

Local & Munl. (1897) Department.

MISCELLANEOUS.

G.O., No. 588 M.

DATED 18-3-97

INDEXED MS

DESPATCHED

[Despatch Abstract.]

Accounts

Recording report on the audit of the — of the
Mangalore Municipality for 1895-96.

BACK PAPERS.

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

FURTHER PAPERS.

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

Local & Munl. (1897) Department.

CURRENT No. 1121

402
1895-709
1275-76
9108/86

LOCAL & MUNICIPAL DEPARTMENT
1897
SECRETARY TO GOVERNMENT
MADRAS

From The Accountant General

Muni

Order N^o 588 muni 18.3-97

Recorded.

1/3
16/3/97

No. L72
657

Dated 26 February 1897

Received 12-3-1897

Registered 12-3-1897

Enclosures

Spare copies

SUBJECT.

Forwarding report on
the audit of the accounts
of Mangalore Municipality
for 1895-96.



The Accountant General

19/3/97

16/3/97

BACK PAPERS.

G.O.	No.	Department.	Date.
	1275	M	30-7-96
	709	m.	29-6-96
	990	Y.F.	16-8-86

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Mangalore
Municipality for the year 1895-96.

Dated 30 January 1897.

To

THE Inspector of Local Fund Accounts,
Madras.

SIR,

I have the honor to submit the following report on my recent audit of the accounts of the Mangalore Municipality for the year 1895-96.

2. The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits), together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balance of the previous year's audit report.

4. The closing Balance, viz., Rs. 10,997.11.11, was in agreement with that appearing in the ~~Bank~~ ^{cash in hand} Treasury Pass Book, allowing for outstanding cheques, and for deposits.

5. Statement VI explains the differences (shown in red ink in the other appended Statements), between the figures of these Statements, and those of the Statement submitted by the Municipality with their Annual Report to Government, or

~~The audit having been conducted before the preparation of the Municipal Annual Report to Government, the figures contained in the accompanying Statements should agree exactly with those in the Statements that will accompany the Annual Report.~~

6. A note on all the discrepancies and defects noticed in the accounts has been placed in the hands of the Chairman.

7. The audit has been conducted according to the instructions contained in the Enclosure to Accountant-General's letter to Government No. ^{L. F. D.} 495, dated 19th February 1892, as modified by subsequent Government Orders.

8. Nothing was discovered important enough to call for immediate action on the part of Government, or

~~The following points deserve to be brought to the immediate notice of Government~~

I have to
(Sd) Chas. Brito
Assistant Inspector of
Local Fund Accounts.

Forwarded to the Accountant General.

(Sd) W. J. F. Williamson

Assistant Accountant General and
Inspector of Local Fund Works.

Current No. 406 of 87.

No 272
657

Forwarded to the Secretary to Government,
Local and Municipal Department, Fort Saint George
through the Chairman, Municipal Council, Mangalore
and the Collector of South Canara.

W. J. F. Williamson

Offg. Accountant General

Fort St. George
Accountant General's Office
25th February 1897

MS

Mun. S. P. No. 1626.

Disposal on C.N. 406 of 87.

Forwarded -

Mangalore
1.3.97

Recd 3rd 1897
C.N. 449 of 87
No 1279.

Swatch
Collector

Forwarded to the Secretary to Government,
Local and Municipal Department, Madras, through the
Collector of South Canara.

Municipal Office,
Mangalore, 3rd March,
1897.

S. R. Ramakrishna
Chairman, M.C.

Disposal on C.N. 449 of 87.
Forwarded.

8.3.97.

