369 - -	for 1879	550 - -
Penalties under Sec: 19.	155 4 -	Establishment.	367 5 4.
Remuneration received from Government for collecting the Tax for 1878	629 - -	Remuneration to Municipal Servants for services rendered in collecting the Tax for 1878	220 - -
		Contingencies (Stationery &c)	22 6 3.
		Refunds (arrears of 1878) ^{Rs 18} _{Times 3}	15 - -
Total	6137 4 -	Total	6188 11 7.
Deficit	51 6 1	Deficit of last year	25 14 6
Total	6214 10 1	Total	6214 10 1.

* Exclusive of Rs 3 erroneously paid to Government in excess of the Demand as finally settled on appeals, and debited to "Advances Recoverable"

Municipal Commissioners' Office
Mangalore. 3rd Sept. 1880.
(Signed)
P. F. Fernandes.
Auditor

For President.

(True Copy)

Vice President.

* original forwarded to the Board of Revenue as required in G. O. 10th August 1880. F. D. N^o 1548.

Vice President.

*Memorandum showing the amount of Debt contracted and the Instalments paid by
the Municipal Commissioners of the Town of Mangalore for the Official year 1879-80*

Particulars of the Debt

Loan obtained from Government for the completion of the Municipal Market building under G.O. 24th January 1876 Rs 149,840, bearing interest at 4 1/2 per cent payable half yearly on the 30th June and 31st December, to be liquidated in ten years by equal half yearly instalments payable on the 15th January & 15th July.

<i>Receipt of Debt</i>		<i>Repayment of Instalments</i>		<i>Payment of Interest</i>	
<i>Date</i>	<i>Amount</i>	<i>Date</i>	<i>Amount</i>	<i>Date</i>	<i>Amount</i>
1876 March 17	1000	1876 April 1	1000	1876 July 27	10 9
July 1	2150	1877 July 16	372 8	December 22	179 8
		1878 January 16	457 8	1877 June 30	183 6
		July 16	457 8	December 21	175 15 9
		1879 January 15	457 8	1878 July 1	164 4
		July 25	457 8	1879 January 6	156 9 2
		1880 January 15	457 8	June 30	143 12 5
				December 30	136 6 2
		Total	3660		
		Balance unpaid	3290		
Total	9150		9150		1181 8 3

Remarks

Municipal Commissioners' Office
Mangalore 3rd September 1880

For President

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Statement showing the Receipts and Expenditure on account of the License Tax in the Mangalore Municipality during the official year 1879-80.

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Receipts		Expenditure	
	Rs as P		Rs as P
Collection of the Tax		Amount paid to Govt	
on account of arrears of 1878	4 . .	on account of the demand for 1878	201 . .
" Current demand for 1879	5349 . .	" " " for 1879	5353 . .
Penalties under Sec: 19	155 4 . .	Establishment	367 5 4
Remuneration received from Govt for collecting the Tax for 1878	699 . .	Remuneration to Municipal servants for services rendered in collecting the Tax for 1878	220 . .
		Contingencies (stationery &c)	22 6 3
		Refunds (arrears of 1878 Tax-12 Fines 3)	15 . .
Total	6137 4 .	Total	6138 11 7

* Exclusive of Rs 3 erroneously paid to Government in excess of the Demand as finally settled on appeals, and debited to "Advances Recoverable".

Municipal Commissioner's Office
Mangalore 22 Sept/80 -

(sd) B. Leegalt
For President

(sd) P. S. Fernandez
Auditor

(True copy)

[Signature]
Secretary

[Signature]

Enclosure in a letter from the
President, Municipal Commission,
Mangalore to the Deputy Secretary
to Government, dated 3rd September
1880, No 192.

Statement T.M.A.P.A.T.B.N.X.Y.W.B.
and others as:
Copy of the statement report
List of Roads in the town
Copy of the Civil Engineering report.
Name of the building and the registered
diagram of the street.
Name of the street and the registered

In File 2479/80

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No. 766.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th June 1880.

Read the following papers:—

Proceedings of the Madras Government, dated 8th March 1880, No. 489, Financial Department.

ABSTRACT.—*Municipal—Budgets.*—Budget Estimate of Tinnevely Municipality for 1880-81, reviewed.

Proceedings of the Madras Government, dated 17th March 1880, No. 1,006, Revenue Department.

ABSTRACT.—Communicating Proceedings, Financial Department, dated 1st March 1880, No. 438 reviewing Budget Estimate of the Conjeeveram Municipality for 1880-81.

Proceedings of the Madras Government, dated 8th April 1880, No. 722, Financial Department.

ABSTRACT.—*Municipal—Budgets.*—Budget Estimates of the Bellary Municipality for the year 1880-81, reviewed.

In the above orders reviewing the budgets of receipts and charges of the Tinnevely, Conjeeveram and Bellary Municipalities, Government object to the remuneration for the collection of the License Tax appearing as an item of receipt in the Municipal Budgets, as direct payments to Municipalities on account of commission are not contemplated, and Municipalities are empowered to deduct the commission from the demand and pay the balance only to Government.

2. The commission need not be shown as a separate item of receipt in the Municipal Budgets. The collections on account of the License Tax should appear on the receipt side, while under the head of Charges should be shown the amount payable to Government, which is the finally-settled demand less the proportionate commission. Under this arrangement the commission will not appear as a separate item, but will be included in the difference between the entries under the heads Receipts and Charges. Collectors are accordingly requested to adopt this course in future.

3. In the accounts of Government, however, viz., License Tax Statement F, Progress Report and Treasury Account, the amount deducted by Municipalities should be considered as paid into the Government Treasury and entered as such, with a corresponding debit in the Progress Report and Treasury Account under charges of collection as "remuneration paid to Municipalities" (*vide* Board's Proceedings, dated 1st May 1879, No. 1,139). This course is necessary to maintain a check on the deduction made by Municipalities, and Collectors should forward to the Accountant-General with their Treasury Accounts a voucher signed by them in support of the debit entries showing the amount of the final settled demand, the dates of its payment, and the amount of the commission deducted at the prescribed rate.

4. With reference to the concluding part of paragraph 2 of G.O., dated 8th April 1880, No. 722, above read, the Board observe that, as the entries regarding License Tax commissions, &c., made by the President of the Bellary Municipality include* estimated collections under Class XII, which has since been exempted from the tax by Act VI of 1880, and as the annual return of the License Tax operations for 1879 has not yet been received from Bellary, there are no materials to enable the Board to revise the entries made by the

* *Vide* paragraph 6, Clause i, of Vice-President's report.

include in Board's Proceed-
ings to the Chief Secretary to
Govt. of M. 27.8.1880
No. 12257

In Feb 267

President. The Collector is therefore requested to submit a revised estimate of the collections and charges on account of License Tax, prepared with reference to the changes in the Act, and to the instructions in paragraph 2 *supra* for embodiment in the Municipal Budget. The data on which the estimate is based should also be explained.

(A true Extract.)

(Signed) C. A. GALTON,
Secretary.

To all Collectors, with copies of G.Os., dated 8th March 1880, No. 489,
Financial Department, 17th March 1880, No. 106,
Revenue Department, and 5th April 1880,
No. 722, Financial Department.

