Of Kiel

Local & Munl. (1895) Department.

PRINTED.

G.O., No. 364 M

DATED 5th March 1895

[Despatch Abstract.]

Municipal Budget.

Reviewing the Mangalore----for 1895-96.

Of kind.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

For the year 1895-96. 1.

on two sheets.

Statement of Proposition for revision of Establishment.

Mangalore MUNICIPALITY.

Order sanctioning present establishment.		Office to which the proposition refers.	Nature of charge.						Proposition.		
			Present Scale.				Proposed Scale.				
Number	Date.		Number	Designation	Pay. Minimum.	Pay. Maximum.	Number	Designation.	Pay. Minimum.	Pay. Maximum.	Increase per month. Amount.	Decrease per month. Amount.	Grounds of proposition.
					RS.	RS.			RS.	RS.	RS.	RS.	
		Public Works.	1.	Overseer	30		1	Overseer	35		5		Vide the Municipal Council's Resolution herewith accompanying as Enclosure II, and also paragraph 8, 3. of the Covering Letter.
		Grant II 3. Establishment.	1.	Writer	4		1	Writer	8		4		
							1	Peon	5		5		
		Total	2		34		3		48		14		
		Municipal Salary results	2	Masters, on Rs 15 each	30		1	Masters, on Rs 15	15			15	The services of the Gymnastic instructor were dispensed with as unnecessary, and two schools were closed for want of sufficient attendance, vide column 7 of the Revised Estimate, Statement II.
		primary schools.	2	" " 9 "	18		2	" " 9 each	18				
		Grant III (Education) 2.	5	" " 8 "	40		4	" " 8 "	32			8	
		Municipal Schools, II.	1	" " 7	7							7	
		On Salary results system	5	" " 6 each	30		4	" " 6 "	24			6	
		a. Fixed Payments.	2	" " 5 "	10		3	" " 5 "	15		5		An additional teacher given to one of the Hindustani Schools, vide the Council's Resolution and also paragraph 9(2) of the Covering Ltr.
		Total	17		135		14		104		5	36	
		Inspection or Superintendence of primary schools.	1	Supervisor of primary schools.	20		1	Supervisor of primary schools	15			5	The Supervisor newly appointed in the place of the Last Gran who resigned, gets only Rs 15 to start with vide explanation given in Column 7 of the Revised estimate, Statement VI.
		Grant III. 6. b. i. Establ.	1	" Do " of Hindustani Schools.	5		1	Local Fund inspecting school Master of Hindustani Schools.	5				
		Total	2		25		2		20			5	
		Hospitals and Dispensaries, Grant III. 1. a. Establishment.	3	Medical Subordinates, on Rs 25 each.	75		3	Medical Subordinates, on Rs 25 each	75				
			2	Midwives, on Rs 15 each	30		2	Midwives, on Rs 15 "	30				
		(1) Wenlock Hospital & the branch dispensary	1	Clerk	16		1	Clerk	16				
			1	Compounder	12		1	Compounder	12				
			1	Servants, on Rs 8	8		1	Servants, on Rs 8	8				
			4	" " 7 each	28		4	" 7 each	28				
			2	" " 4 "	8		2	" 4 "	8				
			14		177		14		177				
		(2) Women & Children's Hospital.	1	Medical Subordinate	50		1	Medical Subordinate (Pay Rs 50 plus charge allowance Rs 25)	75		25		Charge-allowance to the lady-apothecary, as per application dated 20th October 1894, No 679 to Government, for sanction.
			1	Nurse & Clerk	15		1	Nurse & Clerk	15				
			1	Compounder	10		1	Compounder	10				
			1	Ward-Cooly	7		1	Ward-Cooly	7				
			1	Cook	6		1	Cook	6				
			1	Sweeper	4		1	Sweeper & Scavenger	4			4	A separate scavenger is not necessary, as the sweeper is sufficient to do the duties of Cook.
			1	Scavenger	4								
			1	Washerwoman	2		1	Washerwoman	2				
							1	Peon	5		5		Vide the Council's Resolution & paragraph 10 (1) of the Covering Letter.
			8		98		8		124		30	4	
		Total	22		275		22		301		30	4	

No. 255 M, Local and Municipal.

3rd March 1894.

Continued.

J. Ke Rama Rau
Chairman, M.C.

For the year 1895-96 — 2

Statement of Proposition for revision of Establishment.

Mangalore — MUNICIPALITY.

No. 255 M. Local & Municipal, dated 3d March 1894.

Order sanctioning present establishment. Number	Order sanctioning present establishment. Date	Office to which the proposition refers.	NATURE OF CHARGE. Present Scale. Number	Present Scale. Designation	Present Scale. Pay. Minimum.	Present Scale. Pay. Maximum.	Proposed Scale. Number	Proposed Scale. Designation.	Proposed Scale. Pay. Minimum.	Proposed Scale. Pay. Maximum.	Proposition. Increase per month. Amount.	Proposition. Decrease per month. Amount.	Grounds of proposition.
					RS.	RS.			RS.	RS.	RS.	RS.	
		Vaccinators.—	1	Vaccinator	16		1	Vaccinator	18		2		Increase allowed to the Senior vaccinator, in consideration of his long and approved service, Vide the Council's Resolution, and also paragraph 10 (2) of the Covering Letter.
		Grant III-3. Vaccination a. Establt.	1	Probationer	7		1	Probationer	7				
		Total	2		23		2		25		2		
		Conservancy.—	1	Nuisance inspector	75		1	Nuisance inspector	75				
		Grant III. 5. Conservancy	1	Sub-inspector	20		1	Sub-inspector	20				
		a. i. Establishment	1	Do.	15							15	The Sub-inspector's post on Rs. 15 was intended for a matriculated candidate. As one was not available, a man already in the department, was appointed on Rs. 10, vide explanation given in column 7 of the Revised estimate Statement VI.
			4	Do. on Rs. 12 each	48		4	Do. on Rs. 12 each	48				
			2	Do. " " 10 "	20		3	Do. " " 10 "	30		10		
			1	Clerk	4		1	Clerk	8		4		
			34	Scavengers, moiety Rs. 3/8 each	119		34	Scavengers, moiety Rs. 3/8 each	119				Vide the Council's Resolution & also paragraphs 8 · 3, and 10 (3) of the Covering Letter.
			24	Road-Sweepers, on Rs. 5 "	120		24	Road-Sweepers, on Rs. 5 "	120				
							1	Peon	5		5		
		Total	68		421		69		425		19	15	
		Market.—	1	Warder	7		1	Warder	8		1		Vide the Council's Resolution and paragraph 11 (1) of the Covering Letter.
		Grant IV-2. i. a. Establt.	2	Sweepers, on Rs. 6 each	12		2	Sweepers, on Rs. 6 each	12				
			1	Gardener for the flower-garden	6		1	Gardener for the flower-garden	7		1		
			1	Assistant Gardener for do.	5		1	Assistant Gardener for do.	5				
		Total	5		30		5		32		2		
		Office Establishment.	1	Manager	40		1	Manager	50		10		Vide the Council's Resolution, & also paragraph 12 (1) of the Covering Letter.
		(Superintendence & Management)	1	Clerk	15		1	Clerk	15				
		Grant V-a. i. Office Establt.	1	Shroff & Accountant	30		1	Shroff & Accountant	30				
			2	Peons, on Rs. 7 each	14		2	Peons, on Rs. 7 each	14				
			1	" " 6	6		1	" " 6	6				
		Total	6		105		6		115		10		
		Establishment for Collection of Municipal Taxes.—	1	Clerk	28		1	Clerk	28				
		Grant V-b. i. Establt.	1	"	19		1	"	19				
			1	"	10		1	"	10				
			1	Bill-Collectors	12		1	Bill-Collectors	12				
			1	"	10		1	"	10				
			3	" on Rs. 8 each	24		3	" on Rs. 8 each	24				
			1	Peon	5		1	Peon	5				
							1	Temporary Clerk in Connection with the General Revision of Taxes.	10		10		Vide the Council's Resolution & paragraph 12 (2) of the Covering Letter.
		Total	9		108		10		118		10		

Municipal Office, Mangalore, 24th December 1894.

J. M. Rama Rau
Chairman, Municipal Council, Mangalore.

Enclosure II of letter No. 950
24-12-94

Extract from the Proceedings of the Mangalore Municipal Council, dated the 24th December 1894.

Present:-

M. R. Ry T. M. Rama Rao Avargal, Chairman,
Surgeon-Major A. J. O'Hara, I.M.D., District Medical and Sanitary officer,
S. J. Brito, Esquire,
D. Vaz "
A. E. C. Vas "
A. Albuquerque "
M. R. Ry M. Subba Rao Avargal.
" H. Manjunath Kamthi "
" A. Sankappa Pooja "

* * *

6. Read the following papers in connection with the revised estimate for the current year and the budget estimate for the next year:-

(1). Letter No. 4,256 of the 13th instant, forwarding a statement showing the valuation of the Lands proposed to be acquired by the Municipal Council under the provisions of the Land Acquisition Act, for.

The valuation is approved, subject to the sanction of Government.

for widening the Rotekhani lane; the total estimated value being Rs 551 - - 5;

(2). Mis. petitions Nos 77 and 365, from certain inhabitants of the Codialboil and Golikatte wards respectively, praying that two new roads may be made, viz. one to connect Bibi Alabi road and Golikatte Bazar, and the other from the Hindu Burning-ground as far as Sultan Battery;

(3). Letter No 9853 of the 18th October last, from the Director of Public Instruction, forwarding the proposals of the Inspecting officers, for education in the Mangalore Municipality, for 1895-'96;

(4). Endorsement No 182 SC/26-10-'94. of the Assistant Inspector of Schools, 9th Division, recommending that an assistant master may be sanctioned for the Moplah Bazar Hindustani primary school;

(5). Petition dated 25th July last, from the teachers of the Nerushwallia School, for increase of pay;

(6). Proposals of the District Surgeon, in connection with major heads 1, 3, and 4, under Grant

Recorded, pending the projects already undertaken and proposed to be undertaken, being completed.

Revised Estimate for 1894-'95.

Statement II - The items on the receipt side are approved.

Charges - Grant I. (Public Works) - 1. New Works - b. Buildings - The Special allotment of of Rs 2,000 made for the construction of additional latrines will be omitted. There is no use ordering new latrines and keeping them in stock, until proper sites within the localities where additional latrines can be provided, are secured. It is difficult to get suitable places in well-populated quarters for the construction of public latrines, except with payment of large compensation, should the Land Acquisition Act be had recourse to. The Council considers however that there is no immediate necessity for this additional expenditure, since there are already public latrines maintained in localities where

Grant III, of the budget estimate for 1895-'96;

(7). Petition dated the 30th ultimo, from Municipal Vaccinator J. S. Mascarenhas for increase of pay;

(8). Petition dated the 21st instant, from the warder of the Municipal Market, for increase of pay;

(9). Petition dated the 17th instant, from the Market gardener, for increase of pay;

(10). Revised estimate of receipts and charges for 1894-'95 and the budget estimate for 1895-'96, with connected Statements;

(11). Chairman's explanatory memorandum thereon; and,

(12). Other connected papers.

where they are a necessity; besides which, every house has a latrine of its own.

The remaining items in the revised estimate, are approved, and the closing balance would be Rs. 2,950 under a. Municipal fund, and Rs 300 under b. Endowments.

Budget Estimate for 1895-'96.

Statement I. Receipts - As under paragraph 12 of G.O. dated 15th February 1888. No 155 A, 155 B. M., the house and land tax registers shall be revised at least once every five years, the increase proposed under the revenue from those taxes, may stand.

The remaining items are approved.

Statement II. Expenditure.

Grant I - (Public Works) - 1. New Works - b. Buildings - An allotment of Rs 1,500 for buildings for municipal primary schools, has been proposed by the educational officers. In view, however, of the difficulty to secure suitable sites in the localities where the schools are held, the Council considers that only Rs 1,000 would suffice for the present, and that should there be any likelihood of more money being spent additional

additional allotments can be made in the course of the year, whenever necessary.

The remaining allotments proposed under Public Works, are sufficient.

3. Establishment.- The Municipal Overseer's pay will be raised from Rs 30 to Rs 35, in consideration of the nature and amount of work he has to do.

As it is experienced that one clerk cannot do the clerical portion of the work of both the Overseer and the Sanitary Inspector, a clerk on Rs 8 (involving an additional monthly expenditure of only Rs 4), is sanctioned, as also the appointment of a peon on Rs 5. Both these Servants are necessary for the Overseer.

Grant II.- (Education)- 2. Municipal Schools. ii. On Salary-results System- a. Fixed Payments.- As the average attendance of the Moplah Bazar Hindustani School, is about 40 pupils, an additional teacher on Rs 8 is sanctioned, as recommended by the Assistant Inspector. The Council is of opinion that with this addition, the existing scale of establishment for the several Salary-results primary Schools, is adequate.

Provision on account of the Hindustani School at Polar, is not necessary, since such a school does not exist in that locality.

The appointment of a Drawing-master for all the Salary-results schools and of a master to teach Canarese to the pupils in Hindustani Schools, has been recommended by the Inspecting officers. As the assignment already made for education, exceeds the prescribed limit, and also because there seems to be no practical necessity for these teachers in the Schools of the primary class and, the Council is unable to accede to the recommendation.

Grant III.- (Sanitation and Medical Services)- 1. Hospitals and Dispensaries- a. Establishment- The Women and Children's Hospital.- A peon on Rs 5 is sanctioned, and the post of a scavenger on Rs 4, abolished, as the person who is now doing the duty of a Dresser, will do the work of the Scavenger as well.

3. Vaccination.- a. Establishment- The first vaccinator's pay will be raised from Rs 16 to Rs 18, in consideration of his long and approved Service.

5.- Conservancy, &c - a. i. Establishment- Instead of one clerk for both

the Public Works Overseer and the Sanitary Inspector, it is necessary that each should have a separate clerk. An additional provision of Rs4 is therefore sanctioned, as well as a peon on Rs5, who is also necessary.

Under b. Private Scavenging, ii. Contingencies, such as cost of scavenging carts, &c., provision of Rs 200 will be made for the purchase of an additional night-soil cart, which is necessary.

Grant IV. 2. i. Markets. - a. Establishment - The pay of the warder will be raised from Rs7 to Rs8, and that of the gardener from Rs6 to Rs7.

Grant V. - a. General Establishment - i. Office Establishment - In consideration of the satisfactory manner in which the manager discharges his multifarious and responsible duties, the Council submits once more, for the favourable consideration of Government, its proposal made on the last two occasions, that his salary should be Rs80, which is

necessary

necessary and proper. The proposal was before, and has now been duly considered by the Council, not so much with reference to the service actually put in by the official concerned, as to the nature and amount of work he has to do, the gradual increase he has had to his work since his appointment, the want of prospects of pension or of chances of promotion or advancement in the department and other circumstances, which necessitate his case being favourably considered. The Council is of opinion that even if one's service alone were considered as the qualification for promotion, 4 years' approved service in a post of the nature of the Municipal Manager's, is sufficient to justify the proposed increase to his pay, and to induce him to stick to the post for sometime, instead of endeavouring to improve his prospects, by offering his services elsewhere. The Council has also taken into consideration the fact that he is a fit candidate for the public service, but nevertheless continues in its employ, in expectation of being properly remunerated.

b. Collection of Municipal Taxes. i. Establishment - As the existing office establishment cannot be expected to do the extra work in connection with the general revision of the house and

Cane

Land-rate assessments proposed to be undertaken next year, a temporary clerk on Rs 10, is sanctioned for the purpose.

The remaining items in the budget are approved.

The budget estimate would close with a balance of Rs 4,260 (exclusive of Rs 300 under endowments) under Municipal fund, which is more than the prescribed limit of 10 per cent. ———

The meeting then terminated. ———

Signed. T. M. Rama Rao,
Chairman.

(True extract). ———

T. M. Rama Rao
Chairman, Municipal
Council, Mangalore.

Enclosure I of letter No. 950 24-12-'94

STATEMENT I.—Revenues and Receipts of the Municipal Fund of the Town of *Mangalore*, during the official year 1895-96.

—	Budget for 1895-96. Details of Minor Heads.	Budget for 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94. (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS A. P.	RS. A. P.	RS. A. P.
1. BALANCE BROUGHT FORWARD—					
a. Municipal Fund	2,950 . .		4,170 . .	4,790 . .	2,407 3 7
b. Endowments	300 . .		300 . .	2,400 . .	2,400 . .
c. Water-tax Fund		3250 . .			
		3250 . .	4,470 . .	7,190 . .	4,807 3 7
2. MUNICIPAL RATES AND TAXES—					
a. Tax on arts, &c. (section 53) ..	8000 . .		7,500 . .	7,200 . .	7,309 . 7
b. Tax on buildings (section 63) ..	13,500 . .		13,200 . .	13,000 . .	13,540 13 6
c. Tax on lands (section 63) ..	2,000 . .		1,850 . .	1,800 . .	2,039 9 7
d. Water-tax on buildings and lands (section 75)					
e. Tax on vehicles with springs and palanquins (section 77) ..	1,200 . .		1,200 . .	1,250 . .	1,233 . .
f. Tax on animals (section 77) ..	1400 . .		1,400 . .	1,600 . .	1404 4 .
g. Tax on carts and other vehicles without springs (section 85) ..	1,000 . .		1,000 . .	1,100 . .	998 . .
h. Tolls (section 91)—					
Gross receipts	2,900 . .		2530 . .	2800 . .	2976 12 3
Less Local Fund share ..					
i. Penalties on account of—					
i. Tax on arts					1 . .
ii. Tax on buildings ..					6 .
iii. Tax on lands					4 .
iv. Water-tax on buildings and lands					
v. Tax on vehicles, &c. ..					
vi. Tax on animals					
vii. Tax on carts, &c. ..					
viii. Evasion of tolls		29,900 . .			
3. REALIZATIONS UNDER SPECIAL ACTS—					
a. Pounds					
b. Ferry rents					
c. Fees under Act II of 1888 ..	100 . .	100 . .	180 . .	30 . .	122 . .
Carried forward ..		30,000 . .	28,860 . .	28780 . .	29625 1 11

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of *Mangalore*, during the official year 1895-96—*cont.*

—	Budget for 1895-96. Details of Minor Heads.	Budget for 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94, (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A P	RS. A. P.	RS. A P.
Brought forward ..		30,000 . .	28,860 . .	28,780 . .	29,625 1 11
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—					
a. i. Rent of lands	600 . .		700 . .	500 . .	587 7 1
ii. Rent of buildings ..	900 . .		950 . .	700 . .	678 12 2
iii. Avenue receipts	500 . .		500 . .	600 . .	455 12 .
iv. Fees from Travellers' Bungalows	120 . .		120 . .	120 . .	127 . .
b. i. Sale-proceeds of lands and buildings	20 . .		20 . .	20 . .	20 3 6
ii. Produce of lands, gardens, &c.					
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	50 . .		20 . .	30 . .	2 2 .
c. Conservancy receipts—					
Sale-proceeds of night-soil, street refuse, &c.	500 . .		450 . .	500 . .	412 . .
d. i. Fees from educational institutions	400 . .		380 . .	500 . .	833 14 6
ii. Other revenue from educational institutions ..					
e. i. Sale-proceeds and composition fees of medicines ..	50 . .		80 . .	30 . .	17 13 .
ii. Other Hospital receipts ..	10 . .		10 . .	. . .	6 9 5
f. i. Income from markets ..	2,600 . .		2,600 . .	2,600 . .	2,682 6 5
ii. „ slaughter-houses.	400 . .		410 . .	500 . .	490 6 1
g. Other fees					
i. Distraint fees	30 . .		30 . .	50 . .	29 . .
ii. License fees	1,000 . .		1,000 . .	1,000 . .	943 7 3
iii. Cartstand fees	300 . .		280 . .	300 . .	317 9 .
iv. Other fees			10 . .		
h. Fines under Municipal and other Acts	200 . .		200 . .	200 . .	238 7 .
i. Interest on investments—					
i. General, including choultries	140 . .		170 . .		
ii. Educational	40 . .		40 . .	120 . .	120 . .
iii. Medical	40 . .		40 . .		
j. Premium on loans		7,900 . .			
Carried forward ..		37,900 . .	36,870 . .	36,550 . .	37,617 15 4

