[L. & M. 5,000—5-4-99.]

Local & Munl. (1899) Departm[illegible]nt.

MISCELLANEOUS.

G.O., No. 810 M

DATED 9-6-99

INDEXED. [illegible]

[Despatch Abstract.]

Accounts.

Recording, with remarks, the Report on the audit of the —— of the Mangalore Municipality for 1897-98. [illegible]

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. (1899) Department.

CURRENT No. 1181/99

N/mis **Order** No. 810 munis d 9/6/99

Recorded.

2. The attention of the Accountant-General is drawn to the errors pointed out in para. 2 of the Chairman's letter.

TR
8.6.99

a.l
8/6/99

From The Chairman
Munl. Council
Mangalore

G No 59

Dated 27-5-99

Received 2-6-99

Registered 3-6-99

Enclosures 2

Spare copies nil

SUBJECT.

Submitting the Audit Report of the municipality for 1897-98.

To
The Chairman M.C. Mangalore
Accountant-General
Despd 12/6/99

7/6

BACK PAPERS.

G.O.	No.	Department.	Date.
G.O.	258 Mis. / 27-2-99,	G.O.	202 M of 99
2 G.O.		1460 Mis. / 10/6/98	

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local & Munl. (1899) Department.

CURRENT No.

S. CANARA COLL^R'S OFFICE
C.R. No. 934 / Ey/99.
25 APR 99

Order

From

The Accountant General, Madras & the Chairman, Municipal Council, Mangalore.

ASSIST'T SECY TO GOVT. 22 JUN 1899 LOCAL MUNL EDL & LEG DEPT.

No. 272/54

Dated 21st April 1899.

Received

Registered

Enclosures

Spare copies

SUBJECT.

Forwarding Mangalore municipal audit report for 1897-98.

IV Temporary Coll. Collectors.

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 1897-98.

Dated 5th March 1899.

To

THE Assistant Accountant General
and 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 1897-98.

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. 4183-5-11, is in agreement with that appearing in the ~~Bank~~ / Treasury Pass Book, allowing ~~for outstanding cheques,~~ for deposits, and for unremitted revenue remaining on hand at the close of the year.

5. Statement VI explains the alterations (shown in red ink in the other appended statements), made in the figures already reported to Government by the Municipality with its Annual Report. *or*

~~The audit having been conducted before the submission by the Municipality of its Annual Report, the figures contained in the accompaniments to the latter, should agree exactly with those in the statements hereto appended.~~

6. 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.

7. A note on the defects discovered during the audit has been forwarded to the Chairman. The following points however deserve to be brought to the notice of Government.

(a) Security has not yet been taken from the following subordinates entrusted with money transactions, notwithstanding the fact that the omission was pointed out in the two previous audit notes

I Jeppu, ward Sanitary Sub Inspector
II Peon entrusted with remittance into the Treasury
III Bungalow Masalchi and
IV Temporary bill collectors.

(6)

(b) In certain other cases
Personal Security bonds furnished some years back have not been verified as to the continued existence ~~and solvency~~ of the persons who executed them & as to whether the properties alluded to in the bonds are still in their possession and are unencumbered.

I have &c
(Sd) K. Govindan
asst Inspector of Local Fund accounts.

Forwarded to the Accountant General.

With reference to para 76 of the report the attention of the Council may be drawn to para 5 e of my letter embodied in Government order No 202 R dated 15th February 1899, and the order of Government thereon

(Sd) W. H. Williamson
Assistant Accountant General
and Inspector of Local Fund accounts.

No 54/2-99
Forwarded to the Secretary to Government, Local and Municipal Department, Fort St George, through the Chairman Municipal Council, Mangalore, and the Collector of South Canara

Fort St George
Accountant General's office
21st-27th April 1899

(Sd) W. H. Williamson
Accountant General.

R. Dis. on C. No 934/99

Forwarded to the Chairman, Municipal Council, Mangalore.

(Sd) A. [illegible]
Acting Collector

South Canara Collector's office
Mangalore, 27th April 1899

STATEMENT I.

Revenue and Receipts of the Municipal Fund of the Town of Mangalore for the official year 1897-98.

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1898-99.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. BALANCE BROUGHT FORWARD—									
a. Municipal Fund	4456	13	-				4470	-	-
b. Endowments	661	9	9				670		
c. Water and Drainage Tax Fund.									
Total ..				5118	6	9	5140	-	-
2 MUNICIPAL RATES AND TAXES—									
a. Tax on arts, &c. (section 53) ..	5642	12	5				5800		
b. Tax on buildings (section 63) ..	14245	12	8				14000		
c. Tax on lands (section 63) ..	2009	9	1				2000		
d. Water and Drainage Tax on buildings and lands (sec. 75).									
e. Tax on vehicles with springs and palanquins, &c. (section 77).	1479						1400		
f. Tax on animals (section 77) ..	1632	4	-				1600		
g. Tax on carts and other vehicles without springs (section 85) ..	1091	-	-				1350		
h. Tolls (section 91)—									
Gross receipts, Rs.———	2760						2760		
Less L. F. share, Rs.———									
i. Tax on domestic male Servants (section 96A)									
j. Penalties on account of—									
i. Tax on arts .. .	3	-	-						
ii. Tax on buildings ..									
iii. Tax on lands									
iv. Water and Drainage Tax on buildings and lands ..									
v. Tax on vehicles, &c. ..									
vi. Tax on animals ..									
vii Tax on carts, &c. (Arrears)	33	12	-				20	-	-
viii. Evasion of tolls ..				28897	2	2			
ix. Tax on servants ..									
Carried over ..				28897	2	2	28930	-	-