To the Secretary to Government, Financial Department.
" Accountant-General.

Exd. A. Grubert.

License Tax.—Issuing instructions as to how the remuneration to Municipalities for collection of — should be shown in the accounts.

JUNE.
No. 766.

PROCEEDINGS, 5TH JUNE 1880, No. 766.

Dated June 5th.
Printed 19th.
Received

1880.
Board of Revenue,
MADRAS.
To
ALL COLLECTORS,
&c., &c., &c.

Revenue Department
No. 12257
Proceedings of the Board of Revenue
Dated 5th November 1880
No. 153
Read the following
From Brooke Leggatt Esq
Vice President of the
Municipal Commission
Mangalore

The Secretary
to the Board of
Revenue, Madras
Sir
As directed in G.O. dated 10th
August 1880 No. 1548 F.D. I have the honor
to submit herewith the License Tax Ac-
count of this Municipality for the year
1879-80 intended for submission to Govern-
ment with the Annual Report which
has been forwarded to Government this day.
I have also the honor to submit
for the information of the Board an Extract
from the Annual Report explaining the

the transactions in connection with the License Tax for the years 1879-80 as well as an Extract from the Demand, Collection and Balance Statement for that year.

Municipal Commissioner's
Office, Mangalore
15th September 1880 -

I have to
(sd) Brooke Leggatts
Vice President

This letter should have been forwarded through the President.

2 From the statements accompanying the foregoing letter, the Board observe that Rs 5363 had been paid into Govt Treasury instead of the settled demand (Rs 5366) less the remuneration (Rs 275-9-11) before the receipt of the Board's Proceedings dated 5th June 1880 Rs 766. In as much as Rs 275-9-11 were credited as receipts the full settled demand Rs 5366 should have been credited to Govt instead of Rs 5363. The President

is

is requested to remit the balance of Rs 3 to the Collector's Treasury. The statement varies widely from the abstract given in the body of the report and is otherwise not clear. The latter shows a profit of Rs 308-3-10 while the former a deficit. The President will explain.

(True Copy Abstract)

280
22

Col. Leggatts
Secretary

The Chief Secretary to Govt. S.D. with
Copy of License Tax Account

28
280
22

Year 1889 3440

License Tax

10/8/90 10/8/90 1540

R 16/173/180

Proceedings of the Board
of
Revenue

10/28/91

Robert S. Mendenhall

10/28/91

10/28/91

Revising the License
Tax the counts of the
-value of the goods for 1891/90

50 Total 283/81

N^o 152

30
Municipal Commissioners Office,
Mangalore 3rd September 1880.

From

W. H. Comyn Esquire, $\frac{285}{83}$
President of the Municipal Commission,
Mangalore.

To

The Chief Secretary to Government,
Fort St. George.

Sir,

I have the honor to submit the
Annual Report on the working of the Mangalore
Municipality during the Official year 1879-80
accompanied by the prescribed Statements.

2. Municipal Limits. With the sanction of
Government accorded in G. O. 16th September 1879
No 1779. F. D. the Eastern limit of this Town was
slightly extended during the year under report, which
added to the Municipal Town a small area of about
13 acres containing, among a few other buildings, the
dwelling houses of Messrs H. Mann & Co. and the
Tile-Works of another company. No taxes were,
however, levied during the year on the buildings &c.
in the portion newly added to the Town, as the year
was

was considerably advanced before the Act could legally take effect in the place.

3. The Municipal Board and its Meetings. During the year under report, the number of Members constituting the Municipal Board of this Town was the same as in the previous year, viz, twenty-three, of whom ten were Official and thirteen non-official.

Two vacancies occurred during the year, one by the resignation of Mr. J. F. Fernandez, the late Vice-President, and the other by the removal from the Board of Mr. R. R. Gurpur Lakshumana Prabhu for non-attendance at meetings. The vacancies were filled up by the appointment of Mr. R. R. Naraina Bhandary, Cashier at the Local Bank, and of Mr. R. R. A. Ramaya Punja B.A. B.L. a Pleader of the District Court.

Twentym meetings were held during the year with an average attendance of six members at each, (2 official & 4 non-official) against twenty-four held in the previous year with an attendance of seven members (2 official and 5 non-official). Fewer meetings were held during the year under report as the disposal of Petitions of a miscellaneous and petty nature for which meetings were formerly called, was entrusted to the Vice-President.

The following statement shows the

the attendance of the several members.

285/44

Members.	No of Meetings attended by each.	Remarks
<u>Official Members.</u>		
1. President.	4	
2. Brooke Leggatt Esquire, Vice President.	16	
3. The Officer Commanding Mangalore.	1.	
4. The Civil Surgeon Mangalore.	4	
5. The Superintendent of Police, South Canara.	3	
6. The Inspector of Schools, 6 th Division.	-	
7. The Executive Engineer, South Canara.	1.	
8. H. Bradley Esquire, Assistant Collector.	3	
9. J. Ball Esquire, Dy Collector in charge of Salt & Customs.	1.	
10. The Dy Inspector of Schools, South Canara.	4	
<u>Non-Officials.</u>		
11. G. Pflüderer Esquire.	17	
12. Mr. J. E. Saldanha.	5	
13. " V. P. Coelho.	9	
14. Mr. R. R. A. Shiva Rau. Aurgal.	9	
15. " A. Gundu Rau.	7	
16. " M. Ramu Rau.	9	
17. " A. Subho Rau.	2	
18. " Naraina Bhandary.	5	
19. " A. Ramaya Punja.	3	
20. " Achuta Shetti.	2	
21. Haji Abbu Bocker Sahab Bahadar.	4	
22. Vally Abbu Beary.	3	
23. Ayab Nur Mohamed Shet.	5	

4. Resigned and left the Station for Europe in March last.

4. The Accounts and the Audit. The Accounts of the year were audited by Mr. P. F. Fernandez, Head Accountant of the Collector's Office. The accounts were found to have been fairly kept. A copy of the Auditor's Report is herewith submitted for the information of Government. The suggestions of the Auditor will be duly attended to.

The audit has been conducted satisfactorily; but I would suggest for the consideration of Government the desirability of having a monthly instead of an annual audit of the accounts. This course would in my opinion be more convenient than the one pursued at present, and would facilitate the punctual submission of the Annual Reports and Accounts to Government. It is difficult to obtain the services of any private individual possessing the necessary qualifications, and it has been found necessary to entrust the duty of auditing the accounts to some Government official - generally the Head Accountant of the Collector's Office - who has but little leisure for extraneous work. Under a system of monthly audit the work, being distributed, would both be comparatively slight, and probably be more efficiently performed than at present, when the auditor has but little time at his disposal for a minute scrutiny of the accounts of the whole year.