Statement I.—Revenues and Receipts of the Muncipal Fund of the Town of *Mangalore*, during the official year 1895-96—*cont.*

—	Budget for 1895-96. Details of Minor Heads	Budget for 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals 1893-94, (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P	RS. A. P.	RS. A. P.
Brought forward ..		37,900 . .	36,870 . .	36,550 . .	37,617 15 4
5. GRANTS AND CONTRIBUTIONS—					
a. From Government—					
i. Education—					
Normal stipends ..					
Buildings					
Municipal Schools ..	200 . .		150 . .	300 . .	196 9 7
Other purposes	60 . .		60 . .		42 12 .
ii. Medical					
iii. Other purposes—					
Communications ..					
Water-supply					
Drainage					
Sanitation					
Other purposes ..					
b. From Local Boards—					
i. Education					
ii. Medical	1,600 . .		1,000 . .	1,100 . .	600 . .
iii. Other purposes					
c. Other grants and contributions—					
i. Education					
ii. Medical		1,860 . .			205 . .
iii. Other purposes					15 . .
6. MISCELLANEOUS—					
a. Recoveries on account of services rendered to private individuals—					
i. Private scavenging ..	1,700 . .		1,650 . .	1,600 . .	1,849 7 10
ii. Other purposes	20 . .		30 . .	. . .	77 9 1
b. Other items—					
i. Fishery rents					
ii. Refunds of Expenditure of previous year			10 . .		27 . .
iii. Fee for numbering carts, &c.			10 . .		2 .
iv. Other items	50 . .	1,770 . .	50 . .	30 . .	123 4 9
Carried forward ..		41,530 . .	39,830 . .	39,600 . .	40,954 12 9

Statement I.—Revenues and Receipts of the Municipal Fund of the Town of *Mangalore*, during the official year 1895-96 —*cont.*

—	Budget for 1895-96. Details of Minor Heads.	Budget for 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94. (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		41,530 . .	39,830 . .	39,600 . .	40,754 12 9
7. EXTRAORDINARY AND DEBT—					
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.					
b. Loans—					
i. From Government ..					
ii. In the market from private individuals					
c. Realizations of Sinking fund for repayment of loans.					
d. Advances—					
i. Permanent					
ii. Others	. . .		400 . .	. . .	435 12 8
Total Receipts ..		41,530 . .	40,230 . .	39,600 . .	41,190 9 3
Grand Total ..		44,780 . .	44,700 . .	46,790 . .	45,997 13 10

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes, except a portion of the last class.
2. Tax on buildings is levied at 6¼ per cent. and tax on lands at ~~annas~~ 6¼ per cent. of rent value. ~~for every 80 square yards.~~
3. ~~Water-tax on buildings and lands is levied at . , per cent.~~
4. Tax on vehicles and animals is levied at the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart, per annum.
6. Tolls are levied at the maximum rates.
7. License-fees are levied at the rates sanctioned in G.O. Nos. 734 M. 2-7-88, 287 M. 3-3-91, 1121 M. 17-7-91 and 1360 M. 26-8-91 Mis.
8. The house-tax registers were last revised in the official year and the land tax registers in the official year.
9. Total extent of land assessed is acres.
10. The mode of estimating the annual rental of houses and lands is as follows:—

24th December, 1894.

J. Ra. Rama Rao
Chairman.

Statement I-A.—Endowments entrusted to the Municipal Council of *Mangalore* under Sections 25 and 26 of Act IV of 1884 for the official year 1895-96.

Name of Institution.	Amount of Funded Capital.	Opening Balance.	Interest, Produce of Land, or Rent of buildings.	Appropriation from Capital for Expenditure.	Private Contributions and Donations	Sale of Medicines or Sundry Property.	Total (Columns 4—7).	CONTRIBUTION FROM: Local Funds.	CONTRIBUTION FROM: Provincial Funds.	Total Receipts (Columns 3, 8 and 9).	Appropriation from Municipal Fund (Column 10) *minus* Column 16).	Invested *vide* 1893-94	Current Charges.	Total (Statement II.)	Allotted for Public Works, (Statement II-A).	Total Charges (Column 14 *plus* Column 15).	Closing Balance (Column 10 *minus* Column 16).	REMARKS.
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	17	18
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.		RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
(1) A Girls' School	1000											1000						
(2) The Money for Children's Hospital (The Remainder being invested)	1000											1000						
(3) The Coir Fund	200											200						
(4) For furnishing Granite Cooling Jars for the Cattle to drink from	200	200								200							200	
(5) The Mankad Hospital	100	100								100							100	
(6) The Mankad Hospital, for Rights of Tenants to Island site for Lay ward Ham	100											100						
Total	2600	300								300		2300					300	

The figures shown in columns 3, 10 and 17, represent the invested endowments, as appearing in Statements I and III.

J. Ra. Rama Rao
Chairman.

Statement II.—Expenditure from the Municipal Fund of the Town of Mangalore, for the official year 1895-96.

—	Budget for 1895-96. Details of Minor Heads.	Budget for 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94, (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT I—(*Public Works*)—					
1. New Works—					
a. Communications	1,000 . .	✓	750 . .	1,500 . .	1,905 . .
b. Buildings	2,000 . .	✓	1,500 . .	3,000 . .	879 13 3
c. Drainage	500 . .	✓	500 . .	750 . .	973 7 10
d. Water-supply	1,000 . .	4,500 . . ✓	1,800 . .	1,000 . .	825 4 3.
2. Repairs—					
a. Communications	5,800 . .	✓	7,000 . .	5,000 . .	6,969 8 7
b. Buildings	500 . .	✓	800 . .	400 . .	1,173 6 8
c. Drainage—					
i. Repairs to works ..	100 . .	✓	100 . .	100 . .	
ii Establishment for flushing drains, &c.	400 . .		400 . .	400 . .	419 10 1
d. Water-supply—					
i. Repairs to works, machinery, &c.	50 . .	✓	50 . .	50 . .	79 13 9.
ii. Establishment					
iii. Contingencies		6,850 . . ✓			
3. Establishment	560 . .	560 . . ✓	400 . .	400 . .	420 . .
4. Tools and Plant and other stores.	190 . .	190 . . ✓	200 . .	200 . .	175 8 2
5. Contributions—					
a. To Local Boards for works ..					
b. To Provincial Funds for scrutiny of estimates, &c.			90 . . ✓	. . .	. . .
c. To others for public works ..					
Total, Grant I ..		12,100 . . ✓	13,390 . .	12,800 . . ✓	13,821 8 7. ✓
GRANT II—(*Education.*)—					
1. Training Schools—					
a. Contributions to Local Boards ..					
b. Stipends to Normal students ..	50 . .	✓ 50 . . ✓		30 . . ✓	
2. Municipal Schools—					
i. On Salary System—					
a. Establishment					
b. Contingencies					
Carried forward ..		50 . . ✓		50 . . ✓	

Statement II.—Expenditure from the Municipal Fund of the Town of Mangalore, for the official year 1895-96.—*cont.*

—	Budget for 1895-96. Details of Minor Heads.	Budget for 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94, (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		50 . .		50 . .	
GRANT II—(*Education*)—cont.					
ii. On Salary-Results System—					
a. Fixed Payments	1,250 . .	✓	1,200 . .	1,650 . .	2,117 8 3 ✓
b. Results Grants	200 . .		200 . .	300 . .	370 3 1 ✓
c. Contingencies	200 . .	1,650 . . ✓	200 . .	300 . .	337 1 11 ✓
3. Salary Grants	300 . .	300 . .	680 . .	300 . .	252 . .
4. Results Grants	1,800 . .	1,800 . .	2,000 . .	1,800 . .	1,376 5 10
5. Combined Grants—					
a. Fixed Payments					
b. Results Grants					
6. Inspection—					
a. Contributions to Local Boards ..					
b. Municipal Inspectors—					
i. Establishment	240 . . ✓		300 . .	300 . . ✓	179 8 . ✓
ii. Contingencies	10 . .	250 . . ✓	20 . . ✓	10 . . ✓	6 15 6 ✓
7. Miscellaneous—					
a. Building, furniture, &c., grants ..	250 . .		250 . .	250 . . ✓	18 14 . ✓
b. Common gymnasium—					
i. Establishment					
ii. Contingencies					
c. Other items	50 . .	300 . . ✓	20 . . ✓	50 . . ✓	12 13 11 ✓
Total, Grant II ..		4,350 . .	4,870 . .	5,210 . .	50 71 5 8. ✓
GRANT III—(*Sanitation and Medical Services.*)					
1. Hospitals and Dispensaries—					
a. Establishment	3,600 . . ✓		2,700 . .	3,170 . .	1,975 3 6 ✓
b. Medicines and Supplies	1,500 . .		2,000 . .	1,200 . .	625 13 3 ✓
c. Diet of Patients	700 . .		600 . .	700 . . ✓	351 14 9 ✓
d. Sundries and Contingencies ..	400 . .		440 . .	440 . . ✓	414 2 5 ✓
e. Contributions to ~~Local Boards~~ Leper Asylums ..	360 . .		360 . .	360 . . ✓	360 . . ✓
&c., &., &c. ..		6,560 . . ✓			
Carried forward ..		6,560 . .	6,100 . .	5,870 . .	3,927 1 11 ✓

Statement II.—Expenditure from the Municipal Fund of the Town of Mangalore, for the official year 1895-96.—cont.

—	Budget for 1895-96. Details of Minor Heads.	Budget for 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94. (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		6,560 . .	6,100 . .	5,870 . .	3927 1 11
GRANT III—*Sanitation and Medical Services*—cont.					
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—					
i. Medical College ..					
ii. Sanitary Inspection ..	140 . .		140 . .	140 . .	130 . .
iii. Medical Reserve staff ..					
iv. Cutlers' Establishment ..	10 . .	150 . .	10 . .	10 . .	9 . .
b. CONTRIBUTIONS TO LOCAL BOARDS, &c., FOR—					
i. Medical Schools ..					
ii. Reserve staff					
&c., &c., &c. ..					
c. OTHER CONTRIBUTIONS					
3. VACCINATION—					
a. Establishment	300 . .		260 . .	280 . .	282 6 6
b. Contingencies	20 . .		40 . .	20 . .	2 5 .
c. Contributions to Local Boards ..	100 . .	420 . .	100 . .	100 . .	100 . .
4. REGISTRATION OF BIRTHS AND DEATHS—					
a. Establishment	220 . .		220 . .	220 . .	216 . .
b. Contingencies	30 . .	250 . .	50 . .	30 . .	. . .
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—					
a. i. Establishment	5100 . .		5,000 . .	5,000 . .	4897 11 3
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	1,300 . .		1300 . .	1150 . .	956 11 4
b. Private scavenging—					
i. Establishment	1400 . .		1,350 . .	1400 . .	1,322 . .
ii. Contingencies, such as cost of scavenging carts, &c. ..	250 . .		50 . .	50 . .	84 4 .
c. Cholera charges	50 . .		50 . .	50 . .	10 10 .
d. Contingencies	50 . .		100 . .	50 . .	32 3 10
e Manufacture of fenbrette ..	50 . .	8,200 . .	50 . .	50 . .	106 8 2
Total, Grant III ..		15,580 . .	14,820 . .	14,420 . .	12,074 14 .

Statement II.—Expenditure from the Municipal Fund of the Town of Mangalore, for the official year 1895-96.—cont.

—	Budget for 1895-96. Details of Minor Heads.	Budget for 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94. (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—					
1. LIGHTING—					
a. Establishment					
b. Contingencies	2,300 . .	2,300 . .	2,300 . .	2,500 . .	2,283 8 5
2. i. MARKETS—					
a. Establishment	350 . .		330 . .	330 . .	314 8 .
b. Contingencies	20 . .	370 . .	40 . .	40 . .	13 9 11
ii. SLAUGHTER-HOUSES—					
a. Establishment					
b. Contingencies	. . .	. . .	. . .	. . .	22 9 9
3. CHOULTRIES—					
a. Establishment					
b. Contingencies					
c. Feeding Travellers					
4. TRAVELLERS' BUNGALOWS—					
a. Establishment	40 . .		40 . .	40 . .	35 12 .
b. Contingencies	20 . .	60 . .	60 . .	20 . .	. . .
5. AVENUES—					
a. Establishment					
b. Contingencies	400 . .	400 . .	400 . .	300 . .	339 . 10
6. PUBLIC GARDEN—					
a. Establishment	60 . .		60 . .	60 . .	60 . .
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	10 . .	70 . .	10 . .	40 . .	. . .
7. SURVEY OF LAND					
8. FIRE—					
a. Establishment	50 . .		70 . .	40 . .	20 . .
b. Purchase of fire-engine, buckets, repairs, &c.	10 . .	60 . .	30 . .	10 . .	11 3 .
9. OTHER CHARGES—					
i. Work done for private individuals other than private scavenging					
Carried forward ..		3,260 . .	3,340 . .	3,380 . .	3,100 1 11

Statement II.—Expenditure from the Municipal Fund of the Town of Mangalore, for the official year 1895-96.—cont.

—	Budget for 1895-96. Details of Minor Heads.	Budget for 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94, (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Brought forward ..		3,260 . .	3,340 . .	3,380 . .	3,100 1 11
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*) – cont.					
9. OTHER CHARGES—*cont.*					
ii. Rewards for destruction of wild animals and snakes ..	100 . .		100 . .	100 . .	25 . .
iii. Printing	300 . .		300 . .	300 . .	259 14 11
iv. Compensation for lands ..					
v. Other items	800 . .	1,200 . .	800 . .	730 . .	750 14 9
Total, Grant IV ..		4,460 . .	4,540 . .	4,510 . .	4,135 15 5
GRANT V—					
a. General Establishment—					
i. Office Establishment ..	1,370 . .		1,250 . .	1,250 . .	1,262 3 2
ii. Inspection					
b Collection of Municipal Taxes—					
i. Establishment	1,360 . .		1,230 . .	1,230 . .	1,193 3 10
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	300 . .		300 . .	300 . .	258 . 3
c. Collection of Tolls—					
i. Establishment					
ii. Contingencies			20 . .		
d. Office contingencies other than (*b*) (ii)	300 . .		300 . .	300 . .	361 11 8
e. Contributions for Central office and Audit establishments ..	250 . .	3,580 . .	200 . .	200 . .	258 . .
Total, Grant V ..		3,580 . .	3,300 . .	3,280 . .	3,333 2 11
REPAYMENT OF DEBT—					
a. Instalments paid during the year.					
b. Invested on account of Sinking Fund (Value of securities purchased)					
c. Charges of investment ..					
INTEREST—					
a. On account of last year ..					
b. „ of current year ..					

Statement II.—Expenditure from the Municipal Fund of the Town of Mangalore, for the official year 1895-96.—cont.

—	Budget for 1895-96. Details of Minor Heads.	Budget for 1895-96. Totals of Major Heads.	Revised Estimate for 1894-95.	Budget Estimate for 1894-95.	Actuals, 1893-94, (audited figures.)
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Advances recoverable—					
a. Permanent					
b. Others					333 9 9
Refunds of other than current collections ..	150 . .		150 . .	150 . .	177 15 10
Discount					
Pensions and gratuities			180 . .		
Investments—					
a. In Government securities for purposes other than Sinking Fund					2,300 . .
b. In Savings Bank		150 . .			283 11 5
Total Expenditure ..		40,220 . .	41,450 . .	40,370 . .	41,532 3 9
Balances—					
a. Municipal Fund	4,260 . .		2,950 . .	14,020 . .	4,165 9 3
b. Endowments	300 . .		300 . .	2,400 . .	300 . .
c. Water-tax Fund		4,560 . .			
Grand Total ..		44,780 . .	44,700 . .	46,790 . .	45,997 12 10

NOTE TO STATEMENT II.

Position of the Municipality of — *on 31st March* 189 .

Liabilities—	RS.	Assets.	RS.
Balance of Loans		Municipal Balance .. { Cash .. .. / Securities	
Deposits to be adjusted		Deposit Balance .. { Cash .. .. / Securities	
Other Liabilities (in detail)		Sinking Fund of loans	
		Funded Capital of endowed institutions, Hospitals, &c.	
		Total ..	
		Value of Premises, &c.	
		Do. of Tools and plant	
		Do. of Live stock	
		Do. of Furniture	
		Arrears of taxes, &c.	
		Other assets (in detail)	
Total ..		Total ..	
		Claims—	
		Advances Recoverable—	
		Permanent advance	
		Advances for works, &c.	
		Total ..	

24th December, 1894.

J. M. Ramaiah
Chairman

Statement II-A.—Details of Expenditure on Public Works.

Part I.—New Works.

No.	Project.	Amount of estimate.	Past expenditure.			Allotment for (Expenditure) in 1895–96.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications								
1	Kotekhani Road	850	550	. .		300	. .		Original estimates prepared for the opening of these 4 roads have been revised owing to deviations & improvements subsequently proposed to be made. Where the figures shown in Columns 3 represent the figures of the revised estimates.
2	Fernandez Road	400	185	8	5	200	. .		
3	Vaz Road	350	235	.	2	100	. .		
4	A road to connect the Mangaladevi Road and the Polar Ferry Road, viz Yennekere Road	650	478	8	5	150	. .		
5.	Widening and improving the existing Cane to connect the Cobbe Street and Dongrakeri gardens	250.	.	.	.	250	. .		
	Total ..	2,500	1,449	1	.	1,000	. .		
(b)	Buildings								
1	For the Polar Branch Dispensary	2,000	1,000	. .		1,000	. .		
2	For primary Schools	1,000	.	.	.	1,000	. .		
3									
	Total ..	3,000	1,000	. .		2,000	. .		

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part I.—New Works—*cont.*

Number.	Project.	Amount of estimate.	Past expenditure.			Allotment for Ex-penditure 1895–96.			Remarks.
1	2	3	4			5			6
		Rs.	Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage								
1	For construction of ⊔ shaped masonry side-drains on roads that may require new side-drains	500	.	.	.	300	. .		
2									
3									
	Total ..	500	.	.	.	300	. .		
(d)	Water-supply Building up with Laterite, the following wells already sunk:								
1	Near the Carmelite Convent at Kankanady	300	.	.	.	300	. .		
2	In front of Mr. Thomas Coelho's house in Goetho Street	400	.	.	.	400	. .		
3	At Nandigudde	300	.	.	.	300	. .		
	Total ..	1,000	.	.	.	1,000	. .		

J. M. Ramaka

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs.

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(a)	Communications							Total mileage of roads, streets, lanes, &c., in the town.
1	Balmatta Road	300	..					
2	Balmatta New Road	30	..					Metalled or Gravelled 35½ miles; Unmetalled.
3	Bolar Ferry Road	40	..					
4	Bhavanthi Street	200	..					
5	Bavavanagudi Street	50	..					
6	Butchers' Line	10	..					
7	Cantonment Road	300	..					
8	Car Street	100	..					Total mileage under maintenance.
9	Church Street	10	..					
10	Coelho Street	200	..					Metalled or Gravelled 35½ miles; Unmetalled.
11	Court Road	100	..					
12	Court New Road	10	..					
13	Chuckleri Street	100	..					
14	Dongrakeri Street	350	..					
15	Fernandez Road	10	..					
16	Field Street	200	..					
17	Field New Street	10	..					
18	Fish Bazar Street	50	..					
19	Fenwood Bazar	20	..					
20	Flagstaff Road	50	..					
21	Ganapathi Temple Street	50	..					
22	Golikatte Bazar	300	..					
23	Golleriheri Road	100	..					
24	Jeppu Ferry Road	50	..					
25	Kadri Road	100	..					
26	Kankanady Road	200	..					
27	Konchady Road	100	..					
28	Kudroli Street	400	..					
29	Kulur Ferry Street	200	..					
30	Mangaladevi Road	250	..					
31	Mission Street	50	..					
32	Nandigudde Road	100	..					
33	Nave Street	50	..					
34	Nireshwallya Street	400	..					
35	Old Kent Road	50	..					
36	Palmir Road	200	..					
37	Port Road	200	..					
38	Rice beaters' Street	200	..					
39	Rosario Church Street	150	..					
40	Somayakarniek Street	10	..					
41	Sturrock Road	50	..					
42	Sultan's Battery Road	200	..					
43	Trichurleshwara Temple Street	50	..					
44	Twelve Shops' Bazar	200	..					
	Total ..	5,800	..					