Swatch
Collector

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Mangalore
for the official year 1895-96.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	7,044	12	"				7,050	"	"
b. Endowments	443	10	5				450	"	"
c. Water-tax Fund	"	"	"	7,488	6	5	"	"	"
Total				7,488	6	5	7,500	"	"
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	900	8	"				8500	"	"
b. Tax on buildings (section 63) ..	13,938	13	8				13800	"	"
c. Tax on lands (section 63) ..	2,117	8	10				2,000	"	"
d. Water-tax on buildings and lands (section 75)	"	"	"				"	"	"
e. Tax on vehicles with springs, and palanquins (section 77) ..	1,330	8	"				1,300	"	"
f. Tax on animals (section 77) ..	1474	4	"				1,450	"	"
g. Tax on carts and other vehicles without springs (section 85) ..	1,174	"	"				1,100	"	"
h. Tolls (section 91)—									
Gross receipts 2,855	2,855	"	"				2,860	"	"
Less Local Fund share									
i. Penalties on account of—									
i. Tax on arts	"	8	"				"	"	"
ii. Tax on buildings	"	"	"				"	"	"
iii. Tax on lands	"	"	"				"	"	"
iv. Water-tax on buildings and lands	"	"	"				"	"	"
v. Tax on vehicles, &c.	"	12	"				"	"	"
vi. Tax on animals	"	4	"				"	"	"
vii. Tax on carts, &c.	"	"	"				"	"	"
viii. Evasion of tolls	"	"	"	31,891	13	6	"	"	"
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds	"	"	"				"	"	"
b. Ferry rents	"	"	"				"	"	"
c. Fees under Act II of 1888 ..	105	"	"	105	"	"	100	"	"
Carried over				31,996	13	6	31,110	"	"

STATEMENT I—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Details of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				31,996.	13	6	31,110	"	"
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands ..	647	14	"				640	"	"
ii. Rent of buildings ..	1252	2	6				1250	"	"
iii. Avenue receipts ..	525	2	"				550	"	"
iv. Fees from Travellers' Bungalows ..	153	8	"				150	"	"
b. i. Sale-proceeds of lands ..	"	"	"				"	"	"
ii. Produce of lands, gardens, &c. ..	29	6	3				30	"	"
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c. ..	104	12	1				120	"	"
c. Conservancy receipts— Sale-proceeds of night-soil, street refuse, &c. ..	303	12	"				450	"	"
d. i. Fees from educational institutions ..	421	14	6				400	"	"
ii. Other revenue from educational institutions ..	"	"	"				"	"	"
iii. Sale-proceeds of books in Municipal Book Depot ..	"	"	"				"	"	"
e. i. Sale-proceeds and composition fees of medicines ..	57	13	6				20	"	"
ii. Other Hospital receipts ..	4	3	"				10	"	"
f. i. Income from markets ..	2775	4	2				2750	"	"
ii. „ slaughter-houses ..	423	3	6				420	"	"
g. Other fees									
i. Distraint fees ..	32	4	"				30	"	"
ii. License fees ..	1344	4	"				1300	"	"
iii. Cart-stand fees ..	336	8	11				340	"	"
iv. Fees from extracts from Birth and Death Registers ..	15	7	"				30	"	"
h. Fines—									
i. Fines under Municipal and other Acts ..	153	2	"				150	"	"
ii. Balance of fines under sections 3 to 5 of the Towns Nuisance Act III of 1889 ..	"	"	"				"	"	"
i. Interest on investments—									
i. General, including choultries ..	377	1	2				380	"	"
ii. Educational ..	"	"	"				"	"	"
iii. Medical ..	"	"	"				"	"	"
j. Premium on loans ..	"	"	"	8957	12	5	"	"	"
Carried over ..				40,954.	7	11	40,130	"	"

* Includes interest & charges.

Statement I—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				40,954.	9	11	40,130	"	"
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	"	"	"				"	"	"
Buildings ..	"	"	"				"	"	"
Municipal Schools ..	182	7	"				150	"	"
Other purposes ..	111	12	8				100	"	"
ii. Medical ..	"	"	"				"	"	"
iii. Other purposes—									
Communications ..	"	"	"				"	"	"
Water-supply ..	"	"	"				"	"	"
Drainage ..	"	"	"				"	"	"
Sanitation ..	"	"	"				"	"	"
Other purposes ..	"	"	"				"	"	"
b. From Local Boards—									
i. Education ..	"	"	"				"	"	"
ii. Medical ..	1600	"	"				1600	"	"
iii. Other purposes ..	"	"	"				"	"	"
c. Other grants and contributions—									
i. Education ..	"	"	"				"	"	"
ii. Medical ..	"	"	"				"	"	"
iii. Other purposes ..	"	"	"	1894	3	8	"	"	"
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1889.	3	1				1800	"	"
ii. Other purposes ..	2	"	"				10	"	"
b. Other items—									
i. Fishery rents ..	"	"	"				"	"	"
ii. Refunds of Expenditure of previous year ..	"	7	6				10	"	"
iii. Fees for numbering carts, &c. ..	113.	14	7	2005	9	2	80	"	"
Carried over ..				44,854	3	9	43880	"	"