5. Receipts. The following abstract shows the Receipts of the year under report as compared with the Estimate and the actuals of the previous year:-

	Actuals of 1877-78	Estimate of 1879-80	Actuals of 1879-80
1. Rates and Taxes &c. - 85 1/2	Rs.	Rs.	Rs.
(a.) Rate on Houses.	6,429	9,800	9,924
(b.) Rate on Lands.	1372	2,000	2,003
(c.) Taxes on Arts &c.	5,844	5,700	6,018
(d.) Taxes on Vehicles.			
(e.) Taxes on Animals.			
(f.) Registration of Carts	1929	1,900	1,767
(g.) Tolls.	2,035	2,000	2,030
(h.) License Fee.	40	40	40
Total Receipts from taxation	17,649	21,440	21,782
(i.) License Tax	607	6200	5,353
2. Contribution from Provincial Funds.	"	"	"
3. Contribution from Special Funds.	62	100	72
4. Contribution from Local Funds.	600	600	600
5. Fees and Fines	715	600	580
6. Fees in Schools and Training Institutions	"	1200	120
7. Rent of Houses, Gardens, Markets &c.	2,507	2,550	2,582
8. Payment for Municipal Service rendered to private parties	"	"	"
9. Endowments, Private Contributions &c.	782	300	714
10. Miscellaneous Receipts	379	370	1,138
11. Grant	"	"	"
12. Advances Recovered	298	"	27
Total	29,054	33,360	32,968
Opening balance	2,749	1200	1,760
Total including Balance	31,803	34,560	34,728

The total Receipts of the year (exclusive of License Tax) including the opening Balance, amounted to Rs. 29,375 against the Budget Estimate of Rs. 28,360 and Rs. 25,736 the actuals of the previous year. The increase is due chiefly to the House and Land Rates having been raised during the year from five to seven and a half per cent in order to meet the charges on account of the Municipal Police under Act VII of 1878 (Madras.)

6. I shall now proceed to notice the Chief items of Receipts.

7. Rate on House. When raising the House Rate to $7\frac{1}{2}$ per cent, the Commissioners effected a complete revision of the house valuations, which were assessed imperfectly on the last occasion. This raised the demand of the Tax by Rs 1079. The value of house property has increased of late years, and the tax as now revised may be considered adequate and fair.

The total demand on account of House tax during the year under report (including an arrear outstanding balance of Rs 128.5. of the previous year) amounted to Rs 10989.6. of which Rs 9923.7. (after deducting refunds) were collected within the year, Rs 27.6. (of arrear balance) were written off the accounts chiefly on account of fallen buildings &c, and Rs 6.15. (of the current demand) were permitted on appeal, leaving an unusually large balance of Rs 1029.10. This is owing to the collections having been commenced late in the year in consequence of the revision of the tax above referred to. The outstanding balance of Rs 1029.10. has almost wholly been realized by the collections since made.

8. Rate on Lands. As already stated, the Land Rate was also levied at $7\frac{1}{2}$ per cent during the year under report. The total demand on account of this Tax (together with an arrear demand of Rs 47.6.) amounted

60
amounted to Rs 2095.11. of which Rs 2003.6. were collected within the year, and Rs 8.4. (out of the arrear demand) were written off the accounts as irrecoverable, leaving a balance of Rs 90.1. which has since been for the most part collected. The assessments were made on the old valuations of the lands fixed with reference to their estimated produce value. The lands have however greatly improved and the old valuation is found inadequate. The Commissioners have therefore resolved to revise the land valuation this year. $\frac{285}{46}$

9. Taxes on Arts, Trades, Professions and Callings.

This tax was levied during the year at the maximum rates from the first five classes of Schedule B of the Act, the last three classes having been exempted since 1874.75 under G. O. dated 18th April 1874 No 622. F. D.

At the commencement of the year under report, there was an outstanding balance of Rs 445 of which Rs 93.8. were recovered and a sum of Rs 339 was written off the accounts, as the same was found to be irrecoverable owing to the absence, death &c, of tradesmen &c, who were assessed in the previous year and whose names were retained in the List of assessments of the year under report in anticipation of their returning to the Town and trading. For these reasons it has been usual every year to write off a portion of the demand of

of this Tax as a bad debt.

The current demand of the tax amounted to Rs 6975 of which Rs 5825 (after deducting refunds) were collected within the year and Rs 98.8.. were permitted on appeal leaving a balance of Rs 835 at the close of the year; of this sum Rs 217.8.. have been since collected, and the amount still remaining consists for the most part of irrecoverable items of the nature above referred to.

10. Taxes on Vehicles and Animals and Registration of Carts. The receipts from these three sources together fell short of the Estimate of the year and the actuals of the previous year by Rs 133 and Rs. 162 respectively, for which decrease no particular reason can be assigned.

11. Tolls. The two toll-gates belonging to the Municipality were let out on contract for a sum of Rs 2030, which was fully realized within the year. This amount fell short of the actuals of the previous year, (which were Rs 2035, the highest ever collected) by only Rs 5. In Statement I (Receipts) the item "Less Local Fund Share" is blank, the Local Fund Board having under the arrangement approved in G.O. dated 16th November 1875, No 2217 F. D. waived their claim for a share in the Tolls levied by the Municipality.

7p
The Tolls were levied at the maximum rates as in previous years.

There were no complaints of oppression or annoyance on the part of the Contractors, nor were there any instances in which the contractors were obliged to use coercive measures for the recovery of their dues.

12. License Fees. This is an unimportant item of revenue to this Municipality. The Municipality having provided a public cartstand and halting place for bullocks &c., there are few such private places to be licensed, nor are there any private slaughter-houses as almost all the butchers resort to the slaughter-house provided by the Municipality at the Municipal Market.

13. License Tax. In the accounts of the year 1878-79 Rs 235 were shown as an outstanding balance of the License Tax due for the year 1878. Of this sum Rs 4 which were collected on the last day of the official year 1878-79 were credited to the accounts of the year under report and the balance Rs 231 were written off as irrecoverable. This amount consisted mostly of assessments made in reference to the Municipal Trade-tax which had also to be written off the accounts for reasons explained in para 9 supra. The amount (Rs 231) was inadvertently included in the final demand of

of the Tax instead of being deducted from the same.

The original demand assessed on account of the License Tax for the year under report was Rs 6126 being a little more than the actuals of the previous year; but this demand was reduced on Objection Petitions to Rs 5363. The decrease is explained partly by the fact that a trading Company paying a tax of Rs 300 in the previous year and assessed at the same amount in the year under report, was exempted from the tax as it was found to have closed its business, and partly by the fact that the year under review being only the 2nd year in which the tax was in operation, the assessment of the first year admitted of reduction on revision.

The only appeal against the decisions of the Vice President on Objection Petitions was rejected by the Board of Revenue.

Out of the final demand of Rs 5363, Rs 5349 were collected within the year, and Rs 10 (recovered on the last day of the year after closing the accounts) were credited in the accounts of the current year.

The balance of Rs 4 could not be realized owing to the absence of the individual from whom it was due and has since been found to be irrecoverable.

Fines for failure to obtain licences were under Section 19 of the License Act, levied at half the amount of

80
of the license fee due instead of the maximum of three times the fee.

14. The collections of the several Rates and Taxes described above were on the whole satisfactory (though not so satisfactory as in the previous year owing to the delay in realizing the House tax above noticed), the balance outstanding at the close of the year being only Rs 1980.3. (including the bad debts of the year) or 7 per cent of the total demand of Rs 28,133.1. . .