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(b)	Buildings							
1	Attawar School	5	..					
2	Wenlock Hospital	200	..					
3	Women and Children's Hospital							
4	Sturrock wards (Lady apothecary's quarters)							
5	Artillery Line Latrine	70	..					
6	Night Soil Cart Shed							
7	Fish Bazar Latrine							
8	Model Latrine (temporary)							
9	Rama Rao Sully Latrine							
10	Guthomastana Latrine							
11	Powdrette godowns	10	..					
12	Webster market	100	..					
13	Beef Market	10	..					
14	Flowers Shed	5	..					
15	Slaughter house	10	..					
16	Travellers' Bungalow	50	..					
17	Chuttrum	10	..					
18	Powder Magazine	10	..					
19	Petroleum Store	10	..					
20.	Toll-sheds	10	..					
	Total ..	500	..					

Statement II-A.—Details of Expenditure, &c.—*cont.*

Part II.—Repairs—*cont.*

Number.	Project.	Grant.			Actual expenditure.			Remarks.
1	2	3			4			5
		Rs.	A.	P.	Rs.	A.	P.	
(c)	Drainage							
1	Repairing the old masonry side-drains,							
2	wherever necessary.	100	.	.				
3								
	Total ..	100	.	.				
(d)	Water-supply cleansing and petty repairs.							
1	The Victoria Jubilee Well	10	.	.				
2	" Dasappa Naiki's or Mesons' Tank	10	.	.				
3	" Lee- Well	10	.	.				
4	" Cart- Stand Well	10	.	.				
5	Nirashwallya or Bunder Well	10	.	.				
	Total ..	50	.	.				

J. M. Rama Rao

Statement II-B.—Details of Municipal Establishments.

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT I.—2. *c.* Drainage—							
Overseers	No permanent establishment. A head-coolyon Rs 6 a month and 12 coolies on daily wages are employed for a part of the year to cleanse drains and nullahs.						
Drain cleaners							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
d. Water works—							
Overseers							
Watchmen							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. General—							
Overseer	1	35	.	.	420	.	.
Maistries							
Clerk	1	8	.	.	96	.	.
Peon	1	5	.	.	60	.	.
Total ..	3	48	.	.	*576	.	.
Deduct Fines and Stoppages ..					16	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					560	.	.

* In Statement II, the increase allowed to the Overseer and the increase on account of the clerk and the peon have been provided for only 11 months. This is the case under other establishments in the remaining Grants, where there is increase.

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—		Will be provided with suitable Stipends from Provincial Funds, for which application will be made to the Director of Public Instruction, in due course, after the teachers pass the Primary Salary examination for which they have appeared, in order to qualify themselves for admission into the Training institution. The Sums to be so shown in Statement II under Gr. is meant for travelling allowances of the teachers for their journeys either to & from Madras or Cuttack.					
1. Training Schools—							
Pupils receiving scholarships .. 3 teachers of Mahommadan Schools.							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
2. Municipal Schools—							
a. On the Salary System—							
Head Master							
1st Assistant Master							
2nd „ „							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT-II.—Education—*cont.*							
b. On the Salary Result System — Masters:							
	1/2	15	.	.	180	.	.
On Rs 9 each	2	18	.	.	216	.	.
„ „ 8 „	4	32	.	.	384	.	.
„ „ 6 „	4	24	.	.	288	.	.
„ „ 5 „	3	15	.	.	180	.	.
Total ..	14	104	.	.	1,248	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					2	.	.
Balance (Statement II) ..					1,250	.	.

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT II.—Education—*cont.*							
6. Inspection—							
Inspecting schoolmaster or Municipal Superintendent of primary Schools	1	15	. .	✓	180	. .	
Local Fund Inspecting Schoolmaster of Muhammadan Schools in the District, for looking after the Muhammadan Schools in the Municipality	1	5	. .	✓	60	. .	
Total ..	2	20	. .		240	. .	
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					240	. .	
7. Gymnastic Instructors							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—							
1. Hospitals and Dispensaries—(1) Wenlock Hospital & the Bolar Branch Dispensary.—							
Medical Subordinates on Rs 25 each	3	75	. .	✓	900	. .	
" "							
Midwife .. on Rs 15 each	2	30	. .	✓	360	. .	
Clerk	1	16	. .	✓	192	. .	
Compounder	1	12	. .	✓	144	. .	
Servants	1	8	. .	✓	96	. .	
" .. on Rs 7 each	4	28	. .	✓	336	. .	
" .. .. " 4 "	2	8	. .	✓	96	. .	
Total	14	177			2124	. .	
(2). Women & Children's Hospital.—							
Lady-apothecary— Salary Rs 50 plus charge allowance Rs 25.	1	75	. .	✗	900	. .	
Nurse and clerk	1	15	. .	✓	180	. .	
Compounder	1	10	. .	✓	120	. .	
Ward-Coolg	1	7	. .	✓	84	. .	
Cook	1	6	. .	✓	72	. .	
Peon	1	5	. .	✗	60	. .	
Sweepers and Scavenger	1	4	. .	✓	48	. .	
Washerwoman	1	2	. .	✓	24	. .	
Total	8	124	. .		1488	. .	
Grand Total ..	22	301	. .		3612	. .	
Deduct Fines and Stoppages ..					12	. .	
Add arrears for last year paid this year ..					.	.	
Balance (Statement II) ..					3600	. .	

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
3. Vaccination—							
Vaccinators	1	18	.	.	216	.	.
Probationer	1	9	.	.	84	.	.
Peons							
Total ..	2	25	.	.	300	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					300	.	.
4. Registration—							
Registrars .. Ward Sanitary Sub-inspectors as reporters ..	8	Fees at annas 2 per birth and an anna per death reported			220	.	.
Peons							
Total ..	8				220	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					220	.	.

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		Rs.	A.	P.	Rs.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
5. *a.* "Conservancy, Road-cleaning and Road-watering."—							
Nuisance Inspectors pay Rs. 60 plus house-allowance Rs. 15 ..	1	75	.	.	900	.	.
Jamadar	1	20	.	.	240	.	.
" .. on Rs. 12 each ..	4	48	.	.	576	.	.
" .. on Rs. 10 each	3	30	.	.	360	.	.
Mistries Clerk	1	8	.	.	96	.	.
Peon	1	5	.	.	60	.	.
Scavengers on Rs. 3-8-0 (moiety debited to this head) ..	34	119	.	.	1428	.	.
Road-Sweepers at annas 3-4 per diem or Rs. 5 each per month on average ..	24	120	.	.	1440	.	.
Total ..	69	425	.	.	5100	.	.
Deduct Fines and Stoppages ..					.	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					5100	.	.

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT III.—Sanitation and Medical Services—*cont.*							
b. Private Scavenging—							
Inspectors							
Maistries							
Scavengers on Rs 7 each (but only the money debited to this head) ..	34	119	.	.	1428	.	.
Total ..	34	119	.	.	1428	.	.
Deduct Fines and Stoppages ..					28	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					1400	.	.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—							
1. Lighting—							
Superintendents		Given on contract.					
Masalchies							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
2. i. Markets—							
Superintendents or Warder	1	8	.	.	96	.	.
Servants Sweepers on Rs 6 each	2	12	.	.	144	.	.
Gardener for the flower-garden	1	7	.	.	84	.	.
Temporary-ditto- for 6 months	1	5	.	.	60	.	.
Total ..	5	32	.	.	384	.	.
Deduct Fines and Stoppages ..					34	.	.
Add arrears for last year paid this year ..					.	.	.
Balance (Statement II) ..					350	.	.
ii. Slaughter-houses—							
Superintendents							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
3. Choultries—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
4. Travellers' Bungalows—							
Maty	1	3	.	.	36	.	.
Servants							
Total ..	1	3	.	.	36	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..					4	.	.
Balance (Statement II) ..	* Round figure adopted in Statement II.				*40	.	.
5. Avenues—							
Servants	No permanent establishment. Coolies are temporarily employed during the hot season to water plants and for other work.						
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
6. Public Garden—							
Gardeners (for 6 months at Rs 6 and for the other 6 months at Rs 4) ..	1	5	.	.	60	.	.
Total ..	1	5	.	.	60	.	.
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..					60	.	.

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT IV.—Lighting and Miscellaneous Municipal Purposes—*cont.*							
8. Fire—							
Servants							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							
(1). Time-Gun—							
9.— Gunner	1	5	.	.	60	.	.
Signaller	1	2	.	.	24	.	.
Total	2	7	.	.	84	.	.
Deduct Fines and Stoppages					4	.	.
Add arrears of last year paid this year					.	.	.
Balance (Statement II)					80	.	.
(2). Powder Magazine—							
A guard of 2 Police Constables ..	2	18	4	.	219	.	.

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—							
i. Office—							
Manager	1	50	..		600	..	
Clerks	1	15	..		180	..	
,, ...							
,, ...							
Sheriff's Accountants	1	30	..		360	..	
Peons on Rs 7 each	2	14	..		168	..	
,, ...	1	6	..		72	..	
Total ..	6	115	..		1,380	..	
Deduct Fines and Stoppages ..					10	..	
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1,370	..	
ii. Inspection—							
Chairman's salary or carriage allowance ..							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

Statement II-B.—Details of Municipal Establishments—*cont.*

—	Number.	Salary per mensem.			Salary per annum.		
1	2	3			4		
		RS.	A.	P.	RS.	A.	P.
GRANT V.—*a.* General Establishment—*cont.*							
b. Collection—							
Clerks 1 on Rs 28, 1 on Rs 14 and a third one on Rs 10	3	37	..		684	..	
Bill Collectors 1 on Rs 12, 1 on Rs 10, 2 on Rs 8 and 1 temporary for 6 months on Rs 8 ..	5	46	..		552	..	
Peons	1	5	..		60	..	
Temporary clerk in connection with the general revision of the House and Land Tax Registers	1	10	..		120	..	
Total ..	10	118	..		1,416	..	
Deduct Fines and Stoppages ..					56	..	
Add arrears for last year paid this year ..							
Balance (Statement II) ..					1,360	..	
c. Collection of tolls—							
Inspectors							
Gate-keepers							
Total ..							
Deduct Fines and Stoppages ..							
Add arrears for last year paid this year ..							
Balance (Statement II) ..							

J. M. Rama Rao
Chairman

STATEMENT IV-A.—*Municipality of* Mangalore. Demand, Collection and Balance Statement for the year 1895-96.

Current.

Tax.	Demand as originally assessed by the Chairman.			Remitted by the Council on appeal.			Demand as finally settled (column 2 *minus* column 3).			Collected.			Remitted on account of vacant houses, &c.			Written off as irrecoverable.			Balance (column 4 *minus* columns 5, 6 and 7).		
1	2			3			4			5			6			7			8		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Tax on arts, &c.	8,500	.	.	300	.	.	8,200	.	.	7,900	.	.	250	.	.	50	.	.	100	.	.
2. Tax on buildings	13,500	.	.				13,500	.	.	13,380	.	.	50	.	.				70	.	.
3. Tax on lands	2,000	.	.				2,000	.	.	1,950	.	.							50	.	.
4. Water-tax on buildings and lands																					
5. Tolls (gross receipts)	2,800	.	.				2,800	.	.	2,800	.	.									
6. Market rents	2,500	.	.				2,500	.	.	I 2,500	.	.									
7. Slaughter-house fees	400	.	.				400	.	.	400	.	.									
8. Rent of cart-stands	300	.	.				300	.	.	300	.	.									
9. Private scavenging fees	1,800	.	.				1,800	.	.	1,700	.	.	50	.	.				50	.	.
10. Tax on Vehicles	1,200	.	.				1,200	.	.	1,200	.	.									
11. " " Animals	1,400	.	.				1,400	.	.	1,400	.	.									
12. " " Carts	1,000	.	.				1,000	.	.	1,000	.	.									
13. Rent of Candies	600	.	.				600	.	.	600	.	.									
14. " " Buildings	900	.	.				900	.	.	900	.	.									
15. Licence-fees under Section 188 of the Act	700	.	.				700	.	.	II 700	.	.									
Total ..	37,600	.	.	300	.	.	37,300	.	.	36,630	.	.	350	.	.	50	.	.	270	.	.

I & II.—The figures shown under column 2 of Statement I, are inclusive of items having no fixed demand.

J. McRaine
Chairman

Statement IV-B.—Arrears.

—	Balance of old demand.			Arrears of previous year.			Total demand.			Collected.			Remitted.			Written off.			Balance (column 4 *minus* columns 5, 6 and 7).			Years to which the balance relates.			
1	2			3			4			5			6			7			8			9			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	A.	B.	C.	&c.
1. Tax on arts, &c.				300			300			200			50			50									
2. Tax on buildings				150			150			120			30												
3. Tax on lands				50			50			50															
4. Water-tax on buildings and lands ..																									
5. Tolls																									
6. Market rents																									
7. Slaughter-house fees																									
8. Rent of cart-stands																									
9. Private scavenging fees																									
Total ..				500			500			370			80			50									

T. M. Rama Rao
Chairman.

Statement VI.—Revised Estimate for 1894-95.

Statement VI.—Revised Estimate—(Receipts) for 1894-95.

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable receipts of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1. Balance brought forward—						
a. Municipal Fund	4,165 9 3	-3 8 [I]	4 6 9	✓ 4,170 . .	4,790 . .	Based on the actual closing balance of 1893-94.
b. Endowments	300 . .			✓ 300 . .	2,400 . .	
c. Water-tax Fund						
Total	4,465 9 3	-3 8 .	4 6 9	4,470 . .	7,190 . .	
2. Municipal rates and taxes—						
a. Tax on arts, &c. (section 53)	3,011 8 .	3,768 . 7	4,488 8 .	✓ 7,500 . .	7,200 . .	The revised figures are based on the actual demand raised for the current year.
b. Tax on buildings (section 63) ..	5,618 1 10	7,005 5 11	7,581 14 2	✓ 13,200 . .	13,000 . .	
c. Tax on lands (section 63) ..	711 6 9	1,019 10 .	1,138 9 3	✓ 1,850 . .	1,800 . .	
d. Water-tax on buildings and lands (section 75)						
e. Tax on vehicles with springs and palanquins (section 77) ..	834 8 .	310 8 .	365 8 .	✓ 1,200 . .	1,250 . .	
f. Tax on animals (section 77) ..	888 12 .	453 . .	311 4 .	✓ 1,400 . .	1,600 . .	
g. Tax on carts and other vehicles without springs (section 85) ..	740 . .	270 . .	260 . .	✓ 1,000 . .	1,100 . .	
h. Tolls (section 91)—						The figure shown in column 5 represents the amount for which the toll-gates have actually been farmed out for the current year. Decrease due to want of competition at the sale. This is the case every alternate year.
Gross receipts	1,400 . .	1,336 12 3	1,130 . .	✓ 2,530 . .	2,880 . .	
Less Local Fund share ..						
i. Penalties on account of—						
i. Tax on arts	. . .	. 6 .	. . .	. . .	. . .	
ii. Tax on buildings ..	. . .	. 4 .	. . .	. . .	. . .	
iii. Tax on lands	. . .	. . .	. . .	. . .	. . .	
iv. Water-tax on buildings and lands						
v. Tax on vehicles, &c. ..						
vi. Tax on animals						
vii. Tax on carts, &c. ..						
viii. Evasion of tolls						
3. Realizations under Special Acts—						
a. Pounds						
b. Ferry rents						In addition to the 3 local dramatic associations, who took out licenses, a circus troupe from Belgaum visited the town and obtained licence on payment of a fee Rs 90. Hence the increase.
c. Fees under Act II of 1888 ..	160 . .	65 . .	20 . .	✓ 180 . .	30 . .	
4. Revenue derived from Municipal property and powers apart from taxation—						
a. i. Rent of lands	553 3 6	418 4 5	146 12 6	✓ 700 . .	500 . .	Increase due to competition among bidders for the several plots of the Urusa garden. Also portion of the Wallock Hospital compound fetched a rent of Rs 60.
ii. Rent of buildings ..	704 11 11	304 4 6	245 4 1	✓ 950 . .	700 . .	The rent of the Petroleum store amounts to Rs 715, as compared with Rs 501 for 1893-94. The increase due to competition among bidders at the sale.
iii. Avenue receipts	419 7 9	88 13 8	80 8 3	✓ 588 . .	600 . .	Based on the Cash years and the first eight months' actuals.
iv. Fees from Travellers' Bungalows	88 8 .	40 8 .	31 8 .	✓ 120 . .	120 . .	
b. i. Sale-proceeds of lands and buildings						
ii. Produce of lands, gardens, &c.	16 3 11	2 9 10	3 12 1	✓ 20 . .	20 . .	
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	1 . 1	. . .	18 15 11	✓ 20 . .	30 . .	
Carried forward ..	15,147 7 9	15,083 7 2	16,022 8 3	✓ 31,170 . .	30,950 . .	

I The minus entry is due to excess collections during 1892-93 transferred to deposits in 1893-94. Vide paragraph 6 of the Report, C. O. dated 12th September 1894, No. 1254-1

Statement VI.—Revised Estimate—(Receipts) for 1894-95.—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable ~~charges~~ of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	15,147 7 9	15,083 7 2	16,022 8 3	31,170 . .	30,750 . .	
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—						
c. Conservancy receipts—						
Sale-proceeds of night-soil, street refuse, &c.	198 8 .	217 7 .	251 8 .	450 . .	500 . .	Based on the last year's actuals.
d. i. Fees from educational institutions	256 9 6	254 13 6	123 6 6	380 . .	500 . .	Since the preparation of the budget estimate, 3 schools were reduced from the Salary-results system, viz.- 2 by abolition & 1 by passage to results-system. The figure shown in column 5 represents the probable fee-income of the 8 fee-paying schools remaining on the Salary-results system.
ii. Other revenue from educational institutions ..						
e. i. Sale-proceeds and composition fees of medicines ..	54 13 9	6 . .	25 2 3	80 . .	30 . .	Based on the first eight months' actuals and the amount of the outstanding items. This year, there has been some demand for hospital medicines.
ii. Other Hospital receipts ..	2 6 6	6 9 8	7 9 6	10 . .	. . .	
f. i. Income from markets ..	1487 2 8	1249 2 .	1112 13 4	2,600 . .	2,600 . .	
ii. ,, slaughter-houses	228 10 .	317 14 1	181 6 .	410 . .	500 . .	The Slaughter-house has been leased out only for Rs 390 as against Rs 465 in 1893-94. Decrease due to want of Competition among bidders, since the removal of the regiment from the town.
g. Other fees						
i. Distraint fees	10 8 .	11 12 .	19 8 .	30 . .	50 . .	Based on the last year's actuals which amounted to only Rs 29.
ii. License fees	561 14 .	547 11 3	438 2 .	1,000 . .	1000 . .	
iii. Cartstand fees	161 4 .	191 9 .	118 12 .	280 . .	300 . .	The cartstand has been leased out only for Rs 257 as against Rs 331 last year. Decrease due to want of competition at the Sale.
iv. Other fees	. 8 .	. . .	9 8 .	10 . .	. . .	
h. Fines under Municipal and other Acts	74 8 .	II 48 6 .	125 8 .	200 . .	200 . .	
i. Interest on investments—						
i. General, including choultries	40 12 10	. . .	129 3 2	170 . .	. . .	In the budget estimate, credit was taken for the interest at 3 per cent on the Building fund- Rs 4000. The figures shown in columns 5 represent the interest on this fund as well as on the endowment Rs 2,300, invested in 4 per cent. Government Securities.
ii. Educational	10 3 3	120 . .	29 12 9	40 . .	120 . .	
iii. Medical	10 3 2	. . .	29 12 10	40 . .	. . .	
j. Premium on loans						
5. GRANTS AND CONTRIBUTIONS—						
a. From Government—						
i. Education—						
Normal stipends ..						The figure put down in column 5 represents the results-grants that may be drawn from Provincial funds on behalf of girls of the Salary-results schools, which amounted to Rs 156 and odd, last year. The gymnastic instructor left the service last March, and the Council resolved that the post was unnecessary. No salary-grant on this account. Hence the decrease. The sum of Rs 60 shown in Column 5 against "other purposes" represents the Supervisor's Salary-grant. This item was included in the budget-estimate in the figure shown against "Municipal Schools."
Buildings						
Municipal Schools ..	. . .	180 14 11	150 . .	150 . .	300 . .	
Other purposes	3 12 .	42 12 .	36 4 .	60 . .		
ii. Medical						
iii. Other purposes—						
Communications ..						
Water-supply						
Drainage						
Sanitation						
Other purposes ..						
b. From Local Boards—						
i. Education						The figure shown in Column 6 is made up of Rs 600 the usual contribution towards the maintenance of the Municipal Hospital, and Rs 500 on account of the Women and Children's Hospital. But this latter contribution was raised to Rs 1000 equivalent to a moiety of the proposed expenditure, as per G.O. dated 29th June 1894, No 1500 M. Mis. The new institution having however been opened only about the end of September last, about Rs 400 only would be drawn from the District Board for this year. Hence Rs 1000 have been shown in Column 5.
ii. Medical	600 . .	. . .	400 . .	1,000 . .	1,100 . .	
iii. Other purposes						
Carried forward ..	18,849 3 5	18,181 10 4	19,230 12 7	38,080 . .	37,950 . .	