1360 h
16-8-99

Statement I—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1898-99.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..				28897	2	2	28930	-	-
3 Realizations under Special Acts—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..	165	-	-	165	-	-	180	-	-
4. Revenue derived from Municipal property and powers apart from taxation—									
a. Rents—									
i. Rent of lands	690	6	4				640	-	-
ii. Rent of buildings ..	2480	10	-				2500	-	-
iii. Fishery rents									
b. Sale-proceeds, &c.—									
i. Sale-proceeds of lands ..	6775	-	-				6780		
ii. Sale-proceeds of old materials, unclaimed property, &c.	174	5	1				180		
iii. Sale-proceeds of Acts, Bye-laws, &c.	1	8	-						
iv. Sale-proceeds of night soil, street refuse, &c. ..	446	8	-				500		
c. Educational receipts—									
i. Fees from Educational institutions	516	10	9				500		
ii. Other revenue from educational institutions ..									
d. Hospital receipts—									
i. Sale-proceeds of medicines..	78	4	6				30	.	.
ii. Subscriptions and donations, &c., including composition fees									
iii. Other Hospital receipts ..									
Carried over ..	11163	4	8	29062	2	2	40240	-	-

Statement I—*cont.*

Heads of Account.	1898-99. Details of Minor heads.			1898-99. Totals of Major heads.			Revised Estimate for 1898-99.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..	11163	4	8	29062	2	2	40240	-	-
4. Revenue derived from Municipal property and powers apart from taxation—*cont.*									
e. Miscellaneous income—									
i. Income from Markets ..	3336	5	10				3350	-	-
ii. Do. Slaughter houses ..	469	8	-				470	-	-
iii. Do. Cart-stands ..	265	-	-				260	-	-
iv. Do. Avenues	581	13	9				600	-	-
v. Do. Travellers' Bungalows	122	8	-				150	-	-
vi. Do. Produce of land, gardens, &c.	19	10	6				20	-	-
f. Fees—									
i. Warrant fees	660	2	-				600	-	-
ii. Distraint fees and recoveries on account of incidental expenses	58	-	-				50	-	-
iii. License fees	1105	4	8				1200	-	-
iv. Fees for vaccination in private houses ..									
v. Fees for searches of, and extracts from, Birth and Death Registers ..	6	8	-				10	-	-
vi. Fees for numbering carts..	-	12	-				10	-	-
vii. Fees for duplicate licenses..									
viii. Other fees									
g. Fines—									
i. Fines under Municipal and other Acts	331	6	-				200	-	-
ii. Balance of fines under sections 3 to 5 of the Town Nuisance Act ..									
h. Interest on Investments—									
i. Educational									
ii. Medical									
iii. Choultries									
iv. Sinking fund									
v. Water and Drainage fund..									
vi. General	219	15	2	18339	5 13	11	220	-	-
i. Discount on Investments ..									
Carried over ..				47402	1 8	-	47380	-	-

3603
6-8-91

Statement I—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				47402	8	1	4738	-	-
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..									
Buildings									
Municipal Schools ..	127	-	-				150	-	-
Other purposes ..	60	-	-				60	-	-
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes ..									
b. From Local Boards—									
i. Educational									
ii. Medical	1600						1600	-	-
iii. Other purposes									
c. Other grants and contributions—									
i Educational									
ii. Medical									
iii. Other purposes				1787	-	-			
6. MISCELLANEOUS—									
a. Recoveries on account of services rendered to private individuals—									
i. Private scavenging ..	1919	14	1				2000	-	-
ii. Laying pipes to private houses									
iii. Other purposes	6	8	-				10	-	-
b. Other receipts—									
i. Refunds of expenditure of previous years ..	1	3	6				10	-	-
ii. Other items	34	15	-	1962	8	7	40	-	-
Carried over ..				51151	8	8	51250	-	-

Statement I—*Cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				51151	8	8	51250	-	-
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. Refunds of Advances—									
i. Permanent advances ..									
ii. Other advances* ..	160	-	-	100	-	-			
Total Receipts ..				51251	8	8	51260	-	-
Add opening balance ..				5118	6	9	5140	-	-
Grand Total ..				56369	15	5	56390	-	-

*All over-payments and sums eventually recoverable from private persons or bodies should be debited to advances recoverable in Statement II, and on the recoveries being effected they should be credited to this head. Amounts debited and credited to advances in the same year should be expunged from both sides of the account.

NOTE TO STATEMENT I.

