[L. & M. / 2,000—1-3-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 1040 M.

DATED 10 - 6 - 98.

INDEXED.

DESPATCHED

[Despatch Abstract.]

Accounts

Recording with remarks, report on the audit of the —— of the Mangalore Municipality for 1896-97.

BACK PAPERS.

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

FURTHER PAPERS.

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

1

Local & Munl. (1898) Department.

CURRENT No. 1771 M.

From The Chairman
Municipal Council
Mangalore

No. 3/1898-99

Dated 11th May 1898
Received 23rd May 1898
Registered
Enclosures 2
Spare copies.

SUBJECT.

Forwarding the report on the audit of the Municipal Accounts for 1896-97 ~~from the Accountant General~~ together with a copy of the Council's Resolution thereon

Mis. **Order**, No. 1040 M Mis of 10-6-98.

Recorded with the following remarks:—

(1). In the circumstances stated in the Municipal Council's resolution, the expenditure of Rs. 63-13-3 therein referred to, will be admitted in the accounts of 1896-97.

(2) The Accountant-General's attention is drawn to the omission pointed out in paragraph 2. of the Chairman's letter.

V.R.
2/6/98

Desp. 13/6/98

To The chairman M.C. Mangalore.
" " Accountant General.

27-5-98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

1,000 Copies—14. 4. 96.

Enclosure of G. No 31
1898-99

Extract from the Proceedings of the Mangalore Municipal Council, dated 23rd April. 1898.

PRESENT:—

M. R. Ry. D. Ananthaya Avargal, Chairman.
" T. M. Rama Rao "
" Rao Bahadur N. Shiva Rao "
B. S. Saldanha, Esq.
D. Vaz, Esq.
J. S. Albuquerque, Esq.
M. R. Ry. Rao Sahib S. T. Brito Avargal,
T. J. Mascarenhas, Esqs.
M. R. Ry. U. Krishnaiya Avargal, B. A.,
" H. Krishna Rao " B. A. and
" A. Sankappa Punja "

* * *

3. Read the report to Government and the Audit Notes on the recent audit of the Mangalore Municipal accounts for 1896-97.	Will be submitted to Government. The Council regrets very much the error made in incurring the expenditure of Rs. 63-13-3 referred to in paragraph 8 of the report. The Council begs to assure Government that it will take care not to incur such expenditure

Expenditure in future.

The audit notes will be attended to as far as possible.

[True Extract.]

Chairman, M.C.

3. Read the report to Government and the Audit notes on the ... audit of the Mangalore Municipal accounts for 1896-97.

Copd.
Ckd
Compd

2/
17/5/98

P.B.
13-5-98

Revenue (1898) Department.

CURRENT No.

UNDER SECY TO GOVT
20 MAY 98

137

Dispr. No. 413/98.
Ex
Forwarded
W.S. ...
Ag. Collector
16/5/98
Camp. Karkal
Camp 18.5.98.

From The Accountant-General, Madras.

Order

No. L.7.D./821

Dated 12th March 1898

Received

Registered

Enclosures

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SUBJECT

Forwarding report on the audit of the Mangalore Municipal accounts for 1896-97.

Ind.
23/5/98

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of the Mangalore
Municipality for the year 1896-97.

Camp Mangalore

Dated 16th February 1898.

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 1896-97.

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. 5118 . 6 . 9, was in agreement with that appearing in the ~~Bank~~/Treasury Pass Book allowing for cash in hand ~~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 will be ~~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. $\frac{\text{L. F. D.}}{495}$, 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~~

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

(a) Expenditure to the extent of Rs 63-13.3 was incurred in connection with the presentation of an address to H. E. the Governor, contrary to the orders contained in Government order No 951 M. Misc: dated 21st June 1890, reviewing the audit Report of this Municipality for the year 1888-89

I have the honor to be,
Sir,
your most obedient Servant
(Sgd.) K. Govindan
Asst Inspector of L. F. Accou

Forwarded to the Accountant General.

(Sigd.) W. J. F. Williamson
Asst. Accountant General and
Inspector of Local Fund Accounts.

Cll. 324
d/ 1/98

LFD
821/f

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.

Fort St George
Accountant General's Office
12 March 1898.

Williamson
Accountant General

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Mangalore for the official year 1896-97.