II.— The minus entry caused by the refund, during the last 4 months of 1893-94, of Rs 124-14-8 to parties, vide paragraph 31 of the Report, G.O. dated 12th September 1894, No. 1254 M.

Chairman

Statement VI.—Revised Estimate—(Receipts) for 1894-95.—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable receipts/charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	18,849 3 5	18,181 10 4	19,230 12 7	✓ 38,080 . .	37,950 . .	
5. GRANTS AND CONTRIBUTIONS—*cont.*						
c. Other grants and contributions—						
i. Education						
ii. Medical		205 . .				
iii. Other purposes						
6. MISCELLANEOUS—						
a. Recoveries on account of services rendered to private individuals—						
i. Private scavenging ..	1,508 9 2	1,016 . 8	141 6 10	✓ 1,650 . .	1,600 . .	Based on the year's actual demand.
ii. Other purposes	19 6 .	62 15 1	10 10 .	✓ 30 . .	. . .	
b. Other items—						
i. Fishery rents						
ii. Refunds of Expenditure of previous year	. 6 3	III —23 12 .	9 9 9	✓ 10 . .	. . .	
iii. Fee for numbering carts, &c.	. 2 .	. 2 .	9 14 .	✓ 10 . .	. . .	
iv. Other items	20 9 .	97 2 9	29 7 .	✓ 50 . .	50 . .	
7. EXTRAORDINARY AND DEBT—						
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.						
b. Loans—						
i. From Government ..						
ii. In the market from private individuals						
c. Realizations of Sinking fund for repayment of loans.						
d. Advances—						The figure shown in column 3, represents the arrear advances which should be adjusted before the close of the year, vide Note to Statement II of 1893-94 and paragraph 65 of the report of the C. dated 12th September 1894, No 1254 M.
i. Permanent						
ii. Others	. . .	435 12 8	400 . .	✓ 400 . .	. . .	
Total Receipts ..	20,398 3 10	19,974 15 6	19,831 12 2	✓ 40,230 . .	39,600 . .	
Grand Total ..	24,863 13 1	19,971 7 6	19,836 2 11	✓ 44,700 . .	46,790 . .	

III. The minus entry caused by the refund of the value of books to hospital assistants, vide paragraph 36 of the Report, C.O. dated 12th September 1894, No 1254 M.

J. W. Reeve
Chairman

CB.

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
GRANT I—(*Public Works*)—						I. The valuation of the land proposed to be acquired for the Rotokhanu road, under the Land Acquisition Act, has been estimated by the Revenue authorities at Rs 581. Nothing could be done by the Council towards the opening of the remaining roads proposed in the budget as the owners who struck first refused to give the required land free of cost, and no object is to be served by the acquisition of the required land under the provisions of the Land Acquisition Act involving considerable expenditure which the Council is not in a position to undertake at present. Hence the other projects have been postponed, and the figure shown under Column 5 is on account of the Rotokhanu Road (Rs 550) only for payment of compensation for land acquired, and for completion of the Vaz & Schneider Road.
1. New Works—						
a. Communications	1 8 9	16 . 2	748 7 3	✓ I 750 . .	1500 . .	
b. Buildings	127 13 4	617 13 3	1,372 2 8	✓ II 1500 . .	3,000 . .	
c. Drainage	111 9 3	178 1 10	388 6 9	✓ III 500 . .	750 . .	II. The Council considers that before new Latrines are ordered, sites where to fix them, should be selected, and has accordingly resolved that the necessary allotment for new Latrines may be made after suitable sites are selected. The additional provision of Rs 2,000 made on account of new Latrines, has therefore been omitted, and the amount shown under Column 5 is made up of Rs 500 for fixing the Latrines already provided and of Rs 1000 for the Branch dispensary.
d. Water-supply	820 8 11	114 11 6	979 7 1	✓ IV 1,800 . .	1,000 . .	
2. Repairs—						III. As the Sanitary Engineer has not yet visited the town until such time as there is time to deal with the Schedule, viz. Rs 1668 M. Mis. and 3rd November 1894, Rs 1668 M. the provision of Rs 250 made on account of the preliminary Boards for the drainage scheme, has been omitted for the present.
a. Communications	5,254 5 .	2,922 13 6	1,745 11 .	✓ V 7,000 . .	5,000 . .	
b. Buildings	479 2 5	716 12 10	328 13 7	✓ VI 800 . .	400 . .	
c. Drainage—						IV. The estimate for building a pit, with latrine, the Lee Well and the Cart-Stand Well, amounts to Rs 2,176 and the additional allotment of Rs 800 was sanctioned in F.O. dated 16th November 1894, No 1744 M. Mis—Vide item (3) in the application for allotment of funds, consideration thereon
i. Repairs to works ..	8 11 10	. . .	91 4 2	✓ 100 . .	100 . .	
ii Establishment for flushing drains, &c.	288 8 2	190 5 11	111 7 10	✓ 400 . .	400 . .	V. The increase of Rs 2000 is made up of Rs 1500 the additional allotment sanctioned in F.O. dated 16th November 1894, No 1744 M. Mis, on account of the Kudvelle Bridge, and of Rs 500 now provided on account of repairs to roads. This additional allotment is necessary
d. Water-supply—						
i. Repairs to works, machinery, &c.	11 3 5	66 . 11	38 12 7	✓ 50 . .	50 . .	VI. The additional allotment is necessary as some repairs and petty improvements had to be made to the Mitchiru hospital building, now used as the Mulock Hospital, and also to the Building formerly used as the Municipal Hospital, in order to adapt it for the requirements of the Women and Children's Hospital and the Lady Lapothecary's quarters
ii. Establishment						
iii. Contingencies						
3. Establishment	272 . .	136 . .	128 . .	✓ 400 . .	400 . .	
4. Tools and Plant and other stores.	15 . .	50 13 8	185 . .	✓ 200 . .	200 . .	
5. Contributions—						Rs 37-8-- ordered in F.O. dated 10th August 1894, No 1066 M. Mis. to be recovered on account of the scrutiny of the estimate of the Kudvelle bridge, and the remainder would be required on account of scrutiny of the estimate of the Building for the Bolar Branch Dispensary for which an estimate of Rs 2000 has been sanctioned in F.O. dated 16th November 1894, No 1744 M. Mis.
a. To Local Boards for works ..						
b. To Provincial Funds for scrutiny of estimates, &c.	37 8 .	. . .	52 8 .	✓ 90 . .	. . .	
c. To others for public works ..						
Total, Grant I ..	7,419 15 1	5,009 9 9	6,170 . 11	✓ 13,590 . .	12,800 . .	
GRANT II—(*Education.*)—						
1. Training Schools—						As the teachers intended for being sent up for training, have not as yet qualified themselves by passing the necessary examination, the provision of Rs 50 has been omitted, as they cannot be sent up for training before the close of the current year
a. Contributions to Local Boards ..						
b. Stipends to Normal students ..	. . .	. . .	. . .	. .	50 . .	
2. Municipal Schools—						
i. On Salary System—						
a. Establishment						As already stated on the receipt side, against 5. Grants and Contributions, the services of the gymnastic instructor had to be dispensed with from the beginning of the year, as the parents objected to send their children to the Municipal primary schools, if the children were taught gymnastics. Besides, it was also not possible for one instructor to give instruction in all the schools at the proper hour, convenient for the young boys. In addition, since the budget estimate was prepared three primary schools were closed. Hence the decrease under these three items
b. Contingencies						
ii. On Salary-Results System—						
a. Fixed Payments	804 13 3	619 2 .	395 2 9	✓ 1,200 . .	1,650 . .	
b. Results Grants	. . .	493 14 2	200 . .	✓ 200 . .	300 . .	
c. Contingencies	. . .	284 9 .	200 . .	✓ 200 . .	300 . .	
3. Salary Grants	182	84 . .	498 . .	✓ 680 . .	500 . .	Increase owing to the sanction accompanying the payment of the arrears of Salary grant due to the Rowdo Middle School for 1892-93 and 1893-94, under Paragraph 35 of the Report reviewed in F.O. dated 26th September 1893, No 1295 M. and paragraph 47 of the Report reviewed in F.O. dated 12th September 1894, No 1259 M.
4. Results Grants	208 13 2	1,562 14 .	1,791 2 10	✓ 2,000 . .	1,800 . .	Rs 200 and odd had to be disallowed last year, out of the amount earned by the Pilgrao School, as the actual earnings exceeded the allotment made by the educational officers. This disallowed amount was paid this year under article 61 of Chapter III of the Code. Hence the increase in Column 5
5. Combined Grants—						
a. Fixed Payments						
b. Results Grants						
6. Inspection—						
a. Contributions to Local Boards ..						
Carried forward ..	1,195 10 5	3,024 5 2	3,084 5 7	✓ 4,280 . .	4,600 . .	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	1,195 10 5	3,024 5 2	3,084 5 7	✓ 4,280 . .	4,600 . .	
GRANT II—(*Education*)—cont.						I The late municipal supervisor whose salary was raised from Rs 15 to Rs 20, left the service in consequence of his having secured a clerk's post in the newly organised Office of the Assistant Inspector of Schools, 9th Division; and his successor has been appointed on only Rs 15 to begin with. Henceforth there will therefore be under this head, the Municipal Supervisor on Rs 15 and the L.F. inspecting Schoolmaster of Muhammadan Schools for the Municipal Muhammadan Schools, or the allowance of Rs 5.
b. Municipal Inspectors—						
i. Establishment	132 13 4	60 . .	167 2 8	✓ 300 I . .	300 . .	
ii. Contingencies	8 . .	6 15 6	12 . .	✓ 20 II . .	10 . .	
7. MISCELLANEOUS—						II Increase consequent on the appointment of the L.F. inspecting Schoolmaster for the Muhammadan Schools.
a. Building, furniture, &c., grants ..	. . .	18 14 .	250 . .	✓ 250 . .	250 . .	
b. Common gymnasium—						
i. Establishment						
ii. Contingencies				✓		
c. Other items	. . .	5 4 7	20 . .	20 . .	50 . .	The decrease based on the last year's actuals, and the revised allotment will suffice.
Total, Grant II ..	1,336 7 9	3,115 7 3	3,533 8 3	✓ 4,870 . .	5,210 . .	
GRANT III—(*Sanitation and Medical Services.*)						The new Hospital for Women and Children could be opened only at the end of September last, after the arrival of the Lady-apothecary from Madras. Hence the decrease. The figures shown in col 5 includes the Charges - allowance at the 25 per mensem proposed to be paid to this medical subordinate - vide this office application to Government, for sanction, dated 20th October 1894, No 679.
1. HOSPITALS AND DISPENSARIES—						
a. Establishment	1,553 . 7	658 12 8	1,146 15 5	✓ 2,700 . .	3,170 . .	Increase owing to the payment for the supplies made from the Government Stores, Madras, during the last year, having been made during the current year, vide paragraph 57 of the Report received in G.O. dated 12th September 1894, No 1254 Ms.
b. Medicines and Supplies	1,296 10 7	469 3 11	703 5 5	✓ 2,000 . .	1,200 . .	
c. Diet of Patients	378 5 7	244 7 11	221 10 5	✓ 600	700 . .	Vide explanation against a. Establishment above.
d. Sundries and Contingencies ..	266 7 4	186 15 2	173 8 8	✓ 440 . .	440 . .	
e. Contributions to ~~(Local Boards)~~ Leper asylums ..	240 . .	120 . .	120 . .	✓ 360 . .	360 . .	
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—						
i. Medical College ..						
ii. Sanitary Inspection ..	. . .	130 . .	140 . .	✓ 140 . .	140 . .	
iii. Medical Reserve staff ..	. . .	9 . .	10 . .	✓ 10 . .	10 . .	
iv. Cutlers' Establishment ..	. . .					
b. CONTRIBUTIONS TO LOCAL BOARDS &C., FOR—						
i. Medical Schools ..						
ii. Reserve staff						
c. OTHER CONTRIBUTIONS						
3. VACCINATION—						
a. Establishment	160 12 7	92 . .	99 3 5	✓ 260 . .	280 . .	Decrease due to fines imposed on the vaccinators, on account of short work.
b. Contingencies	32 4 2	. . .	7 11 10	✓ 40 . .	20 . .	Increase due to supply of printed forms, &c.
c. Contributions to Local Boards ..	100 . .	. . .	. . .	✓ 100 . .	100 . .	
Carried forward ..	4,027 8 10	1,908 7 8	2,622 7 2	✓ 6,650 . .	6,420 . .	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments.	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	4,027 8 10	1,908 7 8	2,622 7 2	✓ 6,650 . .	6,420 . .	
GRANT III—*Sanitation and Medical Services*—cont.						
4. REGISTRATION OF BIRTHS AND DEATHS—						
a. Establishment	145 7 .	75 12 .	74 9 .	✓ 220 . .	220 . .	
b. Contingencies	25 13 .	. . .	24 3 .	✓ 50 . .	30 . .	New registers of Births and Deaths were printed, as also forms for reports &c. Hence the increase.
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—						
a. i. Establishment	3,307 9 7	1,623 7 4	1,672 6 5	✓ 5,000 . .	5,000 . .	In the sanctioned scale of establishment for Supervision of Conservancy one of the ward Sub-inspectors, is on Rs 15. This pay was fixed for a candidate having the qualifications next below those of a matriculate. The matriculate whose appointed for the post having resigned shortly after his appointment and no matriculate having been available at the time one of the men already in the department was appointed to the post only on Rs 10.
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	783 . .	315 8 6	517 . .	✓ 1,300 . .	1,150 . .	Increase due to the employment of 5 Carts on hire, for removal of Night-soil sweepings, as against only 3 last year
b. Private scavenging—						
i. Establishment	896 15 10	449 . 3	453 . 2	✓ 1,350 . .	1,400 . .	Decrease due to fines imposed on the scavengers on account of neglect to do work properly.
ii. Contingencies, such as cost of scavenging carts, &c. ..	2 8 .	37 12 .	47 8 .	✓ 50 . .	50 . .	
c. Cholera charges	. . .	5 2 .	50 . .	✓ 50 . .	50 . .	
d. Contingencies	81 11 8	16 2 9	18 4 4	✓ 100 . .	50 . .	Diary-forms for the Inspector and the Sub-inspectors were printed and supplied. Hence the increase.
e. Manufacture of poudrette ..	43 2 9	95 10 4	6 13 3	✓ 50 . .	50 . .	
Total, Grant III ..	9,313 12 8	4,536 14 10	5,506 3 4	✓ 14,820 . .	14,420 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—						
1. LIGHTING—						
a. Establishment						The provision made in column 5 would suffice. In the budget estimate, the charges for Lighting were calculated at a higher rate, but the contract is at a lower rate
b. Contingencies	1,501 11 1	1,232 10 11	798 4 11	✓ 2,300 . .	2,300 . .	
2. i. MARKETS—						
a. Establishment	215 1 9	103 1 2	114 14 5	✓ 330 . .	330 . .	
b. Contingencies	17 2 8	. 12 .	22 13 4	✓ 40 . .	40 . .	
ii. SLAUGHTER-HOUSES—						
a. Establishment						
b. Contingencies						
3. CHOULTRIES—						
a. Establishment						
b. Contingencies						
c. Feeding Travellers						
4. TRAVELLERS' BUNGALOWS—						
a. Establishment	24 . .	11 12 .	16 . .	✓ 40 . .	40 . .	A few articles of new furniture and coir matting for the floor, have been supplied. Hence the increase.
b. Contingencies	1 3 8	. . .	58 12 4	✓ 60 . .	20 . .	
5. AVENUES—						
a. Establishment						As some new plants have been planted and a larger number of plants are being watered this year, the increased expenditure is necessary.
b. Contingencies	298 4 4	159 14 .	101 11 8	✓ 400 . .	300 . .	
6. PUBLIC GARDEN—						
a. Establishment	38 . .	22 . .	22 . .	✓ 60 . .	60 . .	
b. Purchase of seeds, repair of well, purchase of bullocks, &c. ..	. . .	. . .	10 . .	✓ 10 . .	40 . .	The provision made in column 5 would suffice
Carried forward ..	2,095 7 4	1,530 2 1	1,144 8 8	✓ 3,240 . .	3,330 . .	

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.	Actuals of the last four months of 1893-94.	Probable charges of the last four months of 1894-95.	Total of columns 2 and 4.	Budget grant 1894-95, excluding subsequent allotments	Explanation of variations between columns 5 and 6.
1	2	3	4	5	6	7
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
Brought forward ..	2,095 7 4	1,530 2 1	1,144 8 8	✓ 3,240 . .	3,330 . .	
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.						
7. SURVEY OF LAND						Rewards for fires extinguished last year were applied for and paid during the current year, vide the concluding sentence of paragraph 62 of the Report reviewed in G.O. dated 12th September 1894, No. 1256 M. Hence the increase.
8. FIRE—						
a. Establishment	24 . .	20 . .	46 . .	✓ 70 . .	40 . .	
b. Purchase of fire-engine, buckets, repairs, &c.	. . .	3 2 6	30 . .	✓ 30 . .	10 . .	New buckets are to be supplied for the fire-engine in charge of the Town Police, and all the engines are in need of repairs. Hence the increase is necessary.
9. OTHER CHARGES—						
i. Work done for private individuals other than private scavenging						
ii. Rewards for destruction of wild animals and snakes ..	30 . .	25 . .	50 . .	✓ 100 . .	100 . .	
iii. Printing	219 9	64 9 6	80 15 3	✓ 300 . .	300 . .	
iv. Compensation for lands ..						
v. Other items	475 9 2	193 6 2	324 6 10	✓ 800 . .	730 . .	New uniform dresses was supplied to the Municipal Sanitary Sub-inspectors and the market-warder. Hence the increase.
Total, Grant IV ..	2864 1 3	1836 14 3	1675 14 9	✓ 4,540 . .	4,310 . .	
GRANT V—						
a. General Establishment—						
i. Office Establishment ..	823 3 5	420 . .	426 12 7	✓ 1,250 . .	1,250 . .	
ii. Inspection						
b Collection of Municipal Taxes—						
i. Establishment	754 3 .	384 10 6	475 13 .	✓ 1,230 . .	1,230 . .	
ii. Purchase of account books, paper, money-boxes, repair to out-posts, &c. ..	240 7 2	4 . 6	39 8 10	✓ 300 . .	300 . .	
c. Collection of Tolls—						
i. Establishment						
ii. Contingencies	12 . .	. . .	8 . .	✓ 20 . .	. . .	New toll-boards were supplied to one of the gates. Hence the provision made in Column 5.
d. Office contingencies other than (*b*) (ii)	138 15 1	125 2 11	161 . 11	✓ 300 . .	300 . .	
e. Contributions for Central office and Audit establishments ..	196 . .	258 . .	4 . .	✓ 200 . .	200 . .	
Total, Grant V ..	2164 12 8	1191 13 11	1135 3 4	✓ 3,300 . .	3,280 . .	
REPAYMENT OF DEBT—						
a. Instalments paid during the year.						
b. Invested on account of Sinking Fund (Value of securities purchased)						
c. Charges of investment ..						
INTEREST—						
a. On account of last year ..						
b. ,, of current year ..						