The following statement shows the number of Cockerine processes issued for the Collection of the Municipal Rates and Taxes during the year under report as compared with that of the preceeding year.

	Bills	Notices of Demand	Distress Warrants		No. of Tax payers	Number of Objections.
House Rate.				Tax on Carriages & Animals.		
1878-79	2360	795	416	1878-79	423	56
1879-80	3772	812	382	1879-80	381	17
Land Rate.				Registration of Cattle		
1878-79	1117	292	171	1878-79	99	9
1879-80	1119	486	155	1879-80	84	4
				Profession Tax.		
				1878-79	374	118
				1879-80	442	52

It will be observed that though it was found necessary to issue a larger number of notices of demand (for the Collection of the House and Land rates) the number of distress Warrants fell short of that of the preceeding year.

year, while there was a marked diminution in the number of prosecutions under the other items.

The number of coercive measures adopted for the realization of the Imperial License Tax was as under:-

years.	Number of Tax payers.	Number of persons fined.	Number of distress Warrants.
1878-79	406	99	16
1879-80	373	79	25

In only one instance out of 562 distress warrants issued on account of the Municipal House & Land Tax and the Imperial License Tax was it found necessary to recover the tax by distress and sale of the defaulter's moveable property; in all other cases, the defaulters readily paid the tax on the presentation of one or the other process.

The smaller number of prosecutions for failure to pay the Profession Tax and the taxes on Carriages &c. is in a large measure due to the practice introduced during the year of sending notices of warning to all defaulters soon after the expiry of the dates on which the taxes became due.

As regards the mode of collection of the several Taxes, I may observe that unlike some other Municipalities in the Presidency, this Municipality does not employ Bill Collectors, and the Tax payers are required to make their own arrangements for paying the amounts due into

into the Municipal Office. This system is found to work well & precludes any chance of defalcations by Bill Collectors.

285/89

15. Contribution from Local Funds. The Local Fund Board, Canara Circle, paid during the year under report, the usual Contribution of Rs 600 towards the maintenance of the Mangalore Civil Dispensary.

16. Fees and Fines. The receipts under this head consist of the fees levied on the several coercive processes issued for the recovery of the Taxes and of Magisterial fines imposed for offences under the Municipal Act and section 48 of the Police Act.

17. Fees in Schools and Training Institutions. The amount shown against this item consists of the School fees derived from the Municipal Middle School. The large decrease under the Estimate is due to the School having been opened only in February 1880 instead of at the beginning of the official year under report, as expected.

18. Rent of Houses, Gardens, Markets &c. The receipts under the above head consist of the fees &c. derived from the Municipal Market and the Travellers' Bungalows, and the rent of the Municipal Cartstand and Firwood Depot. The former three items call for no remark except that the occupation fees

fees of the Travellers' Bungalow, as usual more than covered the expenditure incurred for its up-keep. The Market yielded a rent of Rs 2032. 1. 6 exceeding the previous year's receipts by Rs 218. 9. 6. The receipts consisted of the rent of stalls within the Market building which are let out by public auction at a year's lease and of fees levied from all Vendors entering the Market at the rate of two paise per entrance ticket.

The average net receipts from the Market for the last three years amount to Rs 1407. which gives an income of nearly 8 per cent on the total outlay incurred on account of the building.

19. Payment for Municipal Services rendered to Private Parties. In this Municipality, private scavenging service has always been rendered gratis, but the question of charging for the same in future will be specially considered by the Commissioner, with reference to the remarks of Government contained in G. O. 11th June 1879, No 1120 F. D. (para 5).

20. Endowments, Private Contributions &c. The amount shown against this item is derived from receipts on account of the Mangalore Civil Dispensary consisting chiefly of the sale proceeds of medicine supplied on private prescriptions. The amount which is considerably in excess of the Estimate, is slightly lower

180
lower than the actuals of 1878. 79. The following is the scale of charges (adopted from the rules laid down in the Medical Code).—

257/50
Subscribers to the Dispensary of Rupees five and upwards per mensem are allowed to have the prescriptions of their medical attendants compounded without charge.

Subscribers of Rs 2 monthly are charged at the following rates:—

R. A. P.
Each Pill or Powder. ————— " " 6.

Each ounce of fluid medicine. ————— " 1. "

Subscribers of less than 2 Rs monthly are required to pay double the above rates and non-subscribers treble.

Notwithstanding the advantages held out to subscribers in the above Rules, the Dispensary subscription list is blank.

21. Miscellaneous Receipts. The Miscellaneous Receipts show a considerable increase over the Estimate as well as the actuals of the previous year owing to the inclusion therein of Rs 629 received from Government as remuneration for collecting the License Tax during the year 1878, and of Rs 226. 6. 1. paid to the Municipality by the Moktesars of the Trishuleswar Pagoda on account of the repairs effected by the Commissioner to a certain tank, recently made over to the temple. The proceeds from Avenues amounted to Rs 207 which is about the

the usual sum. The receipts from the sale of sweepings &c., which are always inconsiderable amounted to the trifling sum of Rs 8. .. The people have not yet learned the material value of the sweepings &c. and there were no purchasers for the same.

22. Incidence of Taxation. The incidence of direct taxation in this Municipality calculated on a population of 29,712 (as per census of 1871) is Rs 11-8. against Rs 9-6. in the previous year. Excluding the Income from Tolls (which is almost fully contributed by the Merchants alone the Ghanis who send their Coffee &c. to the Coast) the incidence is Rs 10-7. against Rs 8-5. of the previous year, the increase being due to the enhancement of the House and Land Rates to the maximum.

23. Expenditure. The following abstract statement shows the Expenditure of the year under report as compared with the Budget Estimate and the actuals of the previous year:-

	Actuals of 1879-80.	Estimate of 1879-80.	Actuals of 1878-79.
Grant I. Public Works.			
1. New Works. —————	1960	1000	1054
2. Repairs. —————	3346	3350	3610
3. Establishment, Tools &c. —————	723	830	750
Grant II. Education.			
1. Municipal Schools. —————	37	1460	124
2. Results Grants —————	270	400	193
3. Schools on the Combined System —————	487	620	625
4. Inspection. —————	281	280	256
Grant III. Sanitation & Medical Services.			
1. Hospitals and Dispensaries. —————	3923	2920	3689
2. Vaccination. —————	182	190	192
3. Registration of Births and Deaths —————	104	130	109
4. Conservancy. —————	5750	5460	5404
5. Contribution towards the Medical College. —————	130	130	137
Grant IV. Miscellaneous.			
1. Lighting. —————	1270	1290	913
2. Market. —————	417	580	488
3. Other Miscellaneous items. —————	68	570	408
4. Payment on account of Town Police. —————	"	3230	2830
5. License Tax —————	6089	5580	5584
Grant V. Supervision, Management & Collection.			
Repayment of Debt &c. —————	1529	1220	1296
Total.	30043	32560	30866
Balance.	1760	2000	3862
Total including balance.	31803	34560	34728

Excluding the charges incurred on account of the License Tax the total expenditure of the year under report amounted to Rs 24,678. — against the Estimate of Rs 26,360 and the actuals of the previous year Rs 23,778.