1. Tax on arts, &c., is levied on ~~the first~~ all classes.
2. Tax on buildings is levied at 6¼ per cent., and tax on lands at ~~annas~~ 6¼ per cent on the annual rental value. ~~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 2-7-88, 287 3-3-91, 1121 17-7-91, 1360 26-8-91
8. The house ~~and water and drainage~~* tax registers were last revised in the official year 1898-99, and the land ~~and water and drainage~~* tax registers in the official year 1898-99.
9. The total extent of land assessed is — acres.
10. The mode of estimating the annual rental of houses and lands is as given in the last administration report ~~with the following exceptions~~ :—

*The words "and water and drainage" should be scored out in Municipalities where this tax is not levied.

Statement II.

Expenditure from the Municipal Fund of the Town of Mangalore for the official year 1897-98.

Heads of Account.	1897-98. Details of Minor Heads. Rs.	A.	P.	1897-98. Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1897-98. Rs.	A.	P.
GRANT I—*Public Works*—									
1. New Works—									
a. Communications	3265	2	5						
	~~868~~	2	9				1000	-	-
b. Buildings	125	5	7						
	~~56~~	1	~~4~~				100	-	-
c. Drainage	696	6	5				1000	-	-
d. Water-supply	828	4	5						
				~~2448~~	~~14~~	~~10~~	1000	-	-
e. Miscellaneous public improvements.				4915	2	10			
2. Repairs—									
a. Communications	*10528	6	4						
	~~1202~~	~~9~~	~~12~~	~~9~~					
b. Buildings	1006	6	10				13000	-	-
	~~1075~~	~~11~~	~~1~~						
c. Drainage—							1200	-	-
i. Repairs to works ..									
ii. Establishment	55	4	10				100	-	-
iii. Contingencies	1501	1	9				1500	-	-
d. Water-supply—									
i. Repairs to works, machinery, &c.	20	6	10						
	~~17~~		~~2~~						
ii. Establishment							100	-	-
iii. Contingencies				~~1211~~	10	7			
e. Miscellaneous public improvements.				~~5177~~	~~14~~	~~7~~			
3. General Establishment—									
i. Establishment	579	3	8	579	3	8	580	-	-
ii. Contingencies									
4. Tools and Plant and other stores.	94	11	8	94	11	8	200	-	-
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 ..				18300	12	9	19780	-	-
GRANT II—*Education*—									
1. Training Schools—									
Stipends to Normal Students ..									
2. Municipal Schools—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..									

Note: * Shall be Rs. 10,128-6-4, vide statement VI.

27-5-99. Chairman, MC

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads. Rs.	A.	P.	1897-98. Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1897-98. Rs.	A.	P.
Brought forward ..									
GRANT II—*Education*—cont.									
ii. On Salary Result System—									
a. Fixed Payments	1356	14	11				1370	-	-
b. Result Grants	327	1	-				430	-	-
c. Contingencies	218	-	-	1901	15	11	250	-	-
3. Salary Grants	521	2	-	521	2	-	520	-	-
4. Result Grants	1806	8	-	1806	8	-	1800	-	-
5. Inspection—									
a Contributions to Local Boards..									
b. Municipal Inspectors—									
i. Establishment	217	12	5				220	-	-
ii. Contingencies	23	12	3	241	8	8	30	-	-
6. Drawing and Gymnastic Instruction—									
a. Contributions to Local Boards..									
b Drawing Masters—									
i. Establishment									
ii. Contingencies									
c. Gymnasium—									
i. Establishment									
ii. Contingencies									
7. Miscellaneous—									
a. Building, furniture and other grants	77	10	8				150	-	-
b. Rent grants									
c. Other items				77	10	8			
Total, Grant II ..				4548	13	3	4770	-	-
Add—Total, Grant I ..				18300	12	9	19780	-	-
Totals of Grants I and II ..				22849	10	-	24550	-	-
GRANT III—*Sanitation, Vaccination and Medical Services*—									
1. Hospitals and Dispensaries—									
a. Establishment	3430	9	8				3700	-	-
b. Medicines and Supplies ..	2895	5	10				3000	-	-
c. Diet of Patients	943	10	8				900	-	-
Carried over ..	7269	10	2				7600	-	-

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..	7269	10	2				7600	-	-
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
1. Hospitals and Dispensaries—*cont.*									
d. Sundries and Contingencies ..	537	14	2				600	-	-
e. Contributions to Government ..									
f. „ „ Local Boards ..									
g. „ „ Leper asylums other bodies ..	357	8	-	8165	-	4	360	-	-
2. *a.* Contributions to Provincial Funds for—									
i. Medical College ..									
ii. Sanitary Inspection ..	149	-	-				140	-	-
iii. Reserve medical staff ..									
b. Contributions to Local Boards, &c., for—				149	-	-			
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccinaion—									
a. Establishment	332	12	5				330	-	-
b. Contingencies	67	2	10				50	-	-
c. Contributions to Local Boards ..	100	-	-	499	15	3	100	-	-
4. Registration of Births and Deaths—									
a. Establishment	242	1	-				250	-	-
b. Contingencies	6	15	10	249	-	10	30	-	-
5. *a.* Conservancy, Road cleaning and Road watering—									
i. Establishment	5420	8	11				5560	-	-
ii. Charges for purchase, hire and maintenance of carts and bullocks	1379	-	-				1400	-	-
iii. Contingencies	71	14	-				110	-	-
b. Private Scavenging—									
i. Establishment	1514	12	2				1710	-	-
ii. Charges for purchase, hire and maintenance of carts and bullocks									
iii. Contingencies	217	4	-				290	-	-
Carried over ..	8603	7	1	9063	-	5	18530	-	-