Statement VI.—Revised Estimate—(Charges) for 1894-95—*continued.*

Items.	Actuals of the first eight months of 1894-95.			Actuals of the last four months of 1893-94.			Probable charges of the last four months of 1894-95.			Total of columns 2 and 4.			Budget grant 1894-95, excluding subsequent allotments.			Explanation of variations between columns 5 and 6.
1	2			3			4			5			6			7
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Advances recoverable—																
a. Permanent																
b. Others				333	9	9										
Refunds of other than current collections	2	8	.	174	15	10	14	7	8	150	.	.	150	.	.	
Discount																A gratuity amounting to Rs 171 was sanctioned for payment to the late 2nd Clerk of the Municipal Office vide G.O. dated 6th April 1894, No. 450 M. Mis.
Pensions and gratuities	171	.	.				9	.	.	180	.	.				
Investments—																
a. In Government securities for purposes other than Sinking Fund				2,300	.	.										
b. ~~(In Savings Bank)~~ Charges of Investment.				283	11	5										
Total Expenditure	23,272	9	5	18,782	6	10	18,177	6	7	41,450	.	.	40,370	.	.	
Balances—																
a. Municipal Fund	1,291	3	8	4,165	9	3	1,658	12	4	2,950	.	.	4,020	.	.	
b. Endowments	300	.	.	300	.	.				300	.	.	2,400	.	.	
c. Water-tax Fund																
Grand Total	24,863	13	1	23,248	.	1	19,836	2	11	44,700	.	.	46,790	.	.	

J. M. Ramachar
Chairman, M.C.

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Mangalore, for the year 1894-95.

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Entries as per Statement II wherever there is alteration													
Grant I. 1. New Works— b. Buildings	3,000	.	.	500	.	.				3,500	.	.	Application dated 20th October 1894, submitted with letter No. 678 of the same date, and the Municipal Council's resolutions accompanying and Paragraph 2 of J.O. dated 16th November 1894, No. 1944 M. Mis.
d. Watersupply	1,000	.	.	800	.	.				1,800	.	.	
2. Repairs— a. Communications	5,000	.	.	1,500	.	.				6,500	.	.	
5. Contributions— b. To Provincial Funds for scrutiny of estimates, &c.		.	.	37	8	.				37	8	.	
Pensions and Gratuities		.	.	171	.	.				171	.	.	

Municipal Office, Mangalore,
24th December 1894.

J. M. Ramachar
Chairman, M.C.

Statement VI-A.—Showing the Budget Grants with subsequent Additions and Deductions for the Town of Mangalore, for the year 1894-95 —*continued.*

(To be prepared in accordance with the instructions in G.O., dated 4th June 1892, No. 978 M.)

Items of expenditure.	Original budget grant as sanctioned by Government.			Subsequent additions.			Subsequent deductions.			Total grant.			Authority for the additions and deductions shown in columns 3 and 4.
1	2			3			4			5			6
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	

The Mangalore Municipal Budget

— 189 - 96. —

5TH MARCH 1895, No. 364 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. T. M. RAMA RAO Avargal, Chairman, Municipal Council, Mangalore, to the Chief Secretary to Government (through the Collector of South Canara and the Revenue Divisional officer, Mangalore), dated 24th December 1894, No. 950.

I have the honour, under section 251 of the Madras District Municipalities Act, 1884, to submit herewith, for the sanction of Government, the budget estimate of receipts and charges of the Mangalore Municipality for 1895–96, accompanied by the connected statements and a copy of the minutes of the resolutions of the municipal council passed on the subject at its meeting held this day.

REVISED ESTIMATE FOR 1894–95.

2. *Statement VI—Receipts.*—The current revenues and receipts are now estimated at Rs. 40,230 against Rs. 39,600 as per budget.

The principal items which show an increase over the budget are the first three taxes, viz., on arts, buildings and lands (increase Rs. 550); fees under Act II of 1888 (increase Rs. 150); rent of lands and buildings (increase Rs. 450); interest on investments (increase Rs. 130); private scavenging fees (increase Rs. 50); and advances (Rs. 400).

Taxes on vehicles, animals and carts, tolls, avenue-receipts and school-fees are some of the sources from which a small reduction in the income, as compared with the budget, is estimated.

The total estimated receipts, inclusive of the balance brought forward, amount to Rs. 44,700 against Rs. 46,790 entered in the budget, the decrease being mainly under the opening balance of endowments, a greater portion of which was invested last year after the preparation of the budget.

The several variations between the columns of the budget and the revised estimate have been duly explained in column 7 of the statement.

3. *Charges.*—The charges are estimated at Rs. 41,450 against Rs. 40,370 in the budget.

The chief items which are responsible for the increase over the budget are New Works—Water-supply and Repairs—Roads and buildings under Grant I; Salary grants and result grants under Grant II; Medicines and supplies for hospitals and dispensaries, and Conservancy under Grant III; Avenues and other charges under Grant IV, and Pensions and gratuities.

Comparative decrease is also observable in the proposed expenditure under Grant I, New Works—Roads, buildings and drainage; under Grant II, Municipal schools on salary-result system; under Grant III, Establishment and diet of patients in the hospitals; and under Grant IV, Lighting.

All these variations have been duly explained in column 7 of the statement. The following, however, are a few of them that require to be made mention of here :—

4. *Grant I.*—The total estimated expenditure amounts to Rs. 13,590 against Rs. 12,800 in the budget.

(1) *New Works*—(*a*) *Communications.*—Rs. 1,500 were originally allotted under this head for seven new roads. Since the difficulty of acquiring the required land, the cost of which alone would be considerable, has presented itself, the projects must be abandoned for the present; and the sum of Rs. 750 retained in the revised estimate is intended for the purpose of paying the value of the land proposed to be acquired for the Kotekhani road, viz., Rs. 550, and Rs. 100 each towards the progress and improvement of the Fernandez and Vaz roads opened in previous years.

(*b*) *Buildings.*—The original provision under this head, which amounted to Rs. 3,000, viz., Rs. 2,500 for the construction of additional latrines and Rs. 500 for the erection of a building for the branch dispensary, has been reduced to Rs. 1,500. For the former purpose only Rs. 500 have been kept in the revised estimate for setting up the latrines ordered last year; the additional provision of Rs. 2,000 made in paragraph 4 (2) of G.O., dated 3rd March 1894, No. 255 M., being considered by the council to be unnecessary, as proper sites for construction of public latrines are not available in the localities where additional latrines may be put up. The provision of Rs. 500 made for the branch dispensary whose estimate is Rs. 2,000 was raised to Rs. 1,000 for expenditure before the close of the current year: *vide* item (5) in the application read in G.O., dated 16th November 1894, Mis. No. 1744 M.

(*c*) *Drainage.*—The provision made on account of the temporary establishment for making survey, &c., in connection with the proposed drainage scheme, has been omitted for the present, in consequence of G.Os., dated 6th November 1894, Mis. No. 1643 M., and 8th November 1894, No. 1668 M., and only Rs. 500 retained in the revised estimate for construction of masonry side-drains.

The necessity for increased provision made under New Works—Water-supply and Repairs—Communications and buildings, has been explained in column 7 of the statement.

5. After providing for all items of municipal expenditure that might possibly be incurred before the close of the year, the revised estimate closes with a balance of Rs. 2,950 under municipal fund, and Rs. 300 under endowments.

BUDGET ESTIMATE FOR 1895–96.

6. *Statement I—Receipts.*—The revenues and receipts for the next year are estimated at Rs. 41,530 against Rs. 40,230, as per revised estimate.

(i) An increase amounting altogether to Rs. 950 has been shown over the current year's figure under the first three taxes, viz., on arts, buildings and lands, as the registers of these taxes are proposed to be revised next year.

The increase appearing under private scavenging fees, which are collected at one-third the house-tax, has reference to the increase shown under the income from tax on buildings.

(ii) Every alternate year tolls bring in an increased revenue. Hence Rs. 2,800 have been placed against that head, against Rs. 2,530 in the current year.

(iii) Rupees 1,600 exhibited under 5, Grants and contributions—(*b*) From local boards—(ii) Medical, are made up of the usual contribution of Rs. 600 paid by the district board for the maintenance of the municipal hospital, and of Rs. 1,000 sanctioned in G.O., dated 29th June 1894, Mis. No. 1200 L., on account of the newly-opened women and children's hospital.

The remaining items on the receipt side are either usual or of a fluctuating nature, and need therefore no particular mention.

7. *Statement II—Expenditure.*—The total charges for the next year are estimated at Rs. 40,220 against Rs. 41,450 for the current year.

8. *Grant I, Public Works.*—A provision of Rs. 12,100 has been proposed under this grant against Rs. 13,590 in the revised estimate.

Statement II-A, Part I—(1) *New Works*—(*a*) *Communications.*—Rs. 1,000 allotted under this head are meant for completion, during the next year, of the Kotekhani, Fernandez, Vaz and Yemmekere roads, already partly opened, and for the making of

one new road, to connect Coelho street and Dongrakeri gardens, by widening and improving the existing lane, with the land promised to be given free of cost by the owners of the neighbourhood.

(*b*) *Buildings, Rs.* 2,000.—Rs. 1,000 for the branch dispensary which is to be completed next year, and the remaining Rs. 1,000 for buildings for some of the salary results primary schools which are at present held in rented houses. For this latter purpose a provision of Rs. 1,500 has been recommended by the Educational officers, but the council considers Rs. 1,000 sufficient for the present, for reasons stated in its resolution.

The allotment of Rs. 500 made for construction of masonry side-drains is usual, and the sum of Rs. 1,000 shown under water-supply is to be utilized for the building up of the three wells already sunk.

The provision made for repairs to roads and buildings and for tools and plant and other stores, although less than the current year's, would suffice.

(3) *Establishment.*—The pay of the overseer has been raised from Rs. 30 to Rs. 35. Considering the nature and amount of work, the proposed increase is reasonable and the overseer deserves it.

A clerk on Rs. 8 and a peon on Rs. 5 have also been sanctioned. These appointments are quite necessary. Hitherto, only one clerk was doing the clerical duties of both the overseer and the sanitary inspector, and his pay, Rs. 8, was debited to Grants I and III in equal proportions. Most of the overseer's time is occupied in out-door work and in preparing plans and estimates. The progress reports and other similar work always happens to be not done in proper time, for want of sufficient assistance. The council is therefore of opinion that the overseer cannot do his work properly unless a separate clerk is allowed to him.

Up to this, it has been the practice to employ one of the coolies of the gangs under them to accompany the overseer and the sanitary inspector in their out-door duties. I considered this practice objectionable and brought the matter to the notice of the council, with the result that it has sanctioned the appointment of separate peons—one for the overseer and one for the sanitary inspector.

Hence the increase of Rs. 160 under (3) Establishment, as compared with the current year's figure.

The remaining items under Grant I are usual.

9. *Grant II, Education.*—The expenditure estimated under this grant is Rs. 4,350, exclusive of Rs. 1,000 set apart for school-buildings. The total proposed expenditure exceeds the prescribed limit.

The next year's estimated expenditure is less than that shown in the revised estimate, because during the current year increase in the expenditure under (3) Salary-grants and (4) Results-grants has occurred in consequence of arrear claims having had to be met: *vide* explanation given against these heads in column 7 of Statement VI.

Under (1) Training schools—(*b*) Stipends to Normal students, provision of Rs. 50 made in the current year's budget has been repeated for the next year also, in order to meet the travelling expenses that will have to be paid to the three masters of Hindustani schools proposed to be sent for training in the event of their becoming eligible for admission to the training institution by passing the General Education test for which they have lately appeared.

Under (2) Municipal schools—(ii) On salary-results system, with the exception of an assistant master on Rs. 5 sanctioned for one of the Hindustani schools, the current year's provision has been repeated.

The council has not acceded to the proposal of the Educational officers regarding the appointment of a drawing master on Rs. 20 for all the salary-results schools and of a master on Rs. 10 to teach Canarese to the pupils in Hindustani schools, on the ground of there being, in the council's opinion, no practical necessity for these additional teachers and also because the provision already made for education exceeds the prescribed limit, and the council does not think it desirable to make any further addition thereto.

The provision made under the remaining heads of Grant II is usual and would suffice.

10. *Grant III, Medical Services, Sanitation, &c.*—A sum of Rs. 15,580 has been proposed for expenditure under this grant, against Rs. 14,820 in the revised estimate, the increase chiefly appearing under (1) Hospitals and dispensaries and (5) Conservancy.

(1) *Hospitals and Dispensaries.*—A peon on Rs. 5 has been added to the sanctioned scale of establishment for the women and children's hospital, and a saving of Rs. 4 made by having only one servant on Rs. 4 as sweeper and scavenger. The provision in the last budget of only eleven months' expenditure on account of the new hospital and the proposed payment of charge allowance at Rs. 25 per month to the lady apothecary, as recommended in my letter, No. 679, of 20th October last, account for the increase in the next year's allotment under (*a*) Establishment, as compared with the current year's estimates.

Provision under the remaining three items of this head has been made as recommended by the District Surgeon and is adequate.

(3) *Vaccination*—(*a*) *Establishment.*—The proposal to raise the pay of the first vaccinator from Rs. 16 to Rs. 18, which was disallowed by Government on the last occasion with the remark that he is already well paid, has again been mooted by the council in consideration of his 23 years' approved service.

(5) *Conservancy, &c.*—(*a*) (i) *Establishment.*—The council has sanctioned an additional expenditure of Rs. 4 per month for giving a separate clerk to the sanitary inspector, as the present arrangement of one clerk for both him and the Public Works overseer is not found to work satisfactorily. A peon on Rs. 5 has also been sanctioned. The necessity for this additional charge has already been explained : *vide* paragraph 8 *supra*.

Under (*b*) Private scavenging—(ii) Contingencies, &c., Rs. 200 have been set apart for the provision of a new night-soil cart which is necessary.

The remaining items under Grant III are usual, and the proposed allotments would suffice.

11. *Grant IV, Lighting and Miscellaneous Municipal Purposes.*—Rs. 4,460 have been allotted against Rs. 4,540 for the current year.

(2) (i) *Markets.*—The warder of the municipal market, as well as its gardener, have been allowed an increase of Re. 1 each to their pay of Rs. 7 and Rs. 6, respectively, the former in consideration of his being a painstaking servant and always keeping the market in a good condition, and the latter on account of his about ten years' service on the same pay, ever since the garden was departmentally managed. Hence the increase of Rs. 20 over the current year's figure under (*a*) Establishment.

The following are the particulars of the usual provision of Rs. 800 made under (9) Other charges—(v) Other items :—

	Rs.	Rs.
Time-gun—		
(*a*) Establishment	80	
(*b*) Contingencies	320	
	—	400
Powder Magazine—		
(*a*) Establishment	220	
(*b*) Contingencies	30	
	—	250
Other Miscellaneous items, such as maintenance of St. Paul's church-tower clock, Government assessment on municipal lands, &c.	150	
	—	150
Total ..		800

The remaining items under Grant IV are usual, and call for no particular remark.

12. *Grant V, Supervision and Management.*—The provision proposed under this grant amounts to Rs. 3,580 against Rs. 3,300 for the current year.

(*a*) *General Establishment.*—(i) *Office Establishment.*—The increase appearing under this head is intended to meet the salary of the manager at the rate of Rs. 50, instead of Rs. 40 which he gets at present. This is the third time the council has made the proposal that the manager's pay should be Rs. 50 a month, that made on the last two occasions having been disallowed by Government on the score of insufficiency of the manager's service which now amounts to four years.

I note below the details of the duties of the post, in order that Government might judge for itself of the responsibilities and the nature of the work devolving on the official :—

I. Accounts—

(i) Checking bills and vouchers of expenditure, preparing cheques, disbursing money and keeping the day-book of expenditure.
(ii) Keeping the cash-book.
(iii) Work connected with the bill-collectors' daily work, as prescribed in the Stokes' memorandum on office management.
(iv) Preparing detailed classification ledgers and monthly accounts-current of receipts and expenditure.
(v) Registers of advances and deposits.
(vi) Register of adjustments, &c.
(vii) Annual accounts, statements, administration report and budget estimates, &c.

II. Correspondence.

III. Miscellaneous—

(i) Reading petitions, &c., to the Chairman.
(ii) Checking the daily diaries of the Public Works overseer and the sanitary inspector.
(iii) Leave and appointment book.
(iv) Arrangement of business, preparing notice and agenda paper for the council's meetings, and attendance on councillors at the meetings.
(v) Other work of a miscellaneous nature.

IV. Supervision and Management.

The council's resolution and the recommendation made by my predecessor in paragraph 11 of the last budget-covering letter, read in G.O., dated 3rd March 1894, No 255 M., leave me little to add to what has already been urged in favour of the proposal to give a proper remuneration to the manager. I may be permitted to add, however, that, considering the several disadvantages the municipal servants have to work under, notably the want of prospects of pension and the absence of scope for advancement in the department, a special treatment as well as occasional encouragement are very necessary in their case for their continued attachment and usefulness to the service to which they adhere, particularly in the case of the servants such as the manager, and considering also the responsible and diverse nature of the duties of the manager's post and the salaries allowed to the employés of similar or even lower status in the departments of Government and in private firms and corporations, the present salary of the manager, viz., Rs. 40, is indeed inadequate to secure the willing services of a competent individual ; moreover, the manager deserves the proposed salary in consideration of his general usefulness and efficiency. The auditor of the last year's accounts has remarked that "the general result of the audit is, on the whole, satisfactory. The accounts of 1893–94 show considerable improvement over those of the previous years, the manager sparing no pains to bring about this result. The demand registers and other account books were admirably well kept, and this is very creditable to the subordinates concerned."

I trust that, under these circumstances, Government will be pleased to deal favorably this time with the council's recommendation.

(*b*) *Collection of Taxes*—(i) *Establishment.*—Provision has been made under this head for a temporary clerk on Rs. 10 who is necessary in connection with the general revision of the house and land tax registers proposed to be undertaken next year.

The contribution of Rs. 250 for central office and audit establishments has been calculated, with reference to G.O., dated 4th December 1894, No. 2527 L., at ·59 per cent. on the actual receipts of 1893–94, viz., Rs. 41,191.

The remaining items under Grant V are usual.

13. *Closing Balance.*—The budget closes with a balance of Rs. 4,260 under municipal fund and Rs. 300 under endowments, which is over and above the prescribed limit.

14. A statement of proposition for revision of the establishments above referred to is herewith submitted for favour of sanction.

Submitted to Government through the Collector of South Canara.

(Signed) D. ANANTHAYA,
Deputy Collector.

2nd January 1895.

Endt. on C.R. No. 4-Eng.

Forwarded.

(Signed) G. W. DANCE,
Acting Collector.

MANGALORE,
8th January 1895.

— —

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, Madras, to the Chief Secretary to Government, dated Madras, 16th January 1895, No. 330.

Adverting to the budget estimate of the Mangalore Municipality for 1895-96, I have the honour to state that the provision made therein for education may be adopted with the following modifications:—

(i) The inspecting officers consider that as Canarese is the vernacular of the district and the recognized official language, it would be of considerable advantage to Mappilla and Muhammadan pupils to be taught this language in their schools. I beg, therefore, to recommend that a Canarese teacher may be appointed on a salary of Rs. 10 per mensem to teach Canarese in the Hindustani schools. A provision of Rs. 110 should be added for this purpose.

(ii) The reduction in the allotment for salary grants has not been explained. I would repeat the current year's figure, viz., Rs. 500, under this head.

(iii) The appointment of a drawing master for the schools in the municipality is necessary. I beg, therefore, to recommend a provision of Rs. 260 (Rs. 220 for his salary for eleven months at Rs. 20 per mensem and Rs. 40 for drawing materials), credit being taken for a grant of Rs. 130 from Provincial funds, subject to the provisions of the Code.