Heads of Account.		1895-96						Revised Estimate for 1895-96.		
		Details of Minor Heads.			Totals of Major Heads.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward	..				44,854.	6.	9	43,880	.	.
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		301.	13	7	301.	13.	7	400	.	.
Total Receipts	..				45,156.	4.	4	44,280	.	.
Add opening balance	..				7,488.	6.	5	7,500	.	.
Grand Total	..				52,644.	10.	9	51,780	.	.

Expenditure on toll tickets and process fees and overpayments to District Boards on account of tolls, should be debited to advances recoverable in Statement II, and when these are recovered, the recoveries should be credited to this head.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ^{the best -} all classes.
2. Tax on buildings is levied at $6\frac{1}{4}$ per cent., and tax on land at $\frac{6\frac{1}{4}}{\text{annum}}$ per cent. of rent value.
 for every 80 square yards.
3. Water tax on buildings and lands is levied at ^{up to} per cent.
4. Tax on vehicles and animals is levied at $\text{£}^{\text{--}}0$ the maximum rates.
5. Tax on carts, &c., is levied at Rs. 4 per cart per annum.
6. Tolls are levied at $\text{£}^{\text{--}}0$ the maximum rates.
7. License-fees are levied at the rates sanctioned in G O. $\frac{734 \text{ Rs}}{2.7.88}$ $\frac{287 \text{ Rs}}{3.3.91}$ $\frac{1121 \text{ Rs}}{17.7.91}$ $\frac{41360 \text{ Rs}}{26.8.91}$.
8. The house-tax registers were last revised in the official year 1888-89, and the land tax registers in the same official year.
9. The total extent of land assessed is ~~in~~ ^{remained} acres, to be ascertained.
10. The mode of estimating the annual rental of houses and lands is as follows :—

(3) Government Buildings. 5 percent of estimated value is assumed to be the rental value.

Statement II.

Expenditure from the Municipal Fund of the Town of Mangalore
for the official year 189 5-96.

			1895-96.						Revised Estimate for 1895-96.		
Heads of Account.			Details of Minor Heads.			Totals of Major Heads.					
			R.S.	A.	P.	R.S.	A.	P.	R.S.	A.	P.
GRANT I—(Public Works)—											
1. NEW WORKS—											
a.	Communications		1010.	"	"				1000.	"	"
b.	Buildings		458	14	6				1000	"	"
c.	Drainage		71.	4	7				200	"	"
d.	Water-supply		302	6	3				500.	"	"
e.	Miscellaneous public improvements		"	"	"	1842	9	4	"	"	"
2 REPAIRS—											
a.	Communications		6828.	7	10				6500	"	"
b.	Buildings		903	4	7				1200	"	"
c.	Drainage—										
i.	Repairs to works		"	"	"				20	"	"
ii.	Establishment for flushing drains, &c.		461.	8.	2				450	"	"
d.	Water-supply—										
i.	Repairs to works, machinery, &c.		11.	11	6				20	"	"
ii.	Establishment		"	"	"				"	"	"
iii.	Contingencies		"	"	"				"	"	"
e.	Miscellaneous public improvements		"	"	"	8205	"	3	"	"	"
3. ESTABLISHMENT			408	"	"	408.	"	"	410	"	"
4. TOOLS AND PLANT AND OTHER STORES			347	3	4	347.	3	4	250	"	"
5. CONTRIBUTIONS—											
a.	To Local Boards for works										
b.	To Provincial Funds for scrutiny of estimates, &c.										
c.	To other bodies or persons for public works										
Total, Grant I						10,802.	12	11	11550	"	"
GRANT II—(Education)—											
1. TRAINING SCHOOLS—											
a.	Contributions to Local Boards..										
b.	Stipends to Normal students ..										
2. MUNICIPAL SCHOOLS—											
i.	On Salary System—										
a.	Establishment										
b.	Contingencies										
Carried over											