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ..	8603	7	1	9063	-	5	18530	-	-
GRANT III—*Sanitation, Vaccination and Medical Services*—cont.									
c. Epidemic Charges—									
i. Establishment	2729	11	5				2500	-	-
ii. Contingencies	-	-	-						
d. Arrangements at fairs and festivals									
e. Other Sanitary outlay	*35	8	6	11368	11	-	40	-	-
Total, Grant III ..				20431	11	5	21070	-	-
Add—Totals of Grants I and II ..				22849	10	-	24650	-	-
Totals of Grants I to III ..				43281	5	5	45620	-	-
GRANT IV—*Lighting and Miscellaneou Municipal purposes*—									
1. Lighting—									
a. Establishment									
b. Payments to contractors ..									
c Purchase and repair of lamp posts lanterns, burners, &c. ..									
d. Contingencies	2661	10	10	2661	10	10	3000	-	-
2. i. Markets—									
a. Establishment	357	8	10				360	-	-
b. Contingencies	85	-	1	442	8	11	80	-	-
ii. Slaughter-houses—									
a. Establishment									
b. Contingencies									
3. Choultries—									
a. Establishment									
b. Charges for feeding travellers ..									
c. Contingencies									
4. Travellers' Bungalow—									
a. Establishment	37	12	5				40	-	-
b. Contingencies	-	-	-	37	12	5	60	-	-
5. Avenues—									
a. Establishment									
b. Contingencies	546	12	8	546	12	8	550	-	-
6. Public Garden—									
a. Establishment	61	12	5				60	-	-
b. Contingencies	4	4	9	66	1	2	10	-	-
Carried over ..				3754	14	-	4160	-	-

** On account of manufacture of Pondrette.*

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS	A.	P.
Brought forward ..				3754	14	-	4160	-	-
GRANT IV—*Lighting and Miscellaneous Municipal purposes*—cont.									
7. Survey of Land									
8. Fire—									
a. Establishment									
b. Contingencies	71	-	-	71	-	-	120	-	-
9. Pounds—									
a. Establishment, Commission, &c.									
b. Contingencies									
10. Other Charges—									
a. Work done for private individuals, other than private scavenging—									
i. Laying pipes									
ii. Other purposes									
b. Rewards for destruction of pigs and dogs	200	-	-				250	-	-
c. Printing	242 / ~~250~~	-	11 / ~~10~~ 11				300	-	-
d. Compensation for lands ..									
e. Law charges	19	13	-						
f. Quit-rent on Municipal lands ..	5	6	10						
g. Charges for numbering carts and issuing tin tickets									
h. Water Pandals	9	-	-						
i. Cost of sign boards and numbering houses									
j. Other items	* 432	4	10	908 / ~~917~~	9 / 3	7 / 7	600	-	-
Total, Grant IV ..				4 ~~748~~ 781	14 / 7	7	5430	-	-
Add—Totals of Grants I to III ..				43281	5	5	45620	-	-
Totals of Grants I to IV ..				480 ~~24~~ 15	13 / 7	-	51050	-	-
Carried over ..									

* Time gun Establishment charges Rs. 227 a. 7 p. 8
Powder magazine do 167 3 2
Church clock establishment 30 . .
Rent of cart stand 4 . .
Lock &c for Petroleum store 3 10 .
432 - 4 - 10

Statement II—*cont.*

Heads of Account.	189-9. Details of Minor heads.			189-9. Totals of Major heads.			Revised Estimate for 189-9.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
GRANT V—*Supervision and Management.*									
1. General Establishment—									
a. Inspection—									
i. Pay and pensionary contribution of Chairman or Secretary.									
ii. Conveyance allowance ..									
b. Office Establishment ..	1391	1	8				1390	-	-
c. Contingencies	~~333~~ 341	- / 10	- / -				300	-	-
2. Collection of Municipal Taxes—									
i. Establishment	1493	11	11				1490	-	-
ii. Contingencies	362	6	11				400	-	-
3. Collection of tolls, market rents, &c.—									
i. Establishment									
ii. Contingencies									
4. Collection of private scavenging fees—									
i. Establishment									
ii. Contingencies									
5. Charges for printing at press selected by Accountant-General.									
6. Contributions for Central Office and Audit Establishment.	450	-	-	8 14 6 / ~~4030~~ 4 6			450	-	-
Total, Grant V ..				8 14 6 / 4030 4 6			4030	-	-
Add—Totals of Grants I to IV ..				15 13 - / 480 ~~24~~ 7 -			51050	-	-
Totals of Grants I to V ..				52054 11 6			55080	-	-
EXTRAORDINARY AND DEBT.									
Repayment of Debt—									
a. Water and Drainage schemes—									
i. Instalments paid during the year.									
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..									
iii. Charges of investment, such as premia, commission, &c. ..									
b. Others—									
i. Instalments paid during the year									
ii. Investments on account of Sinking fund (*Par* value of securities purchased.) ..									
iii. Charges of investment, such as premia, commission, &c. ..									
Carried over ..									

