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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

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*Proceedings of the Madras Government, Financial Department,
18th April 1874.*

Read the following papers;—

No. 141. From H. S. THOMAS, Esq., President of the Municipal Commission, Mangalore, to the Hon. W. HUDLESTON, Chief Secretary to Government, Fort St. George, dated Maladi, 16th January 1874, No. 17.

In conformity with the provisions of Section 32 of the Towns Improvement Act III. of 1871, I have the honour to submit the Budget Estimates of Receipts and Charges of the Municipality of Mangalore, for the ensuing official year 1874-75, in the forms prescribed in G.O., dated the 28th October 1871, No. 1646.

2. RECEIPTS.—The estimated receipts from all sources amount to Rupees 14,500, being Rupees 5,910 below those of the current year. This is owing to the Profession-tax being omitted, as directed in G.O., dated the 19th May 1873, No. 698, Financial Department.

3. *Allotments by Government.*—Mr. L. Garthwaite, the Inspector of Schools, 6th Division, urged in a meeting, specially convened for the consideration of this budget, that the usual allotment of Rupees 900 on account of results grants was quite insufficient, as the grants would, without any new schools, amount to Rupees 1,600 next year. In view of the limited funds at their disposal, the Commissioners have no other alternative than to ask the Government to contribute the sum of Rupees 700, the difference between the usual allotment and the amount required, and they trust the Government will be pleased to grant the same.

4. *Rates on Houses, &c.*—The Government will observe that the estimate of collections under this head has been increased by 1,000 Rupees. The Commissioners think that a fresh valuation of rental of houses and other buildings should be made for the next year, none having been made since the one effected on the first organization of this Municipality. Considerable improvements have since taken place in the town, and the rental of houses has increased. This may yield the excess sum budgeted for.

5. *Taxes on Arts, &c., Current.*—This has been omitted as was required by Government in their Order, dated the 19th May 1873, No. 698, Financial Department.

6. *Registration of Carts.*—Seeing that the municipal roads are more damaged by carts than by carriages, the Commissioners are of opinion that the fees for the registration of carts may be slightly increased, and accordingly recommend that they be fixed as below for the coming year—

Rupees 2 per annum for carts drawn by a single animal.

“ 4 “ “ “ by two animals.

7. *Tolls.*—The Commissioners propose to levy in the ensuing year the maximum rate of tolls allowed by the Act, and have, therefore, increased their estimate of collections from this source. In their Order, No. 460, dated the 6th April 1872, Financial Department, the Government had disallowed the maximum rates for 1872-73, on the ground that no inconvenience would thereby be caused to the Municipality. But, as the Municipal Funds have now been reduced by nearly one-half, by the intended abolition of the Profession-tax, the Commissioners hope that the full rates will be sanctioned. As the tolls have to be rented out before the commencement of the next official year, or by the end of March next,

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it is hoped the Government will be so good as to accord their sanction to this proposal, as early as possible, so as to admit of the tolls being rented out in time.

8. *Endowments and Sundry Contributions.*—As may be naturally expected, private subscriptions on account of the dispensary have been gradually falling off since it has been made a municipal institution. Hence the low estimate under this head.

9. *Contributions from Local Funds on account of the Civil Dispensary.*—The Commissioners consider that it is but fair that the charges connected with the Civil Dispensary should be shared equally between the Local and Municipal Funds. The charges, as shown in Statement II.-A, amount to Rupees 2,500. The receipts accruing to the dispensary from private subscriptions, as well as from interest on the invested capital, are Rupees 100. Deducting this sum from the probable charges, viz., Rupees 2,500, which the Civil Surgeon and the Commissioners think cannot be reduced, there remains a sum of Rupees 2,400 to be made up. Out of this the Municipality will pay Rupees 1,200, and the remaining Rupees 1,200, they think, should be contributed from the Local Funds.

10. *CHARGES.—New Works.*—Consequent on the diminution of income, and the desire of Government that the expenditure should be reduced to accord with the deficit, the Commissioners have refrained from proposing any *new works* for execution during the next year; though there is enough to be done in this direction, the Municipal Market being the first work which has to be kept in abeyance for want of funds.

11. *Repairs, Communications.*—The Commissioners have reduced the expenditure under this head by Rupees 1,000.

12. *Establishment, Public Works.*—The expenditure under this head also has been reduced by nearly half.