The following table shows the proportion in which the expenditure was distributed among the several objects of Municipal administration.

Grant I. Public Works.	21.
Grant II. Education.	5
Grant III. Sanitation & Medical Services.	38.6
Grant IV. Lighting, Police & other miscellaneous purposes.	18.6
Grant V. Supervision, Management and Collection.	10.6
Repayment of debt & refunds.	5.2.

24. I shall now notice the Chief objects of expenditure in the order in which they occur in the abstract Statement given above.

25. Grant I. Public Works. New Works. The Budget provision of Rs 1000 was intended for (1) the sloping the sides of the Cutting on the Jediguddi Road and opening a new Road to the District Court House, and (2) for the completion of the Market Enclosure Wall. The former work was not undertaken owing to the Commissioners being unable to come to terms with the owners of the private land required for the road. The Market Enclosure Wall was completed at a cost of Rs 694, which together with the past expenditure incurred on the work amounted to Rs 1510. Out of the balance of the Budget provision, the Commissioners had a small masonry Lodge erected near the Market gate for the use of the Market-Fees Collector who was formerly accommodated in a thatched shed requiring annual renewal. The building cost in all Rs 360.

26. Repairs. Of the amount of Rs 3610 spent on "Repairs"

35/69 120
"Repairs" during the year under report, Rs 3189 (being Rs 189 in excess of the Estimate) were laid out on the annual Repairs of the Roads in the Town, and the balance (Rs 421) was spent chiefly in executing the usual Repairs to Municipal Buildings, such as the Dispensary, Market, Travellers' Bungalow &c. The length of the Roads which were repaired during the year was $34\frac{1}{4}$ miles out of a total of $34\frac{3}{4}$ miles of road in the Town. The expenditure being Rs 3189 the average cost was Rs 93 per mile. The roads upon which Rs 100 and upwards were spent, are shown in Statement II. A, and a detailed list of all the Roads repaired during the year is enclosed. The repairs of one of the roads mentioned in Statement II. A, called the Belmatta Road, cost a considerable sum (Rs 550) owing to unusually heavy traffic of carts conveying laterite stones for a large convent under construction by the Jesuit priests in this Town. The Roads were on the whole kept in good order throughout the year.

27. Grant II. Education. The total expenditure on Education during the year under report amounted to Rs 1198, exceeding the actuals of the previous year by Rs 73 but falling short of the Estimate by Rs 1562. The decrease below the Estimate is chiefly owing to the Municipal Middle School, for which provision had been made for the whole year, having been opened only when

when the year was drawing to a close, as no qualified Head-master was available.

28. Municipal School. This school was opened in February last under a Second Master, no competent Head-master being available. Only three classes instead of five as originally proposed were opened, namely, the I, II, & III, corresponding in standard to those of the Government Schools. The school was at first accommodated in a part of the Normal School building, but it has now been removed to a private building temporarily rented for the purpose at a cost of Rs 10 per mensem, until the proposed building to be shortly constructed in the Compound of the Government College is ready. The attendance on the 31st March last was 71 and has since risen to 80. The school fees which are levied at the Government rates cover the current charges. A Head-master has lately been nominated and is at present undergoing training at the Normal School, Madras. The school will, it is hoped, be self-supporting. As the school was in existence only for two months in the year under report, no information can now be given regarding its progress.

29. Schools on the Combined System. The Municipality maintained during the year under report four schools on the Combined System at a cost of Rs 625 against three in

the previous year at a cost of Rs 487. The following table shows the attendance of pupils and the progress made by these schools during the year under report.

No of schools.	Attend- ance.	Total cost to Municipality.	Cost to Municipa- lity for educating each pupil.	Standard.	Pupils presented for Exam.	Pupils passed.									
78-79	79-80	78-79	79-80	1878-79	1879-80	1878-79	1879-80	78-79	79-80	78-79	79-80				
						I	27	32	21	29					
3	4	157	176	501	8 8	631	3 3	3 3	3 9	5	II	15	25	11	21
						III	20	17	16	13					
3	4	157	176	501	8 8	631	3 3	3 3	3 9	5		62	74	43	63
3	3	3	3	5	5	5	5	4	4	4	3				

These Combined System Schools are on a more permanent footing than Private Results Schools, and in the opinion of the Educational Officers are superior to such schools because their curriculum is higher and the Head masters are all trained men. The Combined System Schools also are situated in places where no other schools exist for the Education of the Children residing in the neighbourhood.

The Commissioners have opened another school on the Combined System in the current year making a total of five schools with an attendance of 230 pupils.

30. Results Grants to Private Schools. The number of Private Schools on the purely Results system which earned grants from the Municipal Fund during the year under report was nine against eight in the previous year. The total amount of grants earned was Rs 258. 6. of which Rs 64. 15. earned by one of the Schools was drawn

drawn in the current year.

The progress made by these Schools during the year under report is shown in the following Statement.

Number of Schools examined.	Standard	Number of pupils present				Number of pupils passed.			
		1878-79	79-80	1878-79	79-80	1878-79	79-80	1878-79	79-80
8	I	9		59	78	41	66		
	II			36	52	31	36		
	III			15	21	13	17		
	IV			4	8	1	9		
8		9		114	159	86	127		

31. The total number of Schools of all descriptions during the year under report was twenty-two with an attendance of 1197 boys and 400 girls against twenty-three in the previous year with an attendance of 1318 boys and 345 girls. The progress made may be regarded as satisfactory, though a good deal still remains to be done in the direction of bringing the children of the Towns-people under instruction.

The Civil population of the Town being 13921 males and 13289 females, 2088 and 1993 or 15 per cent represents the male and female population of a school going age in the Town. Thus it will be observed that while 1197 boys and 400 girls receive instruction, 591 boys and 1593 girls are without any instruction. The boys so circumstanced probably belong chiefly to the Shipla and Mussalman population of the Town who seem to be averse to any other than their own mode of instruction, and to the lower classes of Sudras and other inferior

inferior castes. The proportion of boys receiving instruction to those without any is as 5 to 2. Much remains to be done in the cause of female education, which has only recently emerged from its infancy. Considering the indifference evinced by natives of this country to the education of females it is satisfactory to find that about one-fifth of the girls of this Town are under instruction.

32. Inspection. The Municipality employed during the year under report an Inspecting Schoolmaster on Rs 20 per mensem for the inspection of all Elementary Schools in the Town. The work done by him is shown in the subjoined Statement.

Name of the Inspecting School master & Degree or certificate held.	Area of the Town in Sq. Miles.	No of schools & Scholars under Inspection		Number examined during the year.		Average No of Visits to each School.		Pupils examined at each visit		Number of days in duty	Number of days on leave
		Schools.	Scholars.	Schools.	Scholars.	Schools.	Scholars.	Schools.	Scholars.		
P. Ramappa. III. Grade. B.A.	1 1/2	15	864	214	5543	14	26	325	11.		

It was remarked by Government in their order on the Annual Report of this Municipality for 1878-79 that the necessity for an Inspecting Schoolmaster on a salary of Rs 22 per mensem was questionable. Before the receipt of the order and from the beginning of the year under report, the Commissioners reduced the salary of the

Inspecting Schoolmaster to Rs 20. He is still employed on the latter salary, as the Inspector of Schools of the Division who was consulted in the matter, strongly recommended his retention.