Heads of Account.	1896-97.						Revised Estimate for 1896-97.		
	Detail of Minor heads.			Totals of Major heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	10416	6	11				10420		
b. Endowments	581	5	.				590		
c. Water-tax Fund									
Total ..				10997	11	11	11010		
2. MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 63) ..	9860	5	1				10000		
b. Tax on buildings (section 63) ..	14080	5	11				14000		
c. Tax on lands (section 63) ..	2029	5	8				2000		
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	1255	8	.				1400		
f. Tax on animals (section 77) ..	1282	12	.				1500		
g. Tax on carts and other vehicles without springs (section 85) ..	1071	13	.				1100		
h. Tolls (section 91)—									
Gross receipts	2970	.	.				2970		
Less Local Fund share ..									
i. Penalties on account of—									
i. Tax on arts									
ii. Tax on buildings ..									
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				32550	1	8			
3. REALIZATIONS UNDER SPECIAL ACTS—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	145	.	.	145	.	.	50		
Carried over ..				32695	1	8	33020		

STATEMENT I—*cont.*

Heads of Account.	1896-97. Detail of Minor heads. RS.	A.	P.	1896-97. Totals of Major heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				32695	1	8	33020	.	.
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—									
a. i. Rent of lands	788	6	4				780		
ii. Rent of buildings ..	1499	12	1				2000		
iii. Avenue receipts ..	559	6	.				500		
iv. Fees from Travellers' Bungalows	213	8	.				180		
b. i. Sale-proceeds of lands ..							3000		
ii. Produce of lands, gardens, &c.	45	3	11				50		
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	115	12	8				100		
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	549	.	.				500		
d. i. Fees from educational institutions	464	7	9				440		
ii. Other revenue from educational institutions ..									
iii Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	112	9	1				120		
ii. Other Hospital receipts ..							40		
f. i. Income from markets ..	3173	10	.				3150		
ii. „ slaughter houses.	441	2	10				450		
g. Other fees									
i. Distraint fees	26	.	.				40		
ii License fees	43 11~~63~~	2	.				1200		
iii. Cart-stand fees	383	3	.				380		
iv. Fees from extracts from Birth and Death Registers ..	17	12	.				20		
h. Fines under Municipal and other Acts	244	.	.				100		
i. Interest on investments—									
i. General, including choultries	219	15	2				220		
ii. Educational									
iii. Medical									
j. Premium on loans				9996 ~~10006~~	14	5			
Carried over ..				692 ~~42702~~	.	1	46290		

Statement I~~I~~—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads. RS.	A.	P.	1896-97. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				692 ~~42702~~	.	1	46290	.	
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	102	10	.				150		
Other purposes ..	60	.	.				60		
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				1762	10	.			
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1941	4	9				2000		
ii. Other purposes							10		
b. Other items—									
i. Fishery rents									
ii. Refunds of Expenditure of previous year	10	10	7				10		
iii. Fee for numbering carts, &c.	.	6	.						
iv other Items (Sale proceeds of application forms & unclaimed deposits &c.)	39	1	3	1991	6	7	70		
Carried over ..				~~46456~~ 46	.	~~8~~ 8	50190		

Statement II—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads. RS.	A.	P.	1896-97. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				46~~456~~ 46	.	8	50190		
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	~~21~~ 25	~~.~~ 12	~~.~~ 8	~~21~~ 25	~~.~~ 12	~~.~~ 8	170	.	
Total Receipts ..				~~46477~~ 1	~~.~~ 13	~~8~~ 4	50360		
Add opening balance..				10,997	11	11	11,010		
Grand Total ..				~~57474~~ 69	~~12~~ 9	~~7~~ 3	61370		

* 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 first~~ all classes.
2. Tax on buildings levied at 6¼ per cent. and tax on lands at 6¼ per cent. of rent value. ~~annas for every 80 square yards.~~
3. Water tax on buildings and lands is not 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.s Nos: 734 M / 2.7.88, 287 M / 3.3.91, 1121 M / 17.7.91 and 1360 M / 26.8.91 ellis
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. Total extent of land assessed is — acres. not known pending the final Survey of the town by the Revenue Survey Department.
10. The mode of estimating the annual rental of houses and lands is as follows:—

Statement II.

Expenditure from the Municipal Fund of the Town of Mangalore for the official year 1896-97.