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—									
1. LIGHTING—									
a. Establishment	"	"	"				"	"	"
b. Contingencies	2450	15	4	2450.	15	4	2500.	-	-
2. i. MARKETS—									
a. Establishment	303	12	5				330.	-	"
b. Contingencies	33	15	5	337	11	10	20.	"	"
ii. SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOUTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	36	"	"				40	"	"
b. Contingencies	117	5	8	153	5	8	110	"	"
5. AVENUES—									
a. Establishment	"	"	"				"	"	"
b. Contingencies	474	12	10	474	12	10	460	"	"
6. PUBLIC GARDEN—									
a. Establishment	59	11	1				60	"	"
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	"	"	"				10	"	"
7. SURVEY OF LAND	"	"	"	59	11	1	"	"	"
8. FIRE—									
a. Establishment	48	"	"				50	"	"
b. Purchase of fire-engines, buckets, repairs, &c.	"	"	"	48	"	"	10	"	"
9. POUNDS—									
a. Establishment	"	"	"				"	"	"
b. Contingencies	"	"	"				"	"	"
Carried over ..				3524.	8	9	3580.	-	-

		1895-96.						Revised Estimate for 1895-96.		
Heads of Account.		Details of Minor Heads.			Totals of Major Heads.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..					3524	8	9	3580	"	"
GRANT IV—(Lighting and Miscellaneous Municipal purposes)—cont.										
10. OTHER CHARGES—										
i. Work done for private individuals, other than private scavenging		"	"	"				"	"	"
ii. Rewards for destruction of wild animals and snakes ..		124	"	"				120	"	"
iii. Printing		356	"	5				300	"	"
iv. Compensation for lands ..		"	"	"				"	"	"
v. Other items		* 772	2	2	1252	2	7	800	"	"
Total, Grant IV ..					4776	11	4	4800	"	"
GRANT V—										
a. General Establishment—										
i. Office Establishment ..		1257	"	"				1260	"	"
ii. Inspection		"	"	"				"	"	"
b. Collection of Municipal Taxes—										
i. Establishment		1312	3	1				1360	"	"
ii. Purchase of account books, paper, money boxes, repairs to out-posts, &c.		333	13	6				300	"	"
c. Collection of Tolls—										
i. Establishment										
ii. Contingencies										
d. Office contingencies other than (b)(ii)		385	15	4				300	"	"
e. Contributions for Central office and Audit establishments ..		244	"	"	3532	15	11	240	"	"
Total, Grant V ..					3532	15	11	3460	"	"
REPAYMENT OF DEBT—										
a. Instalments paid during the year		* <u>other items</u> <u>Time Year</u> Establishment Rs 80-0-0 Contingencies Rs 343-13-0								
b. Invested on account of Sinking Fund (Value of securities purchased)		<u>Powder Magazine</u> Establishment Rs 219-0-0 Contingencies Rs. 2-5-0 Repairs to Tower Clock 60-0-0 Water Ponds Rs 9-0-0 Assessment Rs 17-8-0 Law charges Rs 50-8-2								
c. Charges of investment ..										
Carried over ..		Rs 772. 2. 2								

Statement II—cont.

Heads of Account.	1895-96.						Revised Estimate for 1895-96.		
	Details of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Advances recoverable—									
a. Permanent									
b. Others				71. 8					
Refunds of other than current collections.				298. 14	8		350.		
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank						370. 6. 8			
Total Expenditure ..						41,646. 11. 10	42,170.		
Balances—									
a. Municipal Fund				10,416	6 11		9030.		
b. Endowments				581	5 "		580		
c. Water tax Fund				"	" "	10,997 14 11			
Grand Total ..						52,644. 12. 9	51,780		

NOTE TO STATEMENT II.

Position of the Municipality of

Mangalore

on 31st March 1896.