2. With these additions the net expenditure under Grant II will be Rs. 4,090 (Rs. 4,920—830), which is only 12 per cent. of the estimated income of the municipality from taxation, markets and rents. The net charges, if the expenditure of Rs. 1,000 proposed under Grant I be included, will be Rs. 5,090, which is about 15 per cent. of the estimated income from the above sources. The council's statement that the provision made for education exceeds the prescribed limit is not understood.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 31st January 1895, No. 72.

With reference to Grant III of the budget estimate of the Mangalore Municipality for the year 1895–96, I have the honour to state that no provision is made for

compensation in lieu of quarters to the medical subordinates for which a sum of Rs. 180 should now be provided.

2. The other items call for no further remarks.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Acting Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 19th February 1895, No. 351-S.

Referring to the Mangalore Municipal budget for 1895–96, I have the honour to state that the provision therein made for vaccination is sufficient and calls for no special comment. About a fifth of the estimated receipts is set apart for expenditure on conservancy.

2. Under Grant I no provision has been made for the construction of public latrines, of which there were only fourteen towards the close of last year (1894). As this number is insufficient for a population of 40,922, I would suggest that the erection of at least three more next year be provided for.

ORDER—dated 5th March 1895, No. 364 M., Local and Municipal.

The estimated receipts and charges of the Mangalore Municipality for 1895–96, as passed by Government, are compared below with the budget and revised estimates for the year 1894–95 and the actuals of 1893–94:—

	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	4,807	7,190	4,470	3,250
Tax on Arts	7,310	7,200	7,500	8,000
,, on Buildings and Lands	15,581	14,800	15,050	15,500
,, on Vehicles and Animals	2,637	2,850	2,600	2,600
,, on Carts	998	1,100	1,000	1,000
Tolls	2,977	2,800	2,530	2,800
Realizations under Special Acts	122	30	180	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,571	1,970	2,310	2,190
Conservancy Receipts	412	500	450	500
Fees and Revenue from Educational Institutions	834	500	380	400
,, ,, from Medical Institutions	24	30	90	60
Income from Markets and Slaughter-houses	3,173	3,100	3,010	3,000
License fees	944	1,000	1,000	1,000
Other fees	377	350	320	330
Fines under Municipal and other Acts	239	200	200	200
Interest on Investments and Premium on Loans	120	120	250	220
Grants and Contributions from Government	239	300	210	260
,, ,, from Local Boards	600	1,100	1,000	1,600
,, ,, from other bodies	220	..	..	..
Recoveries for Services to Private Individuals	1,627	1,600	1,680	1,720
Miscellaneous	150	50	70	50
Advances Recovered	436	..	400	..
Total	45,998	46,790	44,700	44,780
Charges.				
GRANT I—				
New Works—				
Communications	1,905	1,500	750	1,000
Buildings	880	3,000	1,500	2,250
Drainage	973	750	500	500
Water-supply	825	1,000	1,800	1,000
Repairs—				
Communications	6,970	5,000	7,000	5,800
Buildings	1,173	400	800	500
Drainage	420	500	500	500
Water-supply	50	50	50	50
Establishment	420	400	400	400
Tools and Plant and other Stores	175	200	200	190
Contributions for Public Works	..	..	90	..
Total	13,821	12,800	13,590	12,190

—	Actuals, 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT II—				
Training Schools	..	50	..	50
Municipal Schools—				
On the Salary-results System	3,025	2,250	1,600	1,650
Salary Grants	252	500	680	300
Results Grants	1,576	1,800	2,000	1,800
Inspection	186	310	320	250
Miscellaneous	32	300	270	300
Total	5,071	5,210	4,870	4,350
GRANT III—				
Hospitals and Dispensaries	3,927	5,870	6,100	6,740
Contributions	137	150	150	140
Vaccination	385	400	406	420
Registration of Births and Deaths	216	250	270	250
Conservancy, Road-cleaning and Road-watering	7,410	7,750	7,900	8,200
Total	12,075	14,420	14,820	15,750
GRANT IV—				
Lighting	2,283	2,500	2,300	2,300
Markets and Slaughter-houses	358	370	370	350
Travellers' Bungalows	36	60	100	60
Avenues	339	300	400	400
Public Garden, Survey of Land, Fire and other charges	1,127	1,280	1,370	1,330
Total	4,136	4,510	4,540	4,440
GRANT V—				
Supervision and Management	3,333	3,280	3,300	3,450
Advances Recoverable	334	..	..	..
Refunds	178	150	150	150
Pensions and Gratuities	..	..	180	..
Investments	2,584	..	..	..
Balance	4,466	6,420	3,250	4,450
Total	45,998	46,790	44,700	44,780

REVISED ESTIMATE FOR 1894–95.

2. The current receipts and charges are now estimated at Rs. 40,230 and Rs. 41,450, respectively, against Rs. 39,600 and Rs. 40,370 anticipated in the sanctioned budget, the increase in the receipts ~~which~~ occurs chiefly under the tax on arts, rent of lands and buildings, and advances recovered ~~being~~ partially counterbalanced by a decrease under the tax on animals and tolls, while that in the charges appears mainly under Grants I and III. From the remarks in the last column of statement VI and the proposition statement submitted by the Chairman, it appears that the services of four teachers on Rs. 15, 8, 7 and 6, respectively, were dispensed with during the current year, and that the salary of the supervisor of municipal schools was reduced from Rs. 20 to Rs. 15. The sanction of Government, which is now accorded, should have been previously obtained for these alterations in the establishment, and reference should have been made to them in the Chairman's letter.

BUDGET ESTIMATE FOR 1895–96.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 41,530 against Rs. 40,230 in the revised estimate, the increase being mainly under the taxes on arts, buildings and lands and contributions from local boards.

4. *Charges* (1).—The probable charges are entered as Rs. 40,220 against the revised estimate of Rs. 41,450, the decrease being chiefly under Grant I.

(2) *Grant I.*—It is observed that the municipal council has totally disregarded the orders of Government in paragraph 4 (2) of G.O., dated 3rd March 1894, No. 255 M., that additional latrines should be constructed. The Collector will be requested to report upon the alleged difficulty of procuring sites for these ~~that~~ is advanced as a plea for the council's action, and meanwhile a provision of Rs. 250 will be made under the appropriate head. The municipal council's proposals to raise the

salary of the Public Works Overseer from Rs. 30 to Rs. 35 per mensem, to allow him a separate clerk on Rs. 8 and ~~to entertain~~ a separate peon on Rs. 5 ~~to attend on the Public Works Overseer~~ cannot be approved in the absence of sufficient proof of the necessity for them.

(3) *Grant II.*—The proposal of the municipal council to entertain an additional teacher on Rs. 5 in one of the Hindustani schools is sanctioned. The suggestions and remarks of the Director in his letter read above will be referred to the municipal council for consideration.

(4) *Grant III.*—The provision for hospitals and dispensaries will be raised by Rs. 180, as recommended by the Surgeon-General in paragraph 1 of his letter read above, though it probably will not be necessary to pay the maximum compensation for quarters allowable under the rules. The council's proposals to employ a peon on Rs. 5 per mensem in the Women and Children's Hospital and to dispense with the services of the hospital scavenger on Rs. 4 are approved. The provision of Rs. 10 for contribution on account of the cutlers' establishment will be struck out with reference to G.O., dated 18th January 1895, No. 97 L. The Government sees no reason to reconsider its order in the matter of raising the pay of the first-class vaccinator, and the provision made for a peon and a clerk for the Sanitary Inspector will be disallowed, as the necessity for their appointment has not been satisfactorily made out.

(5) *Grant IV.*—The proposed increase of 1 rupee each per mensem ~~to~~ the pay of the warder of the municipal market and the gardener cannot be approved, as they are, in the opinion of Government, already sufficiently well paid.

(6) *Grant V.*—The Government sees no reason to reconsider its decision in G.O., dated 3rd March 1894, No. 255 M., that no increase in the salary of the manager is called for. The municipality is a comparatively small one, so that his work cannot be heavy, and he has only four years' service. The entertainment of a temporary clerk on Rs. 10 per mensem for the revision of the house and land tax registers is sanctioned. The contribution for the central office establishments should, according to G.O., dated 4th December 1894, No. 2527 L., be Rs. 240 and not Rs. 250.

5. The budget, as revised by Government, closes with a balance of Rs. 4,450, or 10·7 per cent. of the estimated receipts.

(True Extract.)

for *Chief Secretary.*

To the Chairman, Municipal Council, Mangalore.
" Collector of South Canara.
" President, District Board, South Canara.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.
Editors' Table.

Exd. C. M. Brisson.

Govt. of {1895} Madras.

LOCAL AND MUNICIPAL.

Issued

Recd.

Encl.

G.O., 5th March 1895, No. 364 M.

MARCH.

Municipal Budget.

Reviewing the Mangalore — for 1895–96.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following paper:—

From M.R.Ry. T. M. RAMA RAO Avargal, Chairman, Municipal Council, Mangalore, to the Chief Secretary to Government (through the Collector of South Canara and the Revenue Divisional officer, Mangalore), dated 24th December 1894, No. 950.

I have the honour, under section 251 of the Madras District Municipalities Act, 1884, to submit herewith, for the sanction of Government, the budget estimate of receipts and charges of the Mangalore Municipality for 1895–96, accompanied by the connected statements and a copy of the minutes of the resolutions of the municipal council passed on the subject at its meeting held this day.

REVISED ESTIMATE FOR 1894–95.

2. *Statement VI—Receipts.*—The current revenues and receipts are now estimated at Rs. 40,230 against Rs. 39,600 as per budget.

The principal items which show an increase over the budget are the first three taxes, viz., on arts, buildings and lands (increase Rs. 550); fees under Act II of 1888 (increase Rs. 100); rent of lands and buildings (increase Rs. 450); interest on investments (increase Rs. 130); private scavenging fees (increase Rs. 50); and advances (Rs. 400).

Taxes on vehicles, animals and carts, tolls, avenue-receipts and school-fees are some of the sources from which a small reduction in the income, as compared with the budget, is estimated.

The total estimated receipts, inclusive of the balance brought forward, amount to Rs. 44,700 against Rs. 46,790 entered in the budget, the decrease being mainly under the opening balance of endowments, a greater portion of which was invested last year after the preparation of the budget.

The several variations between the columns of the budget and the revised estimate have been duly explained in column 7 of the statement.

3. *Charges.*—The charges are estimated at Rs. 41,450 against Rs. 40,370 in the budget.

The chief items which are responsible for the increase over the budget are New Works—Water-supply and Repairs—Roads and buildings under Grant I; Salary grants and result grants under Grant II; Medicines and supplies for hospitals and dispensaries, and Conservancy under Grant III; Avenues and other charges under Grant IV, and Pensions and gratuities.

Comparative decrease is also observable in the proposed expenditure under Grant I, New Works—Roads, buildings and drainage; under Grant II, Municipal schools on salary-result system; under Grant III, Establishment and diet of patients in the hospitals; and under Grant IV, Lighting.

All these variations have been duly explained in column 7 of the statement. The following, however, are a few of them that require to be made mention of here:—

4. *Grant I.*—The total estimated expenditure amounts to Rs. 13,590 against Rs. 12,800 in the budget.

(1) *New Works*—(*a*) *Communications.*—Rs. 1,500 were originally allotted under this head for seven new roads. Since the difficulty of acquiring the required land, the cost of which alone would be considerable, has presented itself, the projects must be abandoned for the present; and the sum of Rs. 750 retained in the revised estimate is intended for the purpose of paying the value of the land proposed to be acquired for the Kotekhani road, viz., Rs. 550, and Rs. 100 each towards the progress and improvement of the Fernandez and Vaz roads opened in previous years.

(*b*) *Buildings.*—The original provision under this head, which amounted to Rs. 3,000, viz., Rs. 2,500 for the construction of additional latrines and Rs. 500 for the erection of a building for the branch dispensary, has been reduced to Rs. 1,500. For the former purpose only Rs. 500 have been kept in the revised estimate for setting up the latrines ordered last year; the additional provision of Rs. 2,000 made in paragraph 4 (2) of G.O., dated 3rd March 1894, No. 255 M., being considered by the council to be unnecessary, as proper sites for construction of public latrines are not available in the localities where additional latrines may be put up. The provision of Rs. 500 made for the branch dispensary whose estimate is Rs. 2,000 was raised to Rs. 1,000 for expenditure before the close of the current year: *vide* item (5) in the application read in G.O., dated 16th November 1894, Mis. No. 1744 M.

(*c*) *Drainage.*—The provision made on account of the temporary establishment for making survey, &c., in connection with the proposed drainage scheme, has been omitted for the present, in consequence of G.Os., dated 6th November 1894, Mis. No. 1643 M., and 8th November 1894, No. 1668 M., and only Rs. 500 retained in the revised estimate for construction of masonry side-drains.

The necessity for increased provision made under New Works—Water-supply and Repairs—Communications and buildings, has been explained in column 7 of the statement.

5. After providing for all items of municipal expenditure that might possibly be incurred before the close of the year, the revised estimate closes with a balance of Rs. 2,950 under municipal fund, and Rs. 300 under endowments.

Budget Estimate for 1895–96.

6. *Statement I—Receipts.*—The revenues and receipts for the next year are estimated at Rs. 41,530 against Rs. 40,230, as per revised estimate.

(i) An increase amounting altogether to Rs. 950 has been shown over the current year's figure under the first three taxes, viz., on arts, buildings and lands, as the registers of these taxes are proposed to be revised next year.

The increase appearing under private scavenging fees, which are collected at one-third the house-tax, has reference to the increase shown under the income from tax on buildings.

(ii) Every alternate year tolls bring in an increased revenue. Hence Rs. 2,800 have been placed against that head, against Rs. 2,530 in the current year.

(iii) Rupees 1,600 exhibited under 5, Grants and contributions—(*b*) From local boards—(ii) Medical, are made up of the usual contribution of Rs. 600 paid by the district board for the maintenance of the municipal hospital, and of Rs. 1,000 sanctioned in G.O., dated 29th June 1894, Mis. No. 1200 L., on account of the newly-opened women and children's hospital.

The remaining items on the receipt side are either usual or of a fluctuating nature, and need therefore no particular mention.

7. *Statement II—Expenditure.*—The total charges for the next year are estimated at Rs. 40,220 against Rs. 41,450 for the current year.

8. *Grant I, Public Works.*—A provision of Rs. 12,100 has been proposed under this grant against Rs. 13,590 in the revised estimate.

Statement II-A, Part I—(1) *New Works*—(*a*) *Communications.*—Rs. 1,000 allotted under this head are meant for completion, during the next year, of the Kotekhani, Fernandez, Vaz and Yemmekere roads, already partly opened, and for the making of

one new road, to connect Coelho street and Dongrakeri gardens, by widening and improving the existing lane, with the land promised to be given free of cost by the owners of the neighbourhood.

(*b*) *Buildings, Rs.* 2,000.—Rs. 1,000 for the branch dispensary which is to be completed next year, and the remaining Rs. 1,000 for buildings for some of the salary results primary schools which are at present held in rented houses. For this latter purpose a provision of Rs. 1,500 has been recommended by the Educational officers, but the council considers Rs. 1,000 sufficient for the present, for reasons stated in its resolution.

The allotment of Rs. 500 made for construction of masonry side-drains is usual, and the sum of Rs. 1,000 shown under water-supply is to be utilized for the building up of the three wells already sunk.

The provision made for repairs to roads and buildings and for tools and plant and other stores, although less than the current year's, would suffice.

(3) *Establishment.*—The pay of the overseer has been raised from Rs. 30 to Rs. 35. Considering the nature and amount of work, the proposed increase is reasonable and the overseer deserves it.

A clerk on Rs. 8 and a peon on Rs. 5 have also been sanctioned. These appointments are quite necessary. Hitherto, only one clerk was doing the clerical duties of both the overseer and the sanitary inspector, and his pay, Rs. 8, was debited to Grants I and III in equal proportions. Most of the overseer's time is occupied in out-door work and in preparing plans and estimates. The progress reports and other similar work always happens to be not done in proper time, for want of sufficient assistance. The council is therefore of opinion that the overseer cannot do his work properly unless a separate clerk is allowed to him.

Up to this, it has been the practice to employ one of the coolies of the gangs under them to accompany the overseer and the sanitary inspector in their out-door duties. I considered this practice objectionable and brought the matter to the notice of the council, with the result that it has sanctioned the appointment of separate peons—one for the overseer and one for the sanitary inspector.

Hence the increase of Rs. 160 under (3) Establishment, as compared with the current year's figure.

The remaining items under Grant I are usual.

9. *Grant II, Education.*—The expenditure estimated under this grant is Rs. 4,350, exclusive of Rs. 1,000 set apart for school-buildings. The total proposed expenditure exceeds the prescribed limit.

The next year's estimated expenditure is less than that shown in the revised estimate, because during the current year increase in the expenditure under (3) Salary-grants and (4) Results-grants has occurred in consequence of arrear claims having had to be met: *vide* explanation given against these heads in column 7 of Statement VI.

Under (1) Training schools—(*b*) Stipends to Normal students, provision of Rs. 50 made in the current year's budget has been repeated for the next year also, in order to meet the travelling expenses that will have to be paid to the three masters of Hindustani schools proposed to be sent for training in the event of their becoming eligible for admission to the training institution by passing the General Education test for which they have lately appeared.

Under (2) Municipal schools—(ii) On salary-results system, with the exception of an assistant master on Rs. 5 sanctioned for one of the Hindustani schools, the current year's provision has been repeated.

The council has not acceded to the proposal of the Educational officers regarding the appointment of a drawing master on Rs. 20 for all the salary-results schools and of a master on Rs. 10 to teach Canarese to the pupils in Hindustani schools, on the ground of there being, in the council's opinion, no practical necessity for these additional teachers and also because the provision already made for education exceeds the prescribed limit, and the council does not think it desirable to make any further addition thereto.

The provision made under the remaining heads of Grant II is usual and would suffice.

10. *Grant III, Medical Services, Sanitation, &c.*—A sum of Rs. 15,580 has been proposed for expenditure under this grant, against Rs. 14,820 in the revised estimate, the increase chiefly appearing under (1) Hospitals and dispensaries and (5) Conservancy.

(1) *Hospitals and Dispensaries.*—A peon on Rs. 5 has been added to the sanctioned scale of establishment for the women and children's hospital, and a saving of Rs. 4 made by having only one servant on Rs. 4 as sweeper and scavenger. The provision in the last budget of only eleven months' expenditure on account of the new hospital and the proposed payment of charge allowance at Rs. 25 per month to the lady apothecary, as recommended in my letter, No. 679, of 20th October last, account for the increase in the next year's allotment under (*a*) Establishment, as compared with the current year's estimates.

Provision under the remaining three items of this head has been made as recommended by the District Surgeon and is adequate.

(3) *Vaccination*—(*a*) *Establishment.*—The proposal to raise the pay of the first vaccinator from Rs. 16 to Rs. 18, which was disallowed by Government on the last occasion with the remark that he is already well paid, has again been mooted by the council in consideration of his 23 years' approved service.

(5) *Conservancy, &c.*—(*a*) (i) *Establishment.*—The council has sanctioned an additional expenditure of Rs. 4 per month for giving a separate clerk to the sanitary inspector, as the present arrangement of one clerk for both him and the Public Works overseer is not found to work satisfactorily. A peon on Rs. 5 has also been sanctioned. The necessity for this additional charge has already been explained : *vide* paragraph 8 *supra*.

Under (*b*) Private scavenging—(ii) Contingencies, &c., Rs. 200 have been set apart for the provision of a new night-soil cart which is necessary.

The remaining items under Grant III are usual, and the proposed allotments would suffice.

11. *Grant IV, Lighting and Miscellaneous Municipal Purposes.*—Rs. 4,460 have been allotted against Rs. 4,540 for the current year.

(2) (i) *Markets.*—The warder of the municipal market, as well as its gardener, have been allowed an increase of Re. 1 each to their pay of Rs. 7 and Rs. 6, respectively, the former in consideration of his being a painstaking servant and always keeping the market in a good condition, and the latter on account of his about ten years' service on the same pay, ever since the garden was departmentally managed. Hence the increase of Rs. 20 over the current year's figure under (*a*) Establishment.