33. Grant III. Sanitation and Medical Services—
Hospitals and Dispensaries. The expenditure under this head was incurred for the maintenance of the Mangalore Civil Dispensary, and exceeds the Estimate by Rs 769.11 chiefly owing to the increased cost of medicines required for the Dispensary. But the excess expenditure is nearly covered by the sale proceeds of medicines. The net cost to the Municipality on account of the Dispensary was Rs 2586 against Rs 2772 in the previous year.

The Subjoined Statement shows the number of In and Out Patients treated in the Dispensary during the year as compared with those of the previous years.

years	In Patients	Out Patients	Total.
1874-75	213	7120	7333
1875-76	199	7303	7502
1876-77	217	7999	8216
1877-78	286	9865	10151
1878-79	335	9758	10093
1879-80	260	9737	9997.

It will be seen from the above Statement that the number of outpatients treated in the Dispensary during

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during the year was nearly equal to that of the previous year while there was a considerable decrease in the number of In Patients.

— Fifty deaths occurred among the In Patients during the year against 61 in the previous year. The usual high rate of mortality is attributable to the fact that a large number of the Patients admitted into the Dispensary are paupers in a far advanced state of disease and debilitation.

On the whole the Dispensary did good work during the year and continues to be appreciated by the people.

As usual a copy of the Civil Surgeon's report on the working of the Dispensary is enclosed.

34. Vaccination. During the year under report this Municipality employed, as usual, one first class Vaccinator who is placed under the supervision of the Civil Surgeon. The work performed by the Vaccinator during the year under report and in previous years is shown in the following Comparative Statement:—

	1874-75.	1875-76	1876-77	1877-78.	1878-79	1879-80.
Total Vaccinated.	1378	1787	8970	2260	1113	1098
Successful	1264	1617	8296	2005	963	1002
Unsuccessful	80	132	502	149	150	96
Unknown.	34	38	172	106	"	"

In the years 1876-77 and 1877-78 Extra Vaccinators were Employed. The successful operations of the year bear a ratio of 91.3 per cent to the total number vaccinated against 86.5 of the previous year and the cost of each successful operation was Annas 3.1. against Annas 3 in the previous year.

Fewer persons were vaccinated in the year under report than in any of the five preceding years. Making due allowance for the difficulties in inducing the people to submit to the operations, when Small-pox is not prevalent, the result as regards the number vaccinated, can hardly be regarded as satisfactory - but it is satisfactory to note that the work performed was better done than last year - a considerable improvement being shown in the proportion of successful to unsuccessful cases.

35. Registration of Births and Deaths. The number of Births and Deaths registered during the year under report is shown in the subjoined Statement, and a detailed Memo showing the cause of the deaths registered is Enclosed as usual.

years.	Births.	Deaths.
1874-75	470	582
1875-76	641	680
1876-77	646	1971.
1877-78	613	779
1878-79.	588	682
1879-80.	536	631.

285/160
It will be seen from the above Statement that there has been an improvement in the health of the population. the death rate for the year under report being lower than in any year since 1874-75. The birth rate, which was lower last year than in any of the three preceding years, was according to the returns, still lower in the year under report. I am not aware of any reason why this should be so, and I am afraid that the registration is defective.

The Revenue Potels of the Villages within the Municipal Town have been appointed as Municipal Registrars of Births and Deaths of their respective villages. The Potels send to the Municipal Office monthly Returns of Births and Deaths registered by them and they are remunerated at the rate of $\frac{1}{2}$ Anna per Birth or Death reported. The Returns are carefully scrutinized and the entries therein verified by the Municipal Inspectors. No returns have been reported to be false. The Registrars are also required to report to the Commissioners from time to time the names of the parties who fail to give notice of Births and Deaths, with a view to their prosecution. There were two prosecutions during the year under report.

A defect has however lately been discovered in that the Registrars have been in the habit of obtaining the greater part of their information by detaching their Ugranis for the purpose from house to house instead of

of impressing on the people the legal obligation of reporting every Birth or Death to the Registrars. The irregularity of this practice has been brought to the notice of the Registrars and they have been directed to strictly observe the provisions of the law on the subject and report all defaulters.

The duty has also been imposed on the Municipal Inspectors of noting down all births and Deaths coming to their notice within their Divisions. Under these arrangements it is hoped that the registration will prove more reliable.

36. Conservancy. The expenditure on account of conservancy during the year under report falls short of the Estimate by only Rs 56. The Conservancy arrangements were the same as in former years. The Municipality employed during the year 31 Toties who daily cleaned the private privies attached to about 3000 houses in the Town. Fifteen Sweepers were daily employed in sweeping the Streets, and five more during the dry season in cleansing the drains. The nightsoil and sweepings are carted away daily to a distance of about two miles from the heart of the Town, and the former is buried in trenches and covered with earth, — and the latter is accumulated in heaps. There is no demand for the manure so accumulated and though the same has been offered for sale no one will buy it.

1970
The Municipal Sanitary Inspectors are employed in supervising the work of the Toties and Sweepers and in reporting on the Sanitary state of private compounds &c.

The general Sanitary condition of the Town and the Conservancy arrangements in force are satisfactory.

285/57
The Commissioners paid during the year Rs 400 as usual towards the Conservancy of the Cantonment.

37. Contribution towards the Medical College. Under G.O. dated 25th July 1878, No 147 F.D. this Municipality paid Rs 137 being the proportionate cost of Educating Medical Subordinates in the Medical College, Madras, for Municipal and Local Fund Service.

38. Grant II. Lighting. The expenditure on account of lighting during the year falls short of the Estimate by Rs 374 owing to the cheapness of Kerosine oil which was substituted for Coconut oil. The Town was lighted during the year with 654 Lamps as in the previous year. The present number is no doubt inadequate and provision has been made in the current year's Budget for putting up more lamps.

39. Market. The amount shown against this item is the usual expenditure incurred on account of

of the Establishment entertained in the Municipal Market consisting of a Gumasta (Tees Collector), a peon, a Sweeper, and a Soly, and on account of printing Market Tickets and other Contingencies.

40. The expenditure under "Other items," was chiefly incurred on account of a Time gun, the maintenance of Avenues, dieting &c of Lunatics and rewards for extinguishing fires by means of the Fire Engines.

41. Contribution on account of Town Police.

This is a new item of expenditure incurred under Act VII of 1878 (Madras). Rupees 2830 being the moiety of the actual cost of the Mangalore Town Police for the eleven months from April 1879 to February 1880 was contributed by the Municipality. The Budget having provided for the maximum probable cost for the full year, there was a decrease in the actual expenditure of the year.

42. License Tax. The amount paid to Government on account of License Tax was made up as follows:-

Amount paid on account of the demand for 1879	Rs. 5368
Amount paid on account of the balance of the previous year	201
	<u>5569</u>

The full amount of the net demand of the License Tax

255/8 187

Tax was paid to Government without making any deductions on account of the cost of Collection &c, which was met from Municipal Funds. The amount of remuneration for collecting the License Tax during the year under report having since been received, the Municipal Funds have been reimbursed for the expenditure incurred on account of cost of Collection &c.