LIABILITIES.

ASSETS.

	RS.	A.	P.		RS.	A.	P.
Balance of Loans ..				Municipal Balance..			
Deposits to be adjusted ..	2700	8	6	{ Cash ..	10,416	6	11
Other Liabilities (in detail) ..				{ Securities ..			
* Dueson Grant. I Bills—	270	6	9	Deposit Balance ..			
				{ Cash ..	2444	2	6
				{ Securities ..	2565		
				Sinking Fund of loans ..			
				Funded Capital of endowed institutions, Hospitals, &c. ..	2200.		
				Building Funds ..	581. 5		
					4000		
				Total ..	19,998	7	5
				Value of Premises, &c. ..	71000		
				Do. of Tools and plant ..	1450		
				Do. of Live stock ..			
				Do. of Furniture ..	1400		
				Arrears of taxes, &c. ..	1035.	15	10
				Other assets (in detail) ..			
				Medicine Bills No 2. 8. ..	2. 8		
				Total ..	74885	15	10
				Claims—			
				Advances Recoverable—			
				Permanent advance ..			
				Advances for works, &c. ..	171.	4	8
				Total ..	171.	4	8
Total ..	2971.	2	3	Grand Total ..	95055	14	11
	2700.	8	6				

* Omiscimus

Abstract of Deposits Account for the year 1895-96.

13

*Details of Balance.

Total ..	251.14	1.10	3	31.138	10.23344	65.270016
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Statement IV-A.—*Municipality of Mangalore*

Demand, Collection, and Balance statement for the year 1895-96.

CURRENT.

ARREARS.

Tax.	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.		
1. Tax on arts, &c.	..	..	661.8	"	691.8	"	413.	"	236.	"	30	"	128	"	93-94 & 94-95.	
2. " on buildings	..	..	354.5	"	377.	"	341.10	5	15.14	"	"	"	19.86	"	94-95	
3. " on lands ..	..	..	129.52	"	138.15	"	138.1	"	"	"	"	"	"	"	"	
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	..	..	"	"	"	"	"	"	"	"	"	"	"	"	"	
10. <i>Farm Vehicles</i>	..	..	138.89	"	140.6	"	614.8	"	1.14	"	"	"	927	"	93-94	
11. " <i>Animals</i>	..	..	60	"	66	"	48	"	18	"	"	"	127	"	93-94 & 94-95	
12. " <i>Carts</i>	..	..	34.12	"	45	"	32.4	"	7.12	"	5	"	"	"	"	
13. <i>Livestock fees</i>	..	..	24	"	38	"	26	"	2	"	10	"	"	"	"	
14.	..	..	43.4	"	43.4	"	43.4	"	"	"	"	"	"	"	"	
(a) The excess difference between these figures and the charge balances in the previous year of statement are owing to subsequent new works on new buildings and final disposals and subsequent demands. See para 9 of the annual report.																
													Total	169.47		
													Current	866.13		
													Total	1035.15		

STATEMENT V.—Abstract of transactions under advances.

(1) Total amount outstanding at the beginning of the year	..	..	..	401 10 3
(2) Amount advanced during the year	..	..	..	1425 13 4
Total	..	..	..	1827 7 7
(3) Amount adjusted during the year—				
(a) On account of advances made during the year	..	..	..	1354 5 4
(b) Do. previous years	..	..	..	301 13 7
Total amount outstanding at the end of the year*	..	..	..	171 4 8

Total .. 1827 7 7

* Details of Balance.

1891-92. Process fees	..	..	..	3
1892-93. " " " "	..	..	..	4 4 8
1894-95 Permanent advance "Humbek" Hospital	..	..	..	25
" " "Humen & Children"	..	..	..	10
Travelling expenses of Sanitary Inspector	..	..	..	60
1895-96 " " " "	..	..	..	50 8
Law charges	..	..	..	6
" " " "	..	..	..	15
Total	..	..	..	71 8

Total 171 4 8

Statement of Differences.

18STATEMENT VI—*cont.*Statement of Differences—*cont.*

Statement of Differences—*cont.*Statement of Differences—*cont.*

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ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

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LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

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