The following are the particulars of the usual provision of Rs. 800 made under (9) Other charges—(v) Other items :—

	Rs.	Rs.
Time-gun—		
(*a*) Establishment	80	
(*b*) Contingencies	320	
		400
Powder Magazine—		
(*a*) Establishment	220	
(*b*) Contingencies	30	
		250
Other Miscellaneous items, such as maintenance of St. Paul's church-tower clock, Government assessment on municipal lands, &c.	150	150
Total ..		800

The remaining items under Grant IV are usual, and call for no particular remark.

12. *Grant V, Supervision and Management.*—The provision proposed under this grant amounts to Rs. 3,580 against Rs. 3,300 for the current year.

(*a*) *General Establishment.*—(i) *Office Establishment.*—The increase appearing under this head is intended to meet the salary of the manager at the rate of Rs. 50, instead of Rs. 40 which he gets at present. This is the third time the council has made the proposal that the manager's pay should be Rs. 50 a month, that made on the last two occasions having been disallowed by Government on the score of insufficiency of the manager's service which now amounts to four years.

I note below the details of the duties of the post, in order that Government might judge for itself of the responsibilities and the nature of the work devolving on the official :—

I. Accounts—

(i) Checking bills and vouchers of expenditure, preparing cheques, disbursing money and keeping the day-book of expenditure.
(ii) Keeping the cash-book.
(iii) Work connected with the bill-collectors' daily work, as prescribed in the Stokes' memorandum on office management.
(iv) Preparing detailed classification ledgers and monthly accounts-current of receipts and expenditure.
(v) Registers of advances and deposits.
(vi) Register of adjustments, &c.
(vii) Annual accounts, statements, administration report and budget estimates, &c.

II. Correspondence.

III. Miscellaneous—

(i) Reading petitions, &c., to the Chairman.
(ii) Checking the daily diaries of the Public Works overseer and the sanitary inspector.
(iii) Leave and appointment book.
(iv) Arrangement of business, preparing notice and agenda paper for the council's meetings, and attendance on councillors at the meetings.
(v) Other work of a miscellaneous nature.

IV. Supervision and Management.

The council's resolution and the recommendation made by my predecessor in paragraph 11 of the last budget-covering letter, read in G.O., dated 3rd March 1894, No. 255 M., leave me little to add to what has already been urged in favour of the proposal to give a proper remuneration to the manager. I may be permitted to add, however, that, considering the several disadvantages the municipal servants have to work under, notably the want of prospects of pension and the absence of scope for advancement in the department, a special treatment as well as occasional encouragement are very necessary in their case for their continued attachment and usefulness to the service to which they adhere, particularly in the case of the servants such as the manager, and considering also the responsible and diverse nature of the duties of the manager's post and the salaries allowed to the employés of similar or even lower status in the departments of Government and in private firms and corporations, the present salary of the manager, viz., Rs. 40, is indeed inadequate to secure the willing services of a competent individual; moreover, the manager deserves the proposed salary in consideration of his general usefulnes and efficiency. The auditor of the last year's accounts has remarked that "the general result of the audit is, on the whole, satisfactory. The accounts of 1893–94 show considerable improvement over those of the previous years, the manager sparing no pains to bring about this result. The demand registers and other account books were admirably well kept, and this is very creditable to the subordinates concerned."

I trust that, under these circumstances, Government will be pleased to deal favorably this time with the council's recommendation.

(*b*) *Collection of Taxes*—(i) *Establishment.*—Provision has been made under this head for a temporary clerk on Rs. 10 who is necessary in connection with the general revision of the house and land tax registers proposed to be undertaken next year.

The contribution of Rs. 250 for central office and audit establishments has been calculated, with reference to G.O., dated 4th December 1894, No. 2527 L., at ·59 per cent. on the actual receipts of 1893–94, viz., Rs. 41,191.

The remaining items under Grant V are usual.

13. *Closing Balance.*—The budget closes with a balance of Rs. 4,260 under municipal fund and Rs. 300 under endowments, which is over and above the prescribed limit.

14. A statement of proposition for revision of the establishments above referred to is herewith submitted for favour of sanction.

Submitted to Government through the Collector of South Canara.

(Signed) D. ANANTHAYA,
Deputy Collector.

2nd January 1895.

Endt. on C.R. No. 4-Eng.

Forwarded.

(Signed) G. W. DANCE,
Acting Collector.

MANGALORE,
8th January 1895.

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Mangalore.

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LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Current No. 82 M of 1895, dated 24th Dec. 94 from the chairman m c Mangalore

Current No. 168 M of 1895, dated 16th Jan. 95 from the D.P.I.

Current No. 356 M of 1895, dated 31st Jan. 95 from the Surg. Genl.

Current No. 608 M of 1895, dated 19th Febry 95 from the Sanitary Commissr.

Order— 5-3-95 No. 364 M

The Estimated receipts and charges of the Mangalore Municipality for 1895-96, as passed by Government, are compared below with the budget and revised estimates for the year 1894-95 and the actuals of 1893-94.

	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Budget Estimate 1895-96.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	4.807	7.190	4.470	3.250
Tax on Arts	7.310	7.200	7.500	8.000
Tax on Buildings and Lands	15.581	14.800	15.050	15.500
Water-tax on Buildings and Lands	..	..	..	..
Tax on Vehicles and Animals	2.637	2.850	2.600	2.600
Tax on Carts	998	1.100	1.000	1.000
Tolls	2.977	2.800	2.630	2.800
Realizations under Special Acts	122	30	180	100
Rent of Lands, Buildings, &c., and sale-proceeds of Lands, &c.	1.871	1.970	2.310	2.190
Conservancy receipts	412	500	450	500
Fees and Revenue from Educational Institutions ..	834	500	380	400
Fees and Revenue from Medical Institutions	24	30	90	60
Income from Markets and Slaughter-houses.	3.173	3.100	3.010	3.000
License fees	944	1.000	1.000	1.000
Other fees	377	350	320	330
Fines under Municipal and other Acts	239	200	200	200
Interest on Investments and premium on Loans ..	120	120	260	220
Grants and Contributions from Government	239	300	210	260
Do. from Local Boards	600	1.100	1.000	1.600
Do. from other bodies	220	..	..	..
Recoveries for services to private individuals	1.927	1.600	1.680	1.720
Miscellaneous	150	50	70	50
Loans	..	..	..	..
Sale-proceeds of Government Securities, &c., and Realizations of Sinking Fund.	..	..	..	..
Advances Recovered	436	..	400	..
Total ..	45.998	46.790	44.700	44.780

Charges.	Actuals, 1893-94.	Budget Estimate, 1894-95.	Revised Estimate, 1894-95.	Budget estimate 1895-96.
	Rs.	Rs	Rs.	Rs.
GRANT I.				
New Works—				
Communications	1.905	1.500	750	1.000
Buildings	880	3.000	1.500	2.000
Drainage	974	750	500	500
Water-supply	825	1.000	1.800	1.000
Repairs—				
Communications	6.970	5.000	7.000	5.800
Buildings	1.173	400	800	600
Drainage	420	500	500	500
Water-supply	80	50	50	50
Establishment	420	400	400	560
Tools and Plant and other Stores	175	200	200	190
Contributions for Public Works	..	..	90	..
Total	13,822	12,800	13,590	12,100
GRANT II.				
Training Schools	..	50	..	50
Municipal Schools—				
(*a*) On the Salary System	3.025	2,250	1.600	1.650
(*b*) ~~On the Salary Results System~~	..	..	..	..
Salary Grant	252	500	680	300
Results Grants	1.576	1.800	2000	1.800
Combined Grants	..	..	..	..
Inspection	186	310	320	250
Miscellaneous	32	300	270	300
Total	5,071	5,210	4,870	4.350
GRANT III.				
Hospital and Dispensaries	3.927	5,870	6,100	6.660
Contributions	137	150	150	160
Vaccination	385	400	400	420
Registration of Births and Deaths	216	250	270	250
Conservancy, Road cleaning and Road watering	7.410	7.750	7.900	8.200
Total	12,075	14.420	14.820	15,580
GRANT IV.				
Lighting	2.284	2.500	2.300	2.300
Markets and Slaughter-houses	350	370	370	370
Choultries	..	..	..	..
Travellers' Bungalows	36	60	100	60
Avenues	339	300	400	400
Public Garden, Survey of Land, Fire and other charges.	1.127	1.280	1.370	1.330
Total	4.136	4.510	4.540	4.460
GRANT V.				
Supervision and Management	3.333	3.280	3.300	3.580
Repayment of Debt	..	..	..	..
Interest on loan	334	..	..	..
Advances Recoverable	178	150	150	150
Refunds	..	..	..	..
Discount	..	..	180	..
Pensions and Gratuities	2.584	..	..	..
Investments	4.463	6420	3.250	4.660
Balance	..	..	..	..
Total	45.998	46.790	44.700	44.780

Revised Estimate for 1894-95

The current receipts and charges are now estimated at Rs. 40,230 and Rs. 41,450 respectively, against Rs. 39,600 and Rs. 40,370 anticipated in the sanctioned budget, the increase in the receipts ~~occurred~~ which occurs chiefly under the tax on arts, rent of lands and buildings, and advances recovered, being partially counterbalanced by a decrease under the tax on animals & vehicles, while that in the charges appears mainly under grants I and III. From the remarks in the last column of statement VI and the proposition statement submitted by the Chairman, it appears that the services of four teachers on Rs. 15, 8, 7 and 6 respectively were dispensed with during the current year. The sanction of Government, which is now accorded, should have been previously obtained for these alterations in the establishment and reference should have been made to them in the Chairman's letter.

Budget

Budget Estimate for 1895-96

3. Receipts - The receipts for the ensuing year are placed at Rs. 41,530 against Rs. 40,230. in the revised estimate, the increase being mainly under the taxes on arts, buildings and lands and Contributions from Local Boards.

4. Charges - (1) The probable charges are entered as Rs. 40,220 against the revised estimate of Rs. 41,450, the decrease being chiefly under Grant I.

(2) Grant I - The Municipal Council's proposals to raise the salary of the Public Works Overseer from Rs. 30 to Rs. 35 per mensem, ~~and~~ to allow him a separate clerk on Rs. 8 ~~per mensem~~ and to entertain ~~are sanctioned; but the establishment~~ of a separate peon on Rs. 5 ~~per mensem~~ to attend on the Public Works Overseer ~~in the absence of~~ cannot be approved ~~as the Government~~ ~~sufficient proof of the~~ necessity for the ~~is not satisfied as to its necessity~~.

It is observed that the Municipal Council has totally disregarded the orders of Govt. in para 4(2) of G.O. dated 3.3.94. No. 255M that additional latrines should be constructed. The Collector will be requested to report upon the alleged difficulty of procuring sites for these that is advanced as a plea for the Council's action; meanwhile - provision of Rs. 250 will be made ~~for the purpose~~ under the appropriate head.

Vide

With ref. to above addit: the Council's disregard of orders ... [illegible] ... it is at the same time submitted that ... latrines is ... in towns which have as ... [illegible]

The Govt. has no objection to the sanction of the additional establishment of a peon on Rs. 5 for the Town Hall ... [illegible] ... a peon and a sweeper ... [illegible] ... Rs. 20/-

(3) Grant II - The proposal of the Municipal Council to entertain an additional teacher on Rs. 5 in one of the Hindustani schools is sanctioned.

The suggestions ~~made by~~ Remarks of the Director in ~~para. 1 of~~ his letter read above will be referred to the Municipal Council for consideration, ~~and the Chairman's~~ attention will be drawn to Dr. Duncan's remarks in the concluding portion of his ~~letter~~.

(4) Grant III - The provision for Hospitals and dispensaries will be raised by Rs. 180, as recommended by the Surgeon General in para 1 of his letter, ~~read above~~. The Council's proposals to employ a peon on Rs. 5 per mensem in the Women and Children's hospital and to dispense with the services of the hospital scavenger on Rs. 4 ~~per mensem~~ are approved. The provision of Rs. 10 for Contribution on account of the cutler's establishment will be struck out with reference to G.O. dated 18th January 1895 No. 97 L. The remarks of the Sanitary

though it probably will not be necessary to pass the maximum for granting confirmation allowable under the rules.

The Govt. sees no reason to reconsider its order in the matter of raising the pay of the first class vaccinator, the provision made for appointing a peon and a clerk for the sanitary inspector will be disallowed as their necessity for their appointment has not been satisfactorily made out

Commissioner on the allotments for vaccination and Sanitation will be awaited.

(5) Grant IV - The proposed increase of 1 Rupee each per mensem to the pay of the warder of the Municipal market and the gardener cannot be approved, as they are in the opinion of Government already sufficiently well paid.

in/

(6) Grant V - ~~The Municipal Council's~~ proposals to raise the salary of the office manager from Rs. 40 to ~~Rs. 50 and to~~ the entertainment of a temporary clerk on Rs. 10 per mensem for the revision of the house and land tax registers ~~are~~ is sanctioned. The contribution for the Central office establishments should, according to G.O. dated 4th December 1894 No. 2527 L, be Rs. 240 and not Rs. 250.

The Govt. sees no reason to reconsider its decision in G.O. dated 3 3 94 No. 255 R. that no increase in the salary of the manager is called for. The Municipality is a comparatively small one so that his work cannot be heavy, & he has only four years' service.

5. The budget as revised by Government closed with a balance of Rs. ~~4440~~ 4550/7 or ~~10·8~~ 1140/7 per cent of the estimated receipts.

19/2/95 M 21 2 95 DO. 1/3/95

To

The Chairman, Munl: Council, Mangalore
" Collector of South Canara
" President: District Board, South Canara
" Accountant-General
" Director of Public Instruction
" Surgeon-General
" Sanitary Commissioner
" Sanitary Engineer
" Editors' Table.

Dept. 257 3/95

82/18-a356m

Mangalore municipal Budget

1895-96

Note for the C.S.

Please see alteration in para 4(4) of the draft with reference to the remarks of the San. Comm.r since received.

11.2.95

Approved
Sd
5/3

Kit: please check table before entering [illegible]

Done
Sd
7/3/95

5TH MARCH 1895, No. 364 M., LOCAL AND MUNICIPAL.

GOVERNMENT OF MADRAS.

LOCAL AND MUNICIPAL DEPARTMENT.

READ—the following papers :—

From M.R.Ry. T. M. RAMA RAO Avargal, Chairman, Municipal Council, Mangalore, to the Chief Secretary to Government (through the Collector of South Canara and the Revenue Divisional officer, Mangalore), dated 24th December 1894, No. 950.

I have the honour, under section 251 of the Madras District Municipalities Act, 1884, to submit herewith, for the sanction of Government, the budget estimate of receipts and charges of the Mangalore Municipality for 1895–96, accompanied by the connected statements and a copy of the minutes of the resolutions of the municipal council passed on the subject at its meeting held this day.

REVISED ESTIMATE FOR 1894–95.

2. *Statement VI—Receipts.*—The current revenues and receipts are now estimated at Rs. 40,230 against Rs. 39,600 as per budget.

The principal items which show an increase over the budget are the first three taxes, viz., on arts, buildings and lands (increase Rs. 550); fees under Act II of 1888 (increase Rs. 150); rent of lands and buildings (increase Rs. 450); interest on investments (increase Rs. 130); private scavenging fees (increase Rs. 50); and advances (Rs. 400).

Taxes on vehicles, animals and carts, tolls, avenue-receipts and school-fees are some of the sources from which a small reduction in the income, as compared with the budget, is estimated.

The total estimated receipts, inclusive of the balance brought forward, amount to Rs. 44,700 against Rs. 46,790 entered in the budget, the decrease being mainly under the opening balance of endowments, a greater portion of which was invested last year after the preparation of the budget.

The several variations between the columns of the budget and the revised estimate have been duly explained in column 7 of the statement.

3. *Charges.*—The charges are estimated at Rs. 41,450 against Rs. 40,370 in the budget.

The chief items which are responsible for the increase over the budget are New Works—Water-supply and Repairs—Roads and buildings under Grant I; Salary grants and result grants under Grant II; Medicines and supplies for hospitals and dispensaries, and Conservancy under Grant III; Avenues and other charges under Grant IV, and Pensions and gratuities.

Comparative decrease is also observable in the proposed expenditure under Grant I, New Works—Roads, buildings and drainage; under Grant II, Municipal schools on salary-result system; under Grant III, Establishment and diet of patients in the hospitals; and under Grant IV, Lighting.

All these variations have been duly explained in column 7 of the statement. The following, however, are a few of them that require to be made mention of here :—

4. *Grant I.*—The total estimated expenditure amounts to Rs. 13,590 against Rs. 12,800 in the budget.

(1) *New Works—(a) Communications.*—Rs. 1,500 were originally allotted under this head for seven new roads. Since the difficulty of acquiring the required land, the cost of which alone would be considerable, has presented itself, the projects must be abandoned for the present; and the sum of Rs. 750 retained in the revised estimate is intended for the purpose of paying the value of the land proposed to be acquired for the Kotekhani road, viz., Rs. 550, and Rs, 100 each towards the progress and improvement of the Fernandez and Vaz roads opened in previous years.

(b) Buildings.—The original provision under this head, which amounted to Rs. 3,000, viz., Rs. 2,500 for the construction of additional latrines and Rs. 500 for the erection of a building for the branch dispensary, has been reduced to Rs. 1,500. For the former purpose only Rs. 500 have been kept in the revised estimate for setting up the latrines ordered last year; the additional provision of Rs. 2,000 made in paragraph 4 (2) of G.O., dated 3rd March 1894, No. 255 M., being considered by the council to be unnecessary, as proper sites for construction of public latrines are not available in the localities where additional latrines may be put up. The provision of Rs. 500 made for the branch dispensary whose estimate is Rs. 2,000 was raised to Rs. 1,000 for expenditure before the close of the current year: *vide* item (5) in the application read in G.O., dated 16th November 1894, Mis. No. 1744 M.

(c) Drainage.—The provision made on account of the temporary establishment for making survey, &c., in connection with the proposed drainage scheme, has been omitted for the present, in consequence of G.Os., dated 6th November 1894, Mis. No. 1643 M., and 8th November 1894, No. 1668 M., and only Rs. 500 retained in the revised estimate for construction of masonry side-drains.

The necessity for increased provision made under New Works—Water-supply and Repairs—Communications and buildings, has been explained in column 7 of the statement.

5. After providing for all items of municipal expenditure that might possibly be incurred before the close of the year, the revised estimate closes with a balance of Rs. 2,950 under municipal fund, and Rs. 300 under endowments.

BUDGET ESTIMATE FOR 1895-96.

6. *Statement I—Receipts.*—The revenues and receipts for the next year are estimated at Rs. 41,530 against Rs. 40,230, as per revised estimate.

(i) An increase amounting altogether to Rs. 950 has been shown over the current year's figure under the first three taxes, viz., on arts, buildings and lands, as the registers of these taxes are proposed to be revised next year.

The increase appearing under private scavenging fees, which are collected at one-third the house-tax, has reference to the increase shown under the income from tax on buildings.

(ii) Every alternate year tolls bring in an increased revenue. Hence Rs. 2,800 have been placed against that head, against Rs. 2,530 in the current year.

(iii) Rupees 1,600 exhibited under 5, Grants and contributions—*(b)* From local boards—(ii) Medical, are made up of the usual contribution of Rs. 600 paid by the district board for the maintenance of the municipal hospital, and of Rs. 1,000 sanctioned in G.O., dated 29th June 1894, Mis. No. 1200 L., on account of the newly-opened women and children's hospital.

The remaining items on the receipt side are either usual or of a fluctuating nature, and need therefore no particular mention.

7. *Statement II—Expenditure.*—The total charges for the next year are estimated at Rs. 40,220 against Rs. 41,450 for the current year.

8. *Grant I, Public Works.*—A provision of Rs. 12,100 has been proposed under this grant against Rs. 13,590 in the revised estimate.

Statement II-A, Part I—(1) *New Works—(a) Communications.*—Rs. 1,000 allotted under this head are meant for completion, during the next year, of the Kotekhani, Fernandez, Vaz and Yemmekere roads, already partly opened, and for the making of one new road, to connect Coelho street and Dongrakeri gardens, by widening and improving the existing lane, with the land promised to be given free of cost by the owners of the neighbourhood.