13. *Education, Results Grants.*—To meet the educational wants of the town, Mr. Garthwaite, the Inspector of Schools, considers that an increase of Rupees 700 over the usual allotment on account of results grants is indispensably necessary. Provision has, therefore, been made for this additional charge on the understanding that the Government will sanction the grant asked for in paragraph 3.

14. *Training Schools, Contribution to the Mangalore Normal School.*—The Commissioners are of opinion that no contribution need be paid for the Normal School, as the schools for which the Municipality pays results grants are not taught by, and do not generally require, trained teachers. No provision has, therefore, been made under this head.

15. *Contribution to Local Funds for Educational Inspection.*—At the recommendation of Mr. Garthwaite, the Commissioners propose that, instead of the usual contribution of Rupees 530 on account of Educational Inspection, an Inspecting Schoolmaster, on a monthly salary of Rupees 20, may be entertained to superintend the teaching in the schools aided by the Municipality. This is provided for.

16. *Sanitation and Medical Services, Mangalore Civil Dispensary.*—The Civil Surgeon in charge of the dispensary is of opinion that, if the dispensary is to be maintained in its present satisfactory state, a provision of not less than Rupees

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2,400 should be made for the ensuing year. The Commissioners fully concur in the opinion of the Civil Surgeon, and have accordingly provided the required amount.

17. *Vaccination.*—The Commissioners think with the Civil Surgeon that, when small-pox is not prevalent in the town, one vaccinator is sufficient. They, therefore, propose to dispense with the services of the other vaccinator from the commencement of the next official year.

18. *Registration of Births and Deaths.*—No saving can be effected under this item.

19. *Conservancy Establishment.*—A saving of about 700 Rupees has been effected under this item by a reduction of ten sweepers.

20. *Hire of Conservancy Carts.*—The Commissioners have resolved to dispense with the three hired night-soil carts drawn by bullocks, which cost the Municipality about Rupees 800 a-year, and to construct, by the end of the current official year, five hand carts of their own, which will be dragged to the places where night-soil is buried by the municipal toties. No provision has, therefore, been made under this head.

21. *Conservancy of the Cantonment.*—The Commissioners consider that a reduction in this allowance is indispensable. It seems but fair that the military should have no more than a proportionate share of the general outlay on conservancy in the town, calculated on the population of their cantonment. This will give the following result:—

Population of the town, exclusive of the cantonment	26,460
„ of the cantonment	2,350
Conservancy charges of the town	Rs. 3,615
The conservancy charges for the cantonment should, therefore, be fixed in round numbers at Rupees 325.	

The Commissioners beg to note here that this amount, viz., Rupees 325, is not much less than the revenue the Municipality derives from the buildings in the cantonment, &c.

22. *Killing stray Dogs.*—This is a new item introduced in the Municipal Budget, but one which, the Commissioners think, should be a proper charge on the Municipal Funds, for stray dogs are, from their incessant barking at night, very annoying to the townspeople, and are sometimes rabid. The small provision made, viz., Rupees 200, is not more than is necessary.

23. *Lighting.*—The Commissioners regret the necessity of having to stop the lighting of the streets for want of funds, though it was a great desideratum.

24. *Supervision and Management.*—By the abolition of the Profession-tax, the office work will, in some measure, be reduced. The Commissioners have, therefore, reduced the expenditure under this head by Rupees 620.

25. *Closing Balance, Endowments.*—The Civil Dispensary is not in need of any permanent improvement, and it is the desire of Government (*vide* G.O., No. 1809, dated the 18th December 1873), that except for any such improvement the accumulated funds of a dispensary should not be drawn upon. The funded capital of the dispensary (Rupees 1,000) has, therefore, been allowed to remain intact.

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No. 142. From H. S. THOMAS, Esq., President of the Municipal Commission, Mangalore, to the Hon. D. F. CARMICHAEL, Acting Chief Secretary to Government, Fort St. George, dated Mangalore, 1st April 1874, No. 75.

By telegram dated the 30th ultimo Government have been pleased to sanction the levy of tolls at the maximum schedule rates, and this change came into force this day.

2. Registration of carts and other vehicles without springs and licenses for carriages, horses, and other animals, as required by Sections 65 and 74 of Act III. of 1871, cannot be delayed as otherwise the toll-collectors may legally demand the payment of tolls on such unregistered carts and unlicensed carriages and other animals. Now that the tolls have been raised to the maximum rates owners of carts, carriages, and animals traversing the toll-gates from within the Municipality almost daily may be liable to serious loss unless they are registered by the Municipality.