Heads of Account.	1896-97. Detail of Minor Heads. RS.	A.	P.	1896-97. Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT I—(*Public Works*)—									
1. New Works—									
a. Communications	~~616~~ 2179	~~.~~ 5	~~1~~ 3				1000		
b. Buildings	1008	5	7				1000		
c. Drainage	795	4	3				750		
d. Water-supply	2163	2	3				2200		
e. Miscellaneous public improvements				~~4582~~ 6146	~~12~~ 1	~~2~~ 4			
2. Repairs—									
a. Communications	~~11401~~ 9837	~~4~~ 15	~~5~~ 3				10000		
b. Buildings	1436	10	9				1200		
c. Drainage—									
i. Repairs to works ..	417	11	.				400		
ii. Establishment for flushing drains, &c.	876	3	10				750		
d. Water-supply—									
i. Repairs to works, machinery, &c., ...	220	10	6				100		
ii. Establishment									
iii. Contingencies	55	.	3				50		
e Miscellaneous public improvements				~~14407~~ 12844	~~8~~ 3	~~9~~ 7			
3. Establishment	561	13	1	561	13	1	560		
4. Tools and Plant and other stores	167	3	9	167	3	9	240		
5. Contributions—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To others for public works ..									
Total, Grant I ..				19719	5	9	18250		
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 ..									

Statement II—*cont.*

Heads of Account.	1896-97						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
GRANT II—(*Education*)—cont.									
ii. On salary Results System—									
a. Fixed Payments	1145	5	9				1270		
b. Results Grants	470	8	.				300		
c. Contingencies	222	2	5	1838	-	2	200		
3. SALARY GRANTS	511	11	2	511	11	2	510		
4. RESULTS GRANTS	1784	10	.	1784	10	.	1800		
5. COMBINED GRANTS—									
a. Fixed payments									
b. Results Grants									
6. INSPECTON—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	221	.	.				240		
ii. Contingencies	18	-	11	239	.	11	30		
7. MISCELLANEOUS—									
a. Building, furniture, &c., grants.	283	14	7				300		
b. Common gymnasium—									
i. Establishment									
ii Contingencies									
c. Other items				283	14	7			
Total, Grant II ..				4657	4	10	4650		
GRANT III—(*Sanitation and Medical Services.*)									
1. HOSPITALS AND DISPENSARIES—									
a. Establishment	3586	12	7				3660		
b. Medicines and Supplies ..	3581	„	7				3000		
c. Diet of Patients	629	5	11				700		
d. Sundries and Contingencies ..	595	1	10				600		
e. Contributions to Leper Asylums ~~Local Boards~~..	360	„	.				360		
Carried over ..				8752	4	11	8320	„	„

Statement II—*cont.*

Heads of Account.	1896-97						Revised Estimate for 1896-97.		
	Detail of Minor Heads.			Totals of Major Heads.					
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				8752	4	11	8320	.	
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a.* CONTRIBUTIONS TO PROVINCIAL FUNDS FOR—									
i. Medical College ..									
ii. Sanitary Inspection ..	144	-	.				140		
iii. Medical reserve staff ..									
iv. Cutlers' Establishment ..				144	-	.			
b. CONTRIBUTIONS TO LOCAL BOARDS, &c, FOR—									
i. Medical Schools ..									
ii. Reserve staff									
c. OTHER CONTRIBUTIONS ..									
3. VACCINATION—									
a. Establishment	276	.	-				280		
b. Contingencies	11	5	1				20		
c Contributions to Local Boards ..	100	.	.	387	5	1	100		
4. REGISTRATION OF BIRTHS AND DEATHS—									
a. Establishment	227	2	.				250		
b. Contingencies	6	15	10	234	1	10	30		
5. CONSERVANCY, ROAD CLEANING AND ROAD WATERING—									
a i. Establishment	5200	12	.				5160		
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	932	10	11				1300		
b. Private scavenging—									
i. Establishment	1459	8	6				1500		
ii. Contingencies, such as cost of scavenging carts, &c. ..	95	15	9				100		
c. Cholera charges	626	.	11				200		
d. Contingencies	132	.	4				100		
(e) Manufacture of ~~[illegible]~~ Poudrette	8	8	3	8455	8	8	50		
Total, Grant III ..				17973	4	6	17550		

Heads of Account.	1896-97. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment									
b. Contingencies	2893	6	8	2893	6	8	3010	-	
2. i. MARKETS—									
a. Establishment	356	6	9				360		
b. Contingencies	24	14	10	381	5	7	40		
ii SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment	36	.	.				40		
b. Contingencies	35	15	3	71	15	3	40		
5. AVENUES—									
a. Establishment									
b. Contingencies	526	4	2	526	4	2	500		
6. PUBLIC GARDEN—									
a. Establishment	60	.	.				60		
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..	2	12	.	62	12	.	10		
7. SURVEY OF LAND									
8. FIRE—									
a Establishment	29	15	6				50		
b. Purchase of fire-engine, buckets, repairs, &c. ..	11	5	3	41	4	9	20		
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				3977	.	5	4130		