Statement II—*cont.*

Heads of Account.	1897-98. Details of Minor heads.			1897-98. Totals of Major heads.			Revised Estimate for 1897-98.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..									
2. INTEREST ON LOANS—									
a. Water and drainage schemes—									
i. On account of previous years ..									
ii. „ of current year ..									
b. Others—									
i. On account of previous years ..									
ii. „ of current year ..									
3. ADVANCES RECOVERABLE—									
a. Permanent advances ..									
b. Other advances	70	6	-				-	-	-
4. REFUNDS OF OTHER THAN CURRENT COLLECTIONS—	13	-	-				100	-	-
a. Water and Drainage tax ..									
b. Others									
5. COMMISSION, &c., ON LOANS RAISED IN OPEN MARKET									
6. PENSIONS AND GRATUITIES ..	48	-	-	131	6	-	50	-	-
7. INVESTMENTS FOR PURPOSES OTHER THAN SINKING FUND—									
a. In Government securities or Savings Bank									
b. In other securities									
Total Extraordinary and Debt ..				131	6	-	150	-	-
Tota's, of Grants I to V ..				52054	11	6	55080	-	-
Total Expenditure ..				52186	1	6	55230	-	-
Balances—									
a. Municipal Fund	3441	7/15	5				410	-	-
b. Endowments	741	14	6				750	-	-
c. Water and Drainage Tax Fund				4183	5/13	11			
Grand Total ..				56369	15/7	5	56390	-	-

NOTE TO STATEMENT II.

Position of the Municipality of Mangalore *on 31st March 1898.*

LIABILITIES.	RS.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	2340 1/15	7	7
Other liabilities (in detail) ..			

ASSETS.		RS.	A.	P.
Municipal Balance ..	Cash	3441	15	5
	Securities ..	4183	5	11
Deposit Balance ..	Cash ..	2129	15/7	7
	Post Office Savings Bank ..	211	8	-
	Govt. Pro-notes.			
	Landed property ..			
	Other securities.			
Sinking Fund investments				
Other investments				
Funded Capital of endowed institutions, Hospitals, &c.		2300	-	-
Building fund		4000	-	-
Total ..		12824	13	6
Value of Premises, &c.		72500	-	-
Do. of Tools and Plant		1500	-	-
Do. of Live-stock				
Do. of Furniture		1500	-	-
Arrears of taxes, &c.		1650	9	5
Other assets (in detail)		1677	6	6
Total ..		89902 5/2	6/2	11/11
Claims—				
Advances Recoverable—				
Permanent advances		160	-	-
Advances for works, &c. ..		210	14	-
Total ..		370	14	-
Total ..	2340 1/15	7	7	
Grand Total ..		90273 546	4	11

STATEMENT III.

Municipality of *Mangalore.* Abstract of Deposit Account for the year 1897-98.

	RS.	A.	P.		RS.	A.	P.
Balance brought forward ..	2442	9	-	1. Credited to Municipal funds	9319	2	6
1. Deposits by appellants ..	307	-	-	2. Returned to appellants ..	46	8	-
2. Do. by renters ..	2106	-	-	3. Do. to renters ..	6	-	-
3. Do. by contractors ..	221 [225 struck]	8	6	4. Do. to contractors ..	7 [230 struck]	4 [12 struck]	6
4. Do. by Municipal servants				5. Do. to Municipal servants.			
5. Deposits by private parties for work	11	5	3	6. Do. to private parties ..	7	8	-
6. Other deposits	6861	8	10	7. Do. to other depositors.	2	1	-
				Total ..	9613 [9611 struck]	3 [15 struck]	- [6 struck]
Total Receipts ..	9507 [9510 struck]	6 [6 struck]	7 [1 struck]	Balance* ..	2341 [2340 struck]	7 [15 struck]	7
Grand Total ..	11959 [11952 struck]	15 [15 struck]	7 [1 struck]	Grand Total ..	11959 [11952 struck]	15 [15 struck]	7 [1 struck]

*DETAILS OF BALANCE.

(Years need not be given in the case of deposits lodged in P. O. Savings Bank and other securities.)

Class of Deposit.	Amount. RS.	A.	P.	Year.	REMARKS.
Appellants' deposits	87	-	-	1897-98	
Renters' deposits	1830	-	-	Do	
Contractors deposits ..	220			Do.	
Municipal servants' deposits ..					
Deposits for work	124	4	3	1891-92 to 1897-98.	
Miscellaneous deposits (to be specified)	80 [79 struck]	3 [11 struck]	4 [4 struck]	1897-98.	
	2341 [2340 struck]	7 [15 struck]	7.		