3. I beg, therefore, to request that the Government will be pleased to favour me by wire with their orders for registration of carts and for licensing carriages and animals at the rates proposed in the Budget for 1874-75, now before them.

No. 144. ORDER THEREON, 18th April 1874, No. 622.

The following shows the Budget Estimates of the Mangalore Municipality submitted for the year 1874-75 compared with those for 1873-74 :-

REVENUE.		CHARGES.	
1873-74.	1874-75.	1873-74.	1874-75.
RS.	RS.	RS.	RS.
Balance	10,185	Grant I.—	
Assignment by Govern- ment	700	New Works—	
Rate on Houses	6,000	Communications	1,650
Tax on Arts	8,000	Buildings	7,200
Tax on Vehicles	1,400	Repairs—	
Registration of Carts	350	Communications	3,500
Tolls	1,020	Buildings	1,470
Fees	300	Miscellaneous	1,040
Fines	400	Grant II.—	
Endowments, &c.	220	Training Schools	530
Local Fund contribution for Dispensary	600	Results Grants	900
Miscellaneous	2,120	Inspection	530
		Grant III.—	
		Hospitals and Dispen- saries	2,210
		Vaccination	270
		Registration of Births and Deaths	170
		Conservancy	5,700
		Grant IV.—	
		Lighting	550
		Markets	120
		Watering Streets and Avenues	750
		Fire-engines	250
		Time Gun	120
		Travellers' Bungalows.	40
		Grant V.—	
		Supervision	2,370
		Advances and Refunds.	200
		Balances	995
Total ...	30,595	Total ...	30,595
			16,000

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2. The loss of Rupees 8,000 by the abolition of the profession-tax would

	RS.
Income, less balance brought forward as shown in Budget	14,500
Increase in Tolls	980
Do. in Registration of Carts.	100
	1,080
	12,420
Deduct new assignment asked but dis- allowed	700
Total ...	12,720

reduce the revenue of the Mangalore Municipality for the year 1874-75 to Rupees 12,720 if no change were made in the existing taxation, and consequently after making every possible reduction in the expenditure the Commissioners have proposed to increase the fee for the registration of carts and to raise the tolls to the maximum rate. The Government desire to do away with the profession-tax

as far as possible throughout the Presidency, but the Budget now submitted shows that the complete and immediate adoption of such a measure in the case of this Municipality would have the effect of seriously diminishing the usefulness of the institution, and under these circumstances His Excellency in Council resolves to authorize its retention except in the case of persons falling within the sixth, seventh, and eighth classes of Schedule B. This exception will probably have the effect of reducing the receipts from the tax considerably below the amount entered in the Budget for 1873-74, but the approval of Government to the levy of tolls at the maximum rates has already been intimated by telegram. The fees for the registration of carts may remain at the old rates.

3. With the additional funds at their disposal under the above order the Commissioners will be able to continue the erection of the new market and to make sufficient provision for Results Grants without requiring assistance from Provincial Funds. The omission of the contribution on account of Training Schools was correct as all charges of the kind are to be met from Provincial Funds from 1874-75, and no contribution for inspection need be paid unless the Municipality avail themselves of the services of Inspecting Schoolmasters paid from Local Funds. Under any circumstances the sum due to Local Funds on account of inspection would be very much less for 1874-75 than for last year, and, unless there is sufficient work in the Municipality to occupy the full time of a separate Inspecting Schoolmaster, the appointment cannot be commended on the ground of economy.

4. The allotment for the other objects of municipal expenditure should be revised with reference to the estimated receipts obtainable with the partial retention of the profession-tax. The funded capital of the dispensary need not be shown in Statements I. and II., and as the negative balance is annually made good from Municipal Funds it need not be brought forward in Statement I.-A. The proposal that expenditure on the dispensary in excess of its independent income should be borne equally by Municipal and Local Funds seems a fair arrangement, and the Budget is passed subject to the remarks above made.

(True Extract.)

D. F. CARMICHAEL,
Acting Chief Secretary.

To the President of the Municipal Commission, Mangalore.
.. Board of Revenue.
.. Public Works Department.
.. Revenue Department.
.. Accountant-General.
.. Sanitary Commissioner.
.. Surgeon-General, Indian Medical Department.
.. Director of Public Instruction.
.. President of the Local Fund Board, Canara Circle.
Exd. A. S. Rodgers.

S. Panicker