⁂ Rent of fort: lands — Rs 4 - 0 - 0
Water pandal charges — 9 - 0 - 0
Time gun charges — 264 - 2 - 0
Powder magazine charges — 224 - 3 - 8
Law charges — 107 - 6 - 7
Govt: assessments — 19 - 4 - 0
Church clock Estt: charges 30 - 0 - 0
Charges incidental to the presentation
of an address to H. E. the Governor. 63 - 13 - 3
721 - 13 - 6

Heads of Account.	1896-97. Detail of Minor Heads.			Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				3977	.	5	4130		
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	191						150		
iii. Printing	301	1	9				400		
iv. Compensation for lands ..							4000		
v. Other items	⁂ 7~~17~~ 21	~~.~~ 13	~~10~~ 6	12~~09~~ 13	~~2~~ 15	~~7~~ 3	800		
Total, Grant IV ..				51~~86~~ 90	~~3~~ 15	~~.~~ 8	9480		
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1413	12	3				1370		
ii. Inspection									
b. Collection of Municipal Taxes—									
i. Establishment	1398	13	6				1310		
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	277	15	6				350		
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies	15	.	.				20		
d Office contingencies other than (*b*) (ii)	409	15	2				500		
e. Contributions for Central office and Audit establishments ..	301	.	.	3816	8	5	300		
Total, Grant V ..				3816	8	5	3850		
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 ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent..									
b. Others	255	-	-						
Refunds of other than current collections.	402	11	4				500		
Discount									
Pensions and gratuities	336	-	-				340		
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank				993	11	4	843		
Total Expenditure .				523~~46~~51	~~5~~ 2	~~10~~ 6	54620		
Balances—									
a. Municipal Fund	44~~66~~56	13	-				6090		
b. Endowments	661	9	9				660		
c. Water-tax Fund				51~~28~~18	6	9			
Grand Total ..				574~~74~~69	~~12~~ 9	~~7~~ 3	61370		

Note to Statement II.

Position of the Municipality of Mangalore *on 31st March 1897.*

Liabilities.

	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	24~~32~~42	9	-
Other Liabilities (in detail) ..			
Total ..	24~~32~~42	9	-

Assets.

	RS.	A.	P.	
Municipal Balance.. Cash	44~~66~~56	13	-	
Municipal Balance.. Securities ..				
Deposit Balance .. Cash	21~~84~~94	10	-	
Deposit Balance .. Securities ..	247	15	-	
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.	2300	-	-	Govt. Security
	661	9	9	Cash in Treasury
Building Fund	4000	-	-	
Total ..	13860	15	9	
Value of Premises, &c.	72500	-	-	
Do. of Tools and plant	1500	"	"	
Do. of Live stock				
Do. of Furniture	1500	-	-	
Arrears of taxes, &c.	2305	7	10	
Other assets (in detail)				
Total ..	91666	7	7	
Claims—				
Advances Recoverable—				
Permanent advance				
Advances for works, &c. ..	400	8	-	
Total ..	400	8	-	
Grand Total ..	92066	15	7	

Statement III.—*Municipality of* Mangalore Abstract of Deposits Account for the year 1896-97.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	2700	11	6	1. Credited to Municipal Funds	3987	4	10
1 Deposits by Appellants	1516	-	-	2. Returned to Appellants	136	-	-
2. Do. by Renters	2303	8	-	3. Do. to Renters	3~~5~~8	14	3
3. Do. by Contractors	125	12	-	4. Do. to Contractors	125	-	-
4. Do. as Security by Municipal Servants				5. Do. to Municipal Servants			
5. Deposited for the execution of work for which Private Parties are liable ..	31	8	-	6. Do. to Parties	~~168~~ 34	~~6~~ 14	-
6. Other Deposits under the Act or bye-laws .. .. .. amount of the license fee paid in advance transferred to Deposits	~~209~~ 219	6	7	7. Paid to Claimants	~~1~~ 132	~~12~~ 4	-
Total Receipts ..	~~4186~~ 4196	2	7	Total ..	4454	5	1
				Balance * ..	~~2432~~ 2442	9	-
Grand Total ..	~~6886~~ 6896	14	1	Grand Total ..	~~6886~~ 6896	14	1

Details of Balance.