*Advance license fees deposits 77-8-0
Surplus sale proceeds of distrained property 0-15-10
Excess collections 1-3-6
79-11-4
Licence fees to be refunded owing to the license being refused 0-8-0
80-3-4

STATEMENT IV-A.—*Municipality of* *Mangalore*. Demand, Collection and Balance Statement for the year 1897-98.

CURRENT.

(NOTE.—When penal interest is levied, the amount should in each case be added to the demand.)

Particulars.	Demand as originally assessed by the Chairman RS.	A.	P.	Remitted by the Council on appeal RS.	A.	P.	Demand as finally settled (column 2 minus column 3). RS.	A.	P.	Amount Collected. RS.	A.	P.	Amount Remitted on account of vacant houses, &c. RS.	A.	P.	Amount Written off as irrecoverable. RS.	A.	P.	Balance (column 4 minus columns 5, 6 and 7). RS.	A.	P.
1	2			3			4			5			6			7			8		
1. Tax on arts, &c.	5983 [5968 struck]	-	-	153	-	-	5830 [5815 struck]	-	-	5509	1	6	18	8	-	-	-	-	302 [287 struck]	6	6
2. „ on buildings	14268	12	11				14268	12	11	14196	3	6	55	-	2	-	9	-	17	-	3
3. „ on lands	2012	11	8				2012	11	8	2009	6	2							3	5	6
4. Water and drainage tax on buildings ..																					
5. „ „ lands ..																					
6. Tolls (gross receipts)	2760	-	-				2760	-	-	2760	-	-									
7 Tax on domestic Male servants ..																					
8. Income from markets	3189	8	-				3189	8	-	I 3189	8	-									
9. „ Slaughter-houses ..	450	-	-				450	-	-	I 450	-	-									
10. „ Cart-stands ..	265	-	-				265	-	-	265	-	-									
11. Private scavenging fees ..	2014	2	1				2014	2	1	1898	5	9	42	6	8				73	5	8
12. Warrant fees	851	-	-				851	-	-	660	2	-				180	2	-	*10	12	-
13. Tax on vehicles with springs, &c.	1529 [1544 struck]	-	-				1529 [1544 struck]	-	-	1431	-	-							98 [80 struck]	-	-
14. „ animals ..	1668 [1657 struck]	-	-				1668 [1657 struck]	-	-	1595	8	-							72 [64 struck]	8	-
15. „ carts, &c. ..	1120 [1144 struck]	-	-				1120 [1144 struck]	-	-	1069	-	-							51 [45 struck]	-	-
16. Rent of lands	830	8	-	67	8	-	763	-	-	I 682	-	-							81	-	-
17. Rent of buildings	1486	-	-				1486	-	-	I 738	8	-							x 747	8	Realisable in 1898-99
18. License fees under Section 188	678	12	-				678	12	-	I 648	12	-	5	-	-				25	-	-
Total ..	39106 [39056 struck]	6	8	220	8	-	38885 [38835 struck]	14	8	37102	6	11	120	14	10	180	11	-	1481 [1431 struck]	13	11

NOTE I. The difference between these figures and those entered in column 2 of statement I is due to the latter being inclusive of items having no fixed demand, in total &c.—

* Should be Rs. 10-10-0 only, vide paragraph 2 (2) of the Chairman's covering letter.

27-5-99 D. [illegible] Chairman

STATEMENT IV-B.—*Municipality of Bangalore*. Demand, Collection and Balance Statement for the year 1897-98—*cont.*

ARREARS.

Particulars.	Balance of old Demand.		Arrears of previous year.		Total Demand.		Amount Collected.		Amount Remitted.		Amount 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. ..	95	2 11	174	- -	269	2 11	135	10 11	86	- -	18	- -	34	8 -	1894-95, 95-96, & 96-97.
2. „ on buildings ..	36	12 6	67	- 2	103	12 8	49	9 2	-	6 -	-	2 -	53	1 6	
3. „ on lands ..	-	- -	-	2 11	-	2 11	-	2 11					-	- -	
4. Water and Drainage tax on buildings ..															
5. „ „ on lands.															
6. Tolls ..															
7. Tax on domestic Male servants ..															
8. Income from markets ..															
9. „ Slaughter-houses ..															
10. „ cart-stands ..															
11. Private scavenging fees ..	-	- -	93	5 4	93	5 4	21	8 4	67	11 -			4	2 -	1896-97
12. Warrant fees ..															
13. Tax on Vehicles with springs, &c.	6	- -	48	- -	54	- -	48	- -	3	- -			3	- -	1895-96
14. „ animals ..	-	- -	43	- -	43	- -	36	12 -	1	12 -			4	8 -	1896-97
15. „ carts, &c. ..	-	- -	24	- -	24	- -	22	- -	2	- -			-	- -	
16. Rent of Lands	-	- -	7	- -	7	- -	1	4 -					6	4 -	
17. Rent of buildings	-	- -	1614	- -	1614	- -	1614	- -					-	- -	
18. Licence fees under Sec 188	-	- -	57	12 -	114	4 -	49	4 -	8	- -	18	12 -	38	12 -	1893-96 & 96-97.
Total ..	139	8 -	2125	8 5	2322	15 5	1982	3 4	165	13 -	18	12 -	165	6 6	
	147	7 5											203	10 6	

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

	RS	A.	P.
(1) Total amount outstanding at the beginning of the year*	400	8	-
(2) Amount advanced during the year	711	1	7
Total ..	1111	9	7
(3) Amount adjusted during the year—			
(a) On account of advances made during the year	640	11	7
(b) Do. previous years	100	-	-
Balance outstanding at the end of the year* ..	370	14	-
Total ..	1111	9	7.