(b) Buildings, Rs. 2,000.—Rs. 1,000 for the branch dispensary which is to be completed next year, and the remaining Rs. 1,000 for buildings for some of the salary results primary schools which are at present held in rented houses. For this latter purpose a provision of Rs. 1,500 has been recommended by the Educational officers, but the council considers Rs. 1,000 sufficient for the present, for reasons stated in its resolution.

The allotment of Rs. 500 made for construction of masonry side-drains is usual, and the sum of Rs. 1,000 shown under water-supply is to be utilized for the building up of the three wells already sunk.

The provision made for repairs to roads and buildings and for tools and plant and other stores, although less than the current year's, would suffice.

(3). *Establishment.*—The pay of the overseer has been raised from Rs. 30 to Rs. 35. Considering the nature and amount of work, the proposed increase is reasonable and the overseer deserves it.

A clerk on Rs. 8 and a peon on Rs. 5 have also been sanctioned. These appointments are quite necessary. Hitherto, only one clerk was doing the clerical duties of both the overseer and the sanitary inspector, and his pay, Rs. 8, was debited to Grants I and III in equal proportions. Most of the overseer's time is occupied in out-door work and in preparing plans and estimates. The progress reports and other similar work always happens to be not done in proper time, for want of sufficient assistance. The council is therefore of opinion that the overseer cannot do his work properly unless a separate clerk is allowed to him.

Up to this, it has been the practice to employ one of the coolies of the gangs under them to accompany the overseer and the sanitary inspector in their out-door duties. I considered this practice objectionable and brought the matter to the notice of the council, with the result that it has sanctioned the appointment of separate peons—one for the overseer and one for the sanitary inspector.

Hence the increase of Rs. 160 under (3) Establishment, as compared with the current year's figure.

The remaining items under Grant I are usual.

9. *Grant II, Education.*—The expenditure estimated under this grant is Rs. 4,350, exclusive of Rs. 1,000 set apart for school-buildings. The total proposed expenditure exceeds the prescribed limit.

The next year's estimated expenditure is less than that shown in the revised estimate, because during the current year increase in the expenditure under (3) Salary-grants and (4) Results-grants has occurred in consequence of arrear claims having had to be met: *vide* explanation given against these heads in column 7 of Statement VI.

Under (1) Training schools—*(b)* Stipends to Normal students, provision of Rs. 50 made in the current year's budget has been repeated for the next year also, in order to meet the travelling expenses that will have to be paid to the three masters of Hindustani schools proposed to be sent for training in the event of their becoming eligible for admission to the training institution by passing the General Education test for which they have lately appeared.

Under (2) Municipal schools—(ii) On salary-results system, with the exception of an assistant master on Rs. 5 sanctioned for one of the Hindustani schools, the current year's provision has been repeated.

The council has not acceded to the proposal of the Educational officers regarding the appointment of a drawing master on Rs. 20 for all the salary-results schools and of a master on Rs. 10 to teach Canarese to the pupils in Hindustani schools, on the ground of there being, in the council's opinion, no practical necessity for these additional teachers and also because the provision already made for education exceeds the prescribed limit, and the council does not think it desirable to make any further addition thereto.

The provision made under the remaining heads of Grant II is usual and would suffice.

10. *Grant III, Medical Services, Sanitation, &c.*—A sum of Rs. 15,580 has been proposed for expenditure under this grant, against Rs. 14,820 in the revised estimate, the increase chiefly appearing under (1) Hospitals and dispensaries and (5) Conservancy.

(1) *Hospitals and Dispensaries.*—A peon on Rs. 5 has been added to the sanctioned scale of establishment for the women and children's hospital, and a saving of Rs. 4 made by having only one servant on Rs. 4 as sweeper and scavenger. The provision in the last budget of only eleven months' expenditure on account of the new hospital and the proposed payment of charge allowance at Rs. 25 per month to the lady apothecary, as recommended in my letter, No. 679, of 20th October last, account for the increase in the next year's allotment under (*a*) Establishment, as compared with the current year's estimates.

Provision under the remaining three items of this head has been made as recommended by the District Surgeon and is adequate.

(3) *Vaccination*—(*a*) *Establishment.*—The proposal to raise the pay of the first vaccinator from Rs. 16 to Rs. 18, which was disallowed by Government on the last occasion with the remark that he is already well paid, has again been mooted by the council in consideration of his 23 years' approved service.

(5) *Conservancy, &c.*—(*a*) (i) *Establishment.*—The council has sanctioned an additional expenditure of Rs. 4 per month for giving a separate clerk to the sanitary inspector, as the present arrangement of one clerk for both him and the Public Works overseer is not found to work satisfactorily. A peon on Rs. 5 has also been sanctioned. The necessity for this additional charge has already been explained : *vide* paragraph 8 *supra*.

Under (*b*) Private scavenging—(ii) Contingencies, &c., Rs. 200 have been set apart for the provision of a new night-soil cart which is necessary.

The remaining items under Grant III are usual, and the proposed allotments would suffice.

11. *Grant IV, Lighting and Miscellaneous Municipal Purposes.*—Rs. 4,460 have been allotted against Rs. 4,540 for the current year.

(2) (i) *Markets.*—The warder of the municipal market, as well as its gardener, have been allowed an increase of Re. 1 each to their pay of Rs. 7 and Rs. 6, respectively, the former in consideration of his being a painstaking servant and always keeping the market in a good condition, and the latter on account of his about ten years' service on the same pay, ever since the garden was departmentally managed. Hence the increase of Rs. 20 over the current year's figure under (*a*) Establishment.

The following are the particulars of the usual provision of Rs. 800 made under (9) Other charges—(v) Other items :—

	Rs.	Rs.
Time-gun—		
(*a*) Establishment	80	
(*b*) Contingencies	320	
	—	400
Powder Magazine—		
(*a*) Establishment	220	
(*b*) Contingencies	30	
	—	250
Other Miscellaneous items, such as maintenance of St. Paul's church-tower clock, Government assessment on municipal lands, &c.	150	
	—	150
Total ..		800

The remaining items under Grant IV are usual, and call for no particular remark.

12. *Grant V, Supervision and Management.*—The provision proposed under this grant amounts to Rs. 3,580 against Rs. 3,300 for the current year.

(*a*) *General Establishment.*—(i) *Office Establishment.*—The increase appearing under this head is intended to meet the salary of the manager at the rate of Rs. 50, instead of Rs. 40 which he gets at present. This is the third time the council has made the proposal that the manager's pay should be Rs. 50 a month, that made on the last two occasions having been disallowed by Government on the score of insufficiency of the manager's service which now amounts to four years.

I note below the details of the duties of the post, in order that Government might judge for itself of the responsibilities and the nature of the work devolving on the official :—

I. Accounts—

(i) Checking bills and vouchers of expenditure, preparing cheques, disbursing money and keeping the day-book of expenditure.
(ii) Keeping the cash-book.
(iii) Work connected with the bill-collectors' daily work, as prescribed in the Stokes' memorandum on office management.
(iv) Preparing detailed classification ledgers and monthly accounts-current of receipts and expenditure.
(v) Registers of advances and deposits.
(vi) Register of adjustments, &c.
(vii) Annual accounts, statements, administration report and budget estimates, &c.

II. Correspondence.

III. Miscellaneous—

(i) Reading petitions, &c., to the Chairman.
(ii) Checking the daily diaries of the Public Works overseer and the sanitary inspector.
(iii) Leave and appointment book.
(iv) Arrangement of business, preparing notice and agenda paper for the council's meetings, and attendance on councillors at the meetings.
(v) Other work of a miscellaneous nature.

IV. Supervision and Management.

The council's resolution and the recommendation made by my predecessor in paragraph 11 of the last budget-covering letter, read in G.O., dated 3rd March 1894, No. 255 M., leave me little to add to what has already been urged in favour of the proposal to give a proper remuneration to the manager. I may be permitted to add, however, that, considering the several disadvantages the municipal servants have to work under, notably the want of prospects of pension and the absence of scope for advancement in the department, a special treatment as well as occasional encouragement are very necessary in their case for their continued attachment and usefulness to the service to which they adhere, particularly in the case of the servants such as the manager, and considering also the responsible and diverse nature of the duties of the manager's post and the salaries allowed to the employés of similar or even lower status in the departments of Government and in private firms and corporations, the present salary of the manager, viz., Rs. 40, is indeed inadequate to secure the willing services of a competent individual; moreover, the manager deserves the proposed salary in consideration of his general usefulness and efficiency. The auditor of the last year's accounts has remarked that "the general result of the audit is, on the whole, satisfactory. The accounts of 1893–94 show considerable improvement over those of the previous years, the manager sparing no pains to bring about this result. The demand registers and other account books were admirably well kept, and this is very creditable to the subordinates concerned."

I trust that, under these circumstances, Government will be pleased to deal favorably this time with the council's recommendation.

(*b*) *Collection of Taxes*—(i) *Establishment.*—Provision has been made under this head for a temporary clerk on Rs. 10 who is necessary in connection with the general revision of the house and land tax registers proposed to be undertaken next year.

The contribution of Rs. 250 for central office and audit establishments has been calculated, with reference to G.O., dated 4th December 1894, No. 2527 L., at ·59 per cent. on the actual receipts of 1893–94, viz., Rs. 41,191.

The remaining items under Grant V are usual.

13. *Closing Balance.*—The budget closes with a balance of Rs. 4,260 under municipal fund and Rs. 300 under endowments, which is over and above the prescribed limit.

14. A statement of proposition for revision of the establishments above referred to is herewith submitted for favour of sanction.

Submitted to Government through the Collector of South Canara.

2*nd January* 1895. (Signed) D. ANANTHAYA,
Deputy Collector.

Endt. on C.R. No. 4-Eng.

Forwarded.

Mangalore,
8*th January* 1895. (Signed) G. W. DANCE,
Acting Collector.

— —

From the Hon'ble Mr. D. DUNCAN, M.A., D.Sc., Director of Public Instruction, Madras, to the Chief Secretary to Government, dated Madras, 16th January 1895, No. 330.

Adverting to the budget estimate of the Mangalore Municipality for 1895-96, I have the honour to state that the provision made therein for education may be adopted with the following modifications:—

(i) The inspecting officers consider that as Canarese is the vernacular of the district and the recognized official language, it would be of considerable advantage to Mappilla and Muhammadan pupils to be taught this language in their schools. I beg, therefore, to recommend that a Canarese teacher may be appointed on a salary of Rs. 10 per mensem to teach Canarese in the Hindustani schools. A provision of Rs. 110 should be added for this purpose.

(ii) The reduction in the allotment for salary grants has not been explained. I would repeat the current year's figure, viz., Rs. 500, under this head.

(iii) The appointment of a drawing master for the schools in the municipality is necessary. I beg, therefore, to recommend a provision of Rs. 260 (Rs. 220 for his salary for eleven months at Rs. 20 per mensem and Rs. 40 for drawing materials), credit being taken for a grant of Rs. 130 from Provincial funds, subject to the provisions of the Code.

2. With these additions the net expenditure under Grant II will be Rs. 4,090 (Rs. 4,920—830), which is only 12 per cent. of the estimated income of the municipality from taxation, markets and rents. The net charges, if the expenditure of Rs. 1,000 proposed under Grant I be included, will be Rs. 5,090, which is about 15 per cent. of the estimated income from the above sources. The council's statement that the provision made for education exceeds the prescribed limit is not understood.

From Surgeon-Major-General C. SIBTHORPE, F.R.C.P.I., Surgeon-General with the Government of Madras, to the Chief Secretary to Government, dated Madras, 31st January 1895, No. 72.

With reference to Grant III of the budget estimate of the Mangalore Municipality for the year 1895–96, I have the honour to state that no provision is made for

compensation in lieu of quarters to the medical subordinates for which a sum of Rs. 180 should now be provided.

2. The other items call for no further remarks.

From Surgeon-Lieutenant-Colonel W. G. KING, M.B., C.M., D.P.H., Acting Sanitary Commissioner for Madras, to the Chief Secretary to Government, dated Fort St. George, 19th February 1895, No. 351-S.

Referring to the Mangalore Municipal budget for 1895–96, I have the honour to state that the provision therein made for vaccination is sufficient and calls for no special comment. About a fifth of the estimated receipts is set apart for expenditure on conservancy.

2. Under Grant I no provision has been made for the construction of public latrines, of which there were only fourteen towards the close of last year (1894). As this number is insufficient for a population of 40,922, I would suggest that the erection of at least three more next year be provided for.

Order—dated 5th March 1895, No. 364 M., Local and Municipal.

The estimated receipts and charges of the Mangalore Municipality for 1895–96, as passed by Government, are compared below with the budget and revised estimates for the year 1894–95 and the actuals of 1893–94 :—

	Actuals, 1893–94.	Budget estimate, 1894–95.	Revised estimate, 1894–95.	Budget estimate, 1895–96.
	Rs.	Rs.	Rs.	Rs.
Receipts.				
Balance brought forward	4,807	7,190	4,470	3,250
Tax on Arts	7,310	7,200	7,500	8,000
,, on Buildings and Lands	15,581	14,800	15,050	15,500
,, on Vehicles and Animals	2,637	2,850	2,600	2,600
,, on Carts	998	1,100	1,000	1,000
Tolls	2,977	2,800	2,530	2,800
Realizations under Special Acts	122	30	180	100
Rent of Lands, Buildings, &c., and Sale-proceeds of Lands, &c.	1,871	1,970	2,310	2,190
Conservancy Receipts	412	500	450	500
Fees and Revenue from Educational Institutions	834	500	380	400
,, ,, from Medical Institutions	24	30	90	60
Income from Markets and Slaughter-houses	3,173	3,100	3,010	3,000
License fees	944	1,000	1,000	1,000
Other fees	377	350	320	330
Fines under Municipal and other Acts	239	200	200	200
Interest on Investments and Premium on Loans	120	120	250	220
Grants and Contributions from Government	239	300	210	260
,, ,, from Local Boards	600	1,100	1,000	1,600
,, ,, from other bodies	220	..	..	..
Recoveries for Services to Private Individuals	1,927	1,600	1,680	1,720
Miscellaneous	150	50	70	50
Advances Recovered	436	..	400	..
Total	45,998	46,790	44,700	44,780
Charges.				
Grant I—				
New Works—				
Communications	1,905	1,500	750	1,000
Buildings	880	3,000	1,500	2,250
Drainage	973	750	500	500
Water-supply	825	1,000	1,800	1,000
Repairs—				
Communications	6,970	5,000	7,000	5,800
Buildings	1,173	400	800	500
Drainage	420	500	500	500
Water-supply	80	50	50	50
Establishment	420	400	400	410
Tools and Plant and other Stores	175	200	200	190
Contributions for Public Works	..	..	90	..
Total	13,821	12,800	13,590	12,200

—	Actuals, 1893-94.	Budget estimate, 1894-95.	Revised estimate, 1894-95.	Budget estimate, 1895-96.
Charges—cont.	Rs.	Rs.	Rs.	Rs.
GRANT II—				
Training Schools	..	50	..	50
Municipal Schools—				
On the Salary-results System	3,025	2,250	1,600	1,650
Salary Grants	252	500	680	300
Results Grants	1,576	1,800	2,000	1,800
Inspection	186	310	320	250
Miscellaneous	32	300	270	300
Total	5,071	5,210	4,870	4,350
GRANT III—				
Hospitals and Dispensaries	3,927	5,870	6,100	6,740
Contributions	137	150	150	140
Vaccination	385	400	400	400
Registration of Births and Deaths	216	250	270	250
Conservancy, Road-cleaning and Road-watering	7,410	7,750	7,900	8,100
Total	12,075	14,420	14,820	15,630
GRANT IV—				
Lighting	2,283	2,500	2,300	2,300
Markets and Slaughter-houses	351	370	370	350
Travellers' Bungalows	36	60	100	60
Avenues	339	300	400	400
Public Garden, Survey of Land, Fire and other charges	1,127	1,280	1,370	1,330
Total	4,136	4,510	4,540	4,440
GRANT V—				
Supervision and Management	3,333	3,280	3,300	3,460
Advances Recoverable	334	..	..	..
Refunds	178	150	150	150
Pensions and Gratuities	..	..	180	..
Investments	2,584	..	..	..
Balance	4,466	6,420	3,250	4,550
Total	45,998	46,790	44,700	44,780

REVISED ESTIMATE FOR 1894–95.

2. The current receipts and charges are now estimated at Rs. 40,230 and Rs. 41,450, respectively, against Rs. 39,600 and Rs. 40,370 anticipated in the sanctioned budget, the increase in the receipts which occurs chiefly under the tax on arts, rent of lands and buildings, and advances recovered, and is partially counterbalanced by a decrease under the tax on animals and tolls, while that in the charges appears mainly under Grants I and III. From the remarks in the last column of statement VI and the proposition statement submitted by the Chairman, it appears that the services of four teachers on Rs. 15, 8, 7 and 6, respectively, were dispensed with during the current year, and that the salary of the supervisor of municipal schools was reduced from Rs. 20 to Rs. 15. The sanction of Government, which is now accorded, should have been previously obtained for these alterations in the establishment, and reference should have been made to them in the Chairman's letter.

BUDGET ESTIMATE FOR 1895–96.

3. *Receipts.*—The receipts for the ensuing year are placed at Rs. 41,530 against Rs. 40,230 in the revised estimate, the increase being mainly under the taxes on arts, buildings and lands and contributions from local boards.

4. *Charges* (1).—The probable charges are entered as Rs. 40,220 against the revised estimate of Rs. 41,450, the decrease being chiefly under Grant I.

(2) *Grant I.*—It is observed that the municipal council has totally disregarded the orders of Government in paragraph 4 (2) of G.O., dated 3rd March 1894, No. 255 M., that additional latrines should be constructed. The Collector will be requested to report upon the alleged difficulty of procuring sites for these which is advanced as a plea for the council's action, and meanwhile a provision of Rs. 250 will be made under the appropriate head. The municipal council's proposals to raise the

salary of the Public Works Overseer from Rs. 30 to Rs. 35 per mensem, and to allow him a separate clerk on Rs. 8 and a separate peon on Rs. 5 cannot be approved in the absence of sufficient proof of the necessity for them.

(3) *Grant II.*—The proposal of the municipal council to entertain an additional teacher on Rs. 5 in one of the Hindustani schools is sanctioned. The suggestions and remarks of the Director in his letter read above will be referred to the municipal council for consideration.

(4) *Grant III.*—The provision for hospitals and dispensaries will be raised by Rs. 180, as recommended by the Surgeon-General in paragraph 1 of his letter read above, though it probably will not be necessary to pay the maximum compensation for quarters allowable under the rules. The council's proposals to employ a peon on Rs. 5 per mensem in the Women and Children's Hospital and to dispense with the services of the hospital scavenger on Rs. 4 are approved. The provision of Rs. 10 for contribution on account of the cutlers' establishment will be struck out with reference to G.O., dated 18th January 1895, No. 97 L. The Government sees no reason to reconsider its order in the matter of raising the pay of the first-class vaccinator, and the provision made for a peon and a clerk for the Sanitary Inspector will be disallowed, as the necessity for their appointment has not been satisfactorily made out.

(5) *Grant IV.*—The proposed increase of 1 rupee each per mensem in the pay of the warder of the municipal market and the gardener cannot be approved, as they are, in the opinion of Government, already sufficiently well paid.

(6) *Grant V.*—The Government sees no reason to reconsider its decision in G.O., dated 3rd March 1894, No. 255 M., that no increase in the salary of the manager is called for. The municipality is a comparatively small one, so that his work cannot be heavy, and he has only four years' service. The entertainment of a temporary clerk on Rs. 10 per mensem for the revision of the house and land tax registers is sanctioned. The contribution for the central office establishments should, according to G.O., dated 4th December 1894, No. 2527 L., be Rs. 240 and not Rs. 250.

5. The budget, as revised by Government, closes with a balance of Rs. 4,550, or 11·0 per cent. of the estimated receipts.

(True Extract.)

J. F. PRICE,
Chief Secretary.

To the Chairman, Municipal Council, Mangalore.
" Collector of South Canara.
" President, District Board, South Canara.
" Accountant-General.
" Director of Public Instruction.
" Surgeon-General.
" Sanitary Commissioner.
" Sanitary Engineer.
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Reviewing the Mangalore — for 1895-96.

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