	No. of items.	Year. 91.92			No. of items.	Year. 92.93			No. of items.	Year. 93.94			No. of items.	Year. 94.95			No. of items.	Year. 95.96			No. of items.	Year. 96.97			No. of items.	Year.			Total. No. of items.	Total. Rs.	Total. A.	Total. P	Remarks.
		RS.	A.	P		RS.	A	P.		RS.	A.	P.		RS.	A.	P.		RS.	A	P		RS	A.	P.		RS.	A	P.					
Appellants' Deposits ..																					7	13	8	-					7	13	8	-	
Renters do. ..																					10	2018	8	-					10	2018	8	-	
Contractors' do. ..																	1	100	-	-	2	125	12	-					3	225	12	-	
Municipal Servants' do. ..																													-	-	-	-	
Deposits for Work ..	2	21	7	-	1	10	-	-	2	40	-	-	1	20	-	-					3	31	8	-					9	122	15	-	
Miscellaneous Deposits, viz.																					5	61	14	-					5	61	14	-	
Total ..	2	21	7	-	1	10	-	-	2	40	-	-	1	20	-	-	1	100	-	-	27	2251	2	-					34	2442	9	-	

Statement IV-A.—*Municipality of* Mangalore Demand, Collection and Balance Statement for the year 1896-97.

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.	10817	8	-	664	8	-	10153	-	-	9535	8	-	437	8	-	6	-	-	174	-	-
2. „ on buildings	14118	10	5	-	-	-	14118	10	5	13990	12	11	65	5	4	-	12	-	61	12	2
3. „ on lands	2006	1	10	-	-	-	2006	1	10	2005	14	11	-	-	-	-	-	-	-	2	11
4. Water-tax on buildings and lands ..																					
5. Tolls (gross receipts)	2970	-	-				2970	-	-	2970	-	-									
6 Market rents	3035	8	-				3035	8	-	*3035	8	-									
7. Slaughter-house fees	420	-	-				420	-	-	*420	-	-									
8. Rent of cart-stands	387	-	-				381	-	-	*381	-	-									
9. Private scavenging fees	2014	7	1				2014	7	1	1921	1	9							93	5	4
10. Tax on Vehicles	1303	8	-				1303	8	-	1245	-	-	10	8	-				48	-	-
11. Tax on animals	1298	4	-				1298	4	-	1259	-	-	5	8	-	1	-	-	32	12	-
12. Tax on Carts	1098	-	-				1098	-	-	1066	-	-	6	-	-	4	-	-	22	-	-
13. Rent of lands	795	3	-	9	-	-	786	3	-	*778	15	-							7	4	-
14. Rent of buildings	2155	-	-				2155	-	-	*541	-	-							1614	-	-
15. License fees under Sect. 188	733	-	-	50	-	-	683	-	-	*628	4	-							54	12	-
	43146	2	4	723	8	-	42422	10	4	39778	-	7	524	13	4	11	12	-	2108	-	5

* Note. * The difference between these figures and those appearing in Col. 2 of Statement I is due to the latter being inclusive of , penalties interest &c.

Statement IV-B.—*Municipality of* Mangalore Demand, Collection and Balance Statement for the year 1896-97—*cont.*

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.	RS.	A.	P.
1. Tax on arts, &c.	12	8	-	* 513	-	-	525	8	-	324	13	1	87	-	-	18	8	-	95	2	11	1894—95 and 1896-96		
2. „ on buildings	19	8	6	121	5	6	140	14	-	89	9	-	14	1	-	-	7	6	36	12	6	Do — Do		
3. „ on lands	-	7	-	22	15	9	23	6	9	23	6	9												
4. Water-tax on buildings and lands ..																								
5. Tolls																								
6 Market rents																								
7. Slaughter-house fees																								
8. Rent of cart-stands	9	12	7	-	-	-	9	12	7							9	12	7						
9. Private scavenging fees	127	10	6	78	-	-	205	10	6	20	3	-	159	3	10	26	3	8						
10. Tax on Vehicles				* 16	8	-	16	8	-	10	8	-							6	-	-	1895-96 *		
11. Tax on animals				23	12	-	23	12	-	23	12	-												
12. Tax on Carts				10	-	-	10	-	-	5	13	-				4	3	-						
13. Rent of lands																								
14. Rent of buildings				750	-	-	750	-	-	750	-	-												
15. License fees under Sect. 188				89	8	-	89	8	-	30	-	-							59	8	-	1895-96		
	169	14	7	1625	1	3	1794	15	10	1278	-	10	260	4	10	59	2	9	197	7	5			

* Note.