* *Details of Balance.*

(Years need not be given in the case of permanent advances.)

Permanent advances.

	Rs.
District medical and Sanitary officer on account of Wenlock Hospital	100 — —
Do do on account of Women and children hospital	40 — —
P. W. overseer on account of petty contingencies 1894-95 and 1895-96.	20 — —
	160 — —
Sanitary Inspector on account of travelling allowance advance 1896-97 and 1897-98	110 — 8 —
District medical & Sanitary officer on account of Midwives' travelling allowance advance 1897-98.	60 — 6 —
Civil apothecary for plague charges	10 — —
Manager, municipal office	5 — —
Sanitary Inspector for rewards to dog killers	25 — —
	210 — 14 —
	370 — 14 —

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Statement VI.

Statement of Differences.

Heads of Account.	As per Municipal Statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Receipts				
4. Revenue derived from municipal property and powers apart from taxation.				
1. 7. Fees – III licence fees	1105 - -	1104 8 -	– 0 8 0	Being the fee for licence which has been refused by the chairman & now transferred to deposits for its refund to the party vide item (11) below.
2. Total receipts	51251 8 8	51251 - 8	– 0 8 0	
Charges				
Grant I Public Works				
1. New works.				
3 (a) Communication	868 2 8	3265 2 5	+2396 15 9	2. due to wrong classification – vide item marked in the cash book vide item 4 below.
4 (b) Buildings.	~~1075 11 1~~ 56 1 4	~~1006 6 10~~ 125 5 7	+69 4 3	(3) Do vide item no 5 below
2. Repairs.				
(5) (a) Communications	12528 12 9	10123 6 4	-2400 6 5	(4) Do no 2 above + 6 below.
6. (b) Buildings	1075 11 1	1006 6 10	-69 4 3	(5) Do Do vide item 3 above.
(d) Water Supply.				
7. i Repairs to works, machinery &c	17 - 2	20 6 10	+3 6 8	(6) Do Do vide item 4 above.
Grant IV.				
10. Other charges.				
8. c Printing.	250 10 11	242 - 11	-8 10 0	(7) Being value of the municipal accounts purchased, transferred to head spcl contingencies "Grant V"
Grant V				
1. General Establishment				
9. c. Contingencies	333 - -	341 10 -	+8 10 -	(8) Vide item 7 above.
Note to Statement II				
10. Liabilities. Deposits to be adjusted	2340 15 7	2341 7 7	+0 8 -	(9) due to the adjustment as per item 1 above.
II assets				
II Municipal balance – Cash	3441 15 5	3441 7 5	-0 8 -	
II Deposit balance – do.	2129 7 7	2129 15 7	+0 8 -	
12. arrears of taxes &c.	1577 5 5	1650 9 5	+73 4 -	10. Due to increases made in Statements IV A & IV B below.

Statement VI—*cont.*

Statement of Differences—*cont.*

Heads of Account.	As per Municipal statement.	As per accompanying Report.	Difference. More or less.	Remarks.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Statement III Deposits				
13 Deposit by Contractors	225 - -	231 8 6	+6 8 6	(11) Interest realized from Post office Savings bank Deposits credited and subsequently refunded to the parties & omitted in the deposit account now adjusted.
14. other deposits	6861 - 10	6881 8 10	+20 8 0	(12) Due to item No 1 above.
15 Returned to Contractors	220 12 -	237 4 6	+6 8 6	(13) Do 11 Do
16. Balance.	2340 15 7	2341 7 7	+0 8 0	(14) Do 12 Do.
Statement IV A.				
17 Tax on arts Cl 2	5968 - -	5983 - -	+15 - -	15. Due to the checkings made during 1898-99 on accounts of 1897-98 by the issue of fresh bills.
4	5815 - -	5830 - -	+15 - -	
8	287 6 6	302 6 6	+15 - -	
18 Tax on vehicles with 2 springs Cl 2	1511 - -	1529 - -	+18 - -	16. Do.
Cl 4	1511 - -	1529 - -	+18 - -	
" 8	80 - -	98 - -	+18 - -	
19. Tax on animals Cl 2	1657 - -	1668 - -	+11 - -	
Cl 4	1657 - -	1668 - -	+11 - -	
Cl 8	61 8 -	72 8 -	+11 - -	
20. Tax on carts Cl 2	1114 - -	1120 - -	+6 - -	
Cl 4	1114 - -	1120 - -	+6 - -	
Cl 8	45 - -	51 - -	+6 - -	
Statement IV B.				
21. Tax on arts. Cl 3	174 - -	186 8 -	+12 8 -	7. Due to the raising of the demands Subsequent to the close of the year.
" 4	269 2 11	281 10 11	+12 8 -	
" 8	31 8 "	44 " "	+12 8 -	

Enclosure of Letter G. No. 59 of 27-5-99

Proceedings of a Special meeting of the Municipal Council, Mangalore, held on 27th May 1899.