A detailed account of the transactions in connection with the License Tax during the year under report is enclosed.

The following Statement shows the transactions of the year in continuation of those detailed in para 29 of the report for the previous year:-

<u>Receipts.</u>	R. S. P.	<u>Charges.</u>	R. S. P.
Balance in favor of the Municipality as shown in the Statement given in para 29 of the last year's Report.	398-1-6	Paid to Government during the year	5368-0-0
Collections of the year under Report.	5349-0-0	Cost of Establishment &c	587-5-4
Collections after the close of the year.	10-0-0	Contingencies	22-6-3
Miscellaneous Fines	154-4-0	Refunds (arrears 1878)	3-0-0
Remuneration for Collecting the Tax during the year under Report	375-9-11	Balance in favor of the Municipality	308-3-10
	<u>6283-15-5</u>		<u>6283-15-5</u>

From the above Statement it will be seen that the transactions of the License Tax during the two years, left a balance in favor of the Municipality of Rs 308. 3. 10.

43. Grant V. Supervision, Management, and Collection. The expenditure under this head includes (in

(in addition to the usual cost on account of the Office Establishment, Carriage allowance to the Vice President & Honorarium to the Auditor) the cost of collecting the License Tax which amounted to Rs 587. This sum consists of the expenditure incurred on account of the small Establishment maintained during the year for collecting the License Tax and of the remuneration paid to the Subordinates on the Municipal Establishment for services rendered in assessing and collecting the Tax during the year 1878 before a regular Establishment was entertained for the purpose.

44. Repayment of Debt. The repayment made during the year under report together with that of previous years leaves Rs 5,490 unpaid out of the loan of Rs 9,150 obtained from Government for the completion of the Municipal Market. A memo showing the amount of debt contracted and the instalments repaid with particulars of years is enclosed.

45. Refunds. The amount shown as refunds it consists chiefly of repayments of tax collected in the year under report and the preceding years on buildings subsequently found to have been vacant.

46. The other items of expenditure call for no remarks.

47. General Health. The general health of

of the Town during the year under report was good; and no disease was epidemic during the year. The water supply was good and abundant as usual, almost every house having a well of its own, rendering Municipal action in this direction unnecessary.

I have the honor to be,

Sir,

Your most obedient servant.

For President.

129.

Concise Annual Report for the Official year 1879-80.
of the Civil Dispensary Mangalore.

285/80

There is little of interest or new matter to be added to the present Report as a full Report and Returns were submitted but three months ago.

Dr. Williams held the Ag. Civil Surgeoncy during almost the entire part of the official year giving over charge to me on the 9th March 1880.

I believe there has been nothing noteworthy in the climate and season of the past year.

II. Epidemics. There have been no epidemic diseases prevalent during the past official year.

III. The Hospital is a fairly good one, small but apparently large enough for the Station as the people seem to have a great reluctance to being treated as In Patients. One of the latrines has been re-roofed lately. There is only one Hospital Assistant attached to the Dispensary which entails a good deal

7/11/79 Rs 2132.
2/4/80 Rs 2858. x
26/3/79 Rs 596
13/9/79 Rs 94-95
29/10/79 Rs 112-113

From (1880) 285/80
(Annual Report)
The President,
Municipal Commission
Mangalore.

10 285/81
The Chief Secretary to
Government,
Bombay.

Received 3rd October 1880
20/15th September 1880
Recd. 20.

No 2479
1/Endorsement: Mangalore.

Submitting the Annual Report
on the working of the Mangalore
Municipality during the Official
year 1879-80.

285/80
26/9/80

deal of work upon him, and he has no time whatever to attend those Outpatients who are too ill to come to the Hospital personally. —————

IV Dispensaries. Two new District Dispensaries were opened in August last, one at Narkal, the other at Bantval.

V The Dispensary has been working well, and proving beneficial to the population around. The attendance has been as good as that of last year, with the exception that there has been a decrease of 75 in the number of In Patients.

Statement showing the number of admissions among the In and Out Patients during the past six years.

year	In Patients.	Out Patients.	Total.
1874-75.	213	7120	7333
1875-76.	199	7303	7502
1876-77.	217	7099	7316
1877-78	286	9865	10151
1878-79.	335	9758	10093
1879-80.	260	9737	9997

2480

VI. Principal diseases prevalent during the year.
These have been

285
61

1. Malarious fevers, Ague and Remittent fever

Total treated 1973 patients.

2. Worms. chiefly ascaris Lumbricoides

Total cases treated 1507.

3. Respiratory affections. 460 cases.

4. Skin diseases. 738 cases.

5. Rheumatic affections. 296 cases.

6. Ecler. 259 cases.

7. Gonorrhoea and Complications - 250 cases.

8. Diarrhoea - 241 cases.

9. Dysentery. 245 cases.

VIII Mortality. The number of deaths among the In Patients has been very great, there being 50 deaths out of 260 patients, that is, 19.23 per cent. This heavy mortality is I believe to be accounted for by the number of patients admitted in a deplorably weak, Emaciated condition who are either far gone brought

brought by the Police or pilgrims on their way to Ramaswaram.

(signed) M. S. Eyre. M. B. Surgeon.

Ag Civil Surgeon.

(True copy)

Vice President.

FINANCIAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter

Letter from the President, Municipal Commission, Mangalore, dated

3rd September 1880 No 152.

Proceedings of the Bd of Revs, dated 5th Nov 1880 No 12251 hies.

ORDER. 18th July 1881, No 285

No 31

The receipts & charges of the Mangalore Municipality for 1879-80 are compared below with the estimates for the year & the actuals for the previous years.

Receipts.	Actuals	Estimate	Actuals
	1878-79	1879-80	1879-80
Balance brought forward	2750	1200	1760
Rates on Houses and Lands	7800	11800	11927
Taxes on Arts	5843	5700	6019
Taxes on Vehicles and Animals	1611	1600	1492
Registration of Carts	319	300	275
Tolls	2035	2000	2030
Licenses	40	40	40
License Tax	6241	6200	6137
Assignments by Government	62	100	72
Contribution from Local Funds	600	600	600
Fines and Fees	541	600	425
Endowments	782	300	714
Miscellaneous	2886	4320	3211
Loans	"	"	"
Advances Recovered	293	"	27
Total	31803	34760	34729