* The excess of Rs 6 & Rs 3 respectively due to demand made in 1896-97 on account of the second half of 1895-96

STATEMENT V.—*Abstract of transactions under advances.*—

	RS.	A.	P.
(1) Total amount outstanding at the beginning of the year	171	4	8
(2) Amount advanced during the year	991	2	11
Total ..	1162	7	7
(2) Amount adjusted during the year—			
(*a*) On account of advances made during the year	736	2	11
(*b*) Do. previous years	25	12	8
Total amount outstanding at the end of the year* ..	400	8	-
Total ..	1162	7	7

** Details of Balance.*

1894 . 95.	District Medical and Sanitary Officer on account of petty contingencies of Wenlock and Women and Children Hospitals ——	Rs 35-0.0
	Sanitary Inspector on account of advance for his travelling expenses ——	Rs 110-8-0
* 1896 . 97	District Medical and Sanitary Officer on account of Wenlock and Women Children Hospitals petty purchases ——	Rs 105-0-0
	P. W. Overseer for petty charges ——	Rs 20-0-0
	District Medical and Sanitary Officer for travelling expenses of Midwifery pupils ——	Rs 30-0-0
	Sanitary Inspector for rewards for killing dogs ——	Rs 50-0-0
	— Do — Expenditure in connection with plague precautions ——	Rs 50-0-0
		Rs 400-8-0

STATEMENT VI.

Statement of Differences.

Head of Account.	As per Municipality's statement.			As per accompanying Report.			DIFFERENCE. More or less.			REMARKS.
Receipts										
4. Revenue derived from Municipal property &c										
(g) Other fees										
1. License fees	1153	2	-	1143	2	-	— 10	-	-	(1) Transferred to deposits, being the license fee paid in advance by the Contractor (for 1897-98)
7. Extraordinary & Debt										
(d) Advances										
2 (ii) Others	21	-	-	25	12	8	+ 4	12	8	(2) Amount written off the accounts and merely deducted from the outstandings under advances, now brought into account
Charges										
Grant I										
I New works										
3 Communications	616	-	1	2179	5	3	+ 1563	5	2	(3) Due to error in classification now rectified.
II Repairs										
4 Communications	11401	4	5	9837	15	3	— 1563	5	2	(4) Vide item No. 3 above
Grant IV 10 Other charges										
5 (iv) Other items	717	-	10	721	13	6	+ 4	12	8	(5) Vide item No. (2) above
Balance										
6 (a) Municipal Fund	4466	13	-	4456	13	-	— 10	-	-	(6) Vide item No (1) above
7. Deposit Balance (Cash)	2184	10	-	2194	10	-	+ 10	-	-	(7) Vide items Nos: (1) & (6) above
Statement III Deposits										
Receipts										
8 (b) Other Deposits &c	209	6	7	219	6	7	+ 10	-	-	(8) Vide item No (1) above
Charges										
9 Deposit returned to Renters	35	14	3	38	14	3	+ 3	0	0	(9) Error in classification vide item No: (10) below
10. Do to Parties	168	6	-	34	[illegible]		— 3 — 130	- 8	-	(10) Due to errors in classification
Paid to claimants.	1	12	-	132	4	-	+ 130	8	-	(11) Vide item No (10) above

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STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE. More or less.	REMARKS.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	DIFFERENCE.	REMARKS.
			More or less.	

1/1771

Refg to Petn No. 324/Eng of 98.

Form No. 70. 500—14. 4. 96.

G No. 31/1898-99

MUNICIPAL OFFICE,
MANGALORE, 11th May, 1898.

From

M. R. Ry. D. Ananthaya Avarga

Chairman, Municipal Council,
MANGALORE.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 1771 M

To

The Secretary to Government,
Local and Municipal Departmen
Madras,
(through the Collector of South Canara,)

Sir,

Enclosures – Two.

I have the honour to forward herewith the report on the audit of the Mangalore Municipal Accounts for 1896-97 received from the Accountant-General and to submit the accompanying copy of the Municipal Council's Resolution, dated the 23rd ultimo with reference to paragraph 8 of the report.

2. The differences mentioned in Statement VI accompanying the report are accepted and noted, although the necessary details of the erroneous classification under items 3 and 4 in particular, have not been

been furnished.

I have the honour to be

Sir,

Your most obedient servant,

Chairman

Copd.
Compd.

When given for copying ______
When copied ______
When examined ______
When signed 11/6
189 .

READ AGAIN G.O., No. , DATED
189 ,

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.

N.B.—
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