Present:

M.R.Ry. D. Ananthaya Avargal, Chairman.
" G. Narainswamy Aiyar Avargal, B.A., Head quarters Deputy Collector.
" U. Krishnaya Avargal, B.A.
" Rao Bahadur N. Shiva Rao Avargal.
" Rao Sahib P. J. Brito "
Y. Huber, Esq.
M.R.Ry J. P. Fernandes Avargal.
" C. F. Brito "
" J. S. Albuquerque "
" J. L. Fernandez "
E. B. Palmer, Esq.
M.R.Ry. M. Rangappa Bhandary Avargal; and
Muhammad Usman Sahib.

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2. Read the report and the Notes on the audit of the accounts for 1897-98 with the draft replies thereto.

Resolution.

The replies are approved.

True Extract

D. [illegible]

Chairman

29/V

cofd. Abs.
Compd.

Form No. 70. 500—14. 4. 96.

G No. 59

MUNICIPAL OFFICE,

MANGALORE, 27th May 1899.

From

M. R. Ry. D. Ananthaya Avargal,

Chairman, Municipal Council,

MANGALORE.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 11/1899

To

The Secretary to Government,

Local and Municipal Department,

Madras.

Sir,

Enclosures.- Two.

I have the honour to submit herewith the report on the recent audit of the accounts of this Municipality for the year 1897–98, received from the Accountant-General and to state as follows:-

2. The alterations explained in statement VI have been accepted and the revised figures shown in the annual statements for 1898–99, with the following exceptions:-

(1) <u>Statement II</u> - <u>Grant I.</u> - <u>2 Repairs, a. Communications.</u>- The figure 10,528-6-4 appearing against this head, in red ink, is apparently a clerical error, the correct figure being 10,128-6-4 as shown in statement VI.

(2). <u>Statement IV-A.</u> - <u>Item 12</u>- <u>Warrant fees.</u>- In column 8 of the statement, a balance of Rs. 10-12-0 has been shown, instead of Rs. 10-8-0. The error appears to be due to the circumstance that in the Land Tax Warrant Register, a balance of annas 6

is

is shown which however, includes the distraint fee of annas 4. Perhaps the whole sum was taken as the balance of warrant fees and included in the audited statement. Hence the difference.

At the same time, there was a warrant issued for the recovery of rent of lands, remaining unexecuted at the close of 1897–98, which does not appear to have been taken into account. The warrant fee of annas 2 in respect of this warrant has now been added to the aforesaid balance of Rs. 10–8–0, and Rs. 10–10–0 inserted in statement IV-B. submitted with the annual Report for 1898–99.

3. With regard to paragraph 7 of the report, I beg to submit:-

i. The post mentioned has been abolished with reference to G.O. Mis. No. 258 M., dated 27th February last, abolishing all the posts of Sanitary Sub-inspectors. So a security from the subordinate referred to had not been taken;

ii. & iii. It has already been resolved by the Municipal Council that a security need not be taken from these servants.

This is left to the discretion of the Muni. Council - Vide item (viii) 7 para. 5(e) of the Consolidated audit report in G.O. 202 M 15-2-99.

iv. No additional temporary bill-collectors were entertained in 1898–99. If such hands be employed in future, a security will, of course, be taken from them.

(b) The security furnished by the

shroff

shroff and accountant is the only old one now remaining, but I have satisfied myself that the same is good.

The posts of ward sanitary subinspectors who were hitherto entrusted with the collection of scavenging fees, sale-proceeds of avenues and other miscellaneous items, having lately been abolished with reference to the Government Order quoted above, and the new staff of maistries being exclusively employed on sanitation, another new staff of "ward reporters and bill collectors" has been proposed for the sanction of Government (vide my letter G. No. 11 of the 17th ultimo) for the performance of other than sanitary duties, such as the collection of the miscellaneous revenues above alluded to. So, on receipt of orders from Government regarding the creation of the said new staff, when the out-door collection staff is re-modelled, the whole question of taking securities from all the employees who have anything to do with the collection of Municipal dues, remains to be fully considered by the Municipal Council with due regard to paragraph 5(e) of the report contained in G.O. No. 202 M dated 15th February 1899, the circular instructions promised therein on the subject being also awaited.

G.O. 1379 M of 99 in the office pending disposal.

4. A

4. A copy of the resolution of the Municipal Council before which the report was placed, is herewith accompanying.

I have the honour to be,
Sir,
Your most obedient Servant,

Chairman.

Copd Ltr.
compd

When given for copying ——
When copied ——
When examined ——
When signed —— 1916 } 189

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

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.—
A = Copy in full.
B = Not to be copied
P = Copy abstract only.
Q = Copy heading only.