Charges.				
GRANT I.				
New Works.				
Communications	1834	500	1	
Buildings	66	500	1054	
Sanitary and Miscellaneous ..	57	"	"	
Repairs.				
Communications	2868	3000	3189	
Buildings	401	300	379	
Sanitary and Miscellaneous ..	78	50	41	
Establishment	612	726	726	
Tools and Plant	111	104	24	
Contributions to Local Funds ..	6030	5180	5414	15.6
GRANT II.				
Training Schools	"	"	"	
Municipal Schools	87	1460	124	
Salary Grants	"	"	"	
Results Grants	270	400	193	
Schools on the combined system	487	620	625	
Inspection (Contribution) ..	281	280	256	
Miscellaneous	"	"	"	
	1125	2760	1198	3.5
GRANT III.				
Hospitals and Dispensaries ..	3923	2920	3689	
Medical College	130	130	137	
Sanitary Inspection	"	"	"	
Vaccination	182	190	192	
Registration of Births & Deaths	103	130	110	
Conservancy	5750	5460	5404	
	10088	8830	9532	27.4
GRANT IV.				
Lighting	1271	1290	913	
Markets	417	580	487	
Choultries	"	"	"	
Traveller's Bungalow	42	60	40	
Avenues and Watering Roads.	220	50	53	
Police	"	3230	2830	
License Tax	6089	5580	5364	
Miscellaneous	348	460	815	
	8387	11250	10202	29.4
GRANT V.				
Supervision and Management.	2884	3320	3224	9.3
Repayment of Debt	1236	1200	1195	
Advances Recoverable	270	"	3	3.7
Refunds	23	20	98	
Balances	1760	2200	3863	11.1
Total	31803	34760	34729	

285/28

2. *Excluding the opening balance and license tax collections, the receipts amounted to Rs 26,832 against Rs 27,360 estimated and Rs 22,812 realized in 1878-79. The slight decrease as compared with the estimate is attributable mainly to the fact of the Middle class Municipal school having been opened during only two months instead of the whole year as provided in the budget. The increase over the previous year's actuals was the result of the enhancement of the Honas and Land rates from 5 to 7½ per cent.*

3. *The collection of*

of the taxes was, on the whole, satisfactory.

The uncollected arrears of Rs. 1025 under House tax were due to the late date at which the revision of the tax was effected during the year.

The Govt. note that the employment of bill collectors is avoided.

in the Municipality by compelling tax payers to pay their

taxes at the Municipal

office and that the system is reported to

work well. The Local Fund Board relinquish-

ed their share of the

xx note. will be gone into thoroughly in general report.

CM
B. 2. 81

Para 4.

200/38 3 P

rolls revenue on the understanding that the Municipality should keep in repair the Mar canal & at times grant roads in the district formerly maintained from local funds - vide

G.P., 16th November 1896, Ch. 2217.

5. The License tax figures have been scrutinized by the Board of Revenue but instead of sending a ~~complaint~~ revised account according to the information in their office they have forwarded a copy of their criticism of the President's account, which is not what was wanted.

wanted by Govt.
 6. The Government
 note that the Commis-
 sioners have under their
 consideration the pro-
 priety of charging for
 the private scavenger-
 ing service hitherto done
 gratis by them.

xx note - will be gone into
 in general report.

(141)
 8.2.81

7. Excluding the
 amount of Excise
 tax paid to Govern-
 ment, the Expenditure
 amounted to Rs. 25,302
 against Rs. 26,980 es-
 timated and Rs. 23,954
 the actuals of 1878-79.
 It was distributed
 in the following
 proportions

proportions:-
 Grant I - 21.4
 " II - 4.7
 " III - 37.7
 " IV - 18.3
 " V - 12.8
 Repayment of Debt - 4.7
 Advances & Refund - .4

8. The Expenditure
 under new works consist-
 ed of the completion
 of the market enclosure
 wall and the erection
 of a lodge for the market
 fees Collector. The state
 of Communications, the
 repairs of which cost
 Rs. 3189 ^{reported} as good.

9. Education cost
 Rs. 1198 or Rs. 1562 per
 low that estimated.

The

The decrease is mainly
due to the Municipal
middle school not having
been started till late in
the year for want of a
qualified Head master.
Results paid, to the
amount of Rs 193, were
paid to eight schools,
against Rs 400 estimated:
and 4 schools were main-
tained on the combined
system; the one at Bolar
having been in the previ-
ous year a pure results
grants school. The
Govt. sanctioned the
retention of the Inspect-
ing school master employ-
ed by the Commissioners

on

285/5-P
on Rs 20 under the
circumstances stated;
but the entry of 214 as the
number of schools exam-
ined by him in the abstract
appended to para 32 of
the report requires explana-
tion.

10. The report on the
Civil dispensary shows
that it has done good
work during the year.
The cause of the decrease
viz. 75 in the number of
inpatients treated is
probably due to the
improvement of the season.

The outpatients treated
numbered 9737 and
almost equalled the number
returned

omit.
(an error was not
graphically corrected
in the previous year)

returned in the preceding year. The vaccinator performed 1098 operations, or 15 less than in 1878-79, but the number of successful cases bore a higher proportion to the whole being 91.2 against 86.5 in the previous year. The cost per head vaccinated was 2 annas & 9 pies.

11. The registration of births and deaths shewed the following results:-

	Births	Ratio per mille	Deaths	Ratio per mille
1878-79	588	19.8	682	23
1879-80	536	18.0	631	21.2

The falling off in the rate

^{235/6 P}
rate of births is doubtless due to defective registration as stated in the report. In addition to the precautions proposed to be adopted to ensure accuracy in this respect, the Govt. would suggest that the remuneration for the Birth report be fixed at a slightly higher rate than that for the death report.

Deaths are more generally known than births and one anna in each case will be sufficient remuneration for reports in regard to the former.

The Conservancy operations
of the year do not call
for remark.

12. The amount contri-
buted towards the Police
charge was Rs 2830.

The Inspector General
of Police ^{requests to} see that
the amount of the contri-
bution represents the
proper proportion pay-
able by the Municipality.

13. The deposit balance
of Rs 1131 has not
been included among
"assets" in Note to State
ment II and the amount
shown as "Advances receiv-
able" Rs 30-7-10 in
the note does not agree

with

? SLD. of Rs 1131.
A deposit is not an
asset.

235 78
that entered against
a similar item in State
ment II. The accounts
have been otherwise cor-
rectly prepared and the
report evidences a very
satisfactory administra-
tion of the act.

14. In para 4 the Presi-
dent urges the desira-
bility of substituting
a prospective monthly
audit for the present
annual one. The Govern-
ment have no objection
to this proposal provided
the services of the same
individual are secured
for

285
69 285
69

for all the monthly
audits as well as for
the audit at the end
of the year and provided
the auditor certifies to
the correctness of the
accounts submitted
by the President with
the annual report.

There will be no special
audit at the end of the
year.

15. The Govt. ^{has to think} is obliged
to the President for an
exhaustive and interest-
ing report.

14
8-2-81

- Desp 2892
- 6 President, M.C. Mangalore
 - 6 Revenue Dept
 - 11 B. of Revenue
 - 6 Super Genl. Secy
 - 6 Sanitary Commr
 - 6 Dist off. I.
 - 6 Secy Commr
 - 6 Super Genl. of Police
 - 6 Presd H.B. Panara

usual No

Managers' Report

Obt. of (1880) *20* boxes.
FINANCIAL.

To _____
Dated _____
Recd. _____
188 No.

Nos.

Don't forget
18-2-81
[Signature]

20
1885

20
1885

21/2
21/2

Hamilton
Govt. of (1881) Madras.

Fact

to
G.O., 18 Febry. 1881, No. 285

Nos. 29-31.

Annual Reports. Re-
port on the working of
the drainage bureau
during 1879/80, revised

21/12
21/12