

CHAPTER XVII.

LOCAL GOVERNMENT.

CHAP. XVII. **MUNICIPALITY.** THERE is only one town in the district which is under municipal government. On the 31st March 1893, the municipal council was, at its sanctioned strength of 20 members, composed of 1 ex-officio, 4 nominated, and 15 elected. Of these only 8 were officials, while the rest were non-officials. There were 4 Europeans and 16 natives.

Finances. The subjoined statement shows the receipts and charges of the municipality during the last five years :—

Year.	Income from taxation including tolls.	Income from other sources.	Total income.	Expenditure.
	RS.	RS.	RS.	RS.
1888-89	26,790	12,277	39,067	39,840
1889-90	25,675	12,162	37,837	37,120
1890-91	28,356	11,864	40,220	34,611
1891-92	28,733	15,086	43,819	42,002
1892-93	26,933	12,284	39,217	47,005
TOTAL	1,36,487	63,673	2,00,160	2,00,578

The total expenditure during this period exceeded the receipts, but the difference does not exceed the opening balance. The closing balance of 1892-93 was Rs. 4,811. A statement giving details of the receipts and charges for the last two years is appended. Similar statistics for previous years are not available, as the system of accounts then in force was different.

Taxation. The principal taxes are those on buildings and lands, animals and vehicles, and professions and trades. Tolls also yield a considerable amount of revenue. The tax on buildings and lands is levied at $6\frac{1}{4}$ per cent. on the gross annual rental. The average assessment per house in 1892-93 was 2 rupees, the corresponding average for the presidency being rather more than Rs. 2-2-0. In 1890-91 the incidence per house was as high as Rs. 2-6-10, but in the subsequent years it was hardly over Rs. 2 owing to the reduction of the rate at which the tax was levied from $7\frac{1}{2}$ to $6\frac{1}{4}$ per cent. The average incidence of the tax on arts, trades and professions during the last five years was Rs. 7-14-7 ranging from Rs. 6-14-4 in 1888-89 to Rs. 9-2-2 in 1889-90. The high assessment in the latter year, however, was not realized, the actual collections amounting only to Rs. 6,333. Compared with 1889-90, the figures for 1890-91 show a large decrease both in the number of persons assessed and in the amount of tax. The decrease is ascribed by the chairman mainly to the branch bank at Mangalore

and the Agents of the British India Steam Navigation Company having secured exemption from tax under section 60 of the Act, and to the Basel mission having been, on appeal, allowed to pay one tax of Rs. 100 for the aggregate income accruing from all branches of industry under their supervision instead of being made to pay, as before, a separate tax on each branch of industry. For all taxation together, including tolls, the average incidence per head of population during the five years 1888-92 was As. 10-8, the average for all district municipalities being As. 11-11. If tolls be excluded the incidence per head comes to As. 5, while the average for the presidency was As. 8-7. The principal sources of income other than taxation are fees for the use of markets and slaughter-houses, school-fees, rent of lands, houses, &c., and grants and contributions from Government and Local Funds in aid of education, medical institutions, &c. The subjoined statement shows the average incidence during the last five years for the principal taxes and the total income; the corresponding figures for all district municipalities are added for comparison.

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Statement showing the Average Incidence of Taxation during the years 1888-89 to 1892-93.

Municipality.	Incidence per house of house tax.			Incidence per assessee of arts tax.			Incidence per inhabitant of all taxation.						Incidence per inhabitant of total income.		
							Including tolls.		Excluding tolls.						
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Mangalore	2	1	5	7	14	7	0	10	8	0	5	0	0	15	8
All district municipalities	2	0	9	4	3	3	0	11	11	0	8	7	1	4	0

The chief items of expenditure are public works (chiefly roads), conservancy, public instruction, hospitals and dispensaries and lighting. There is very little expenditure on water-supply or drainage, as there are no regular systems in the town. The existing water-supply is considered by the Deputy Sanitary Commissioner to be fairly good. The same officer remarks that better drainage arrangements are required in the crowded portions of the town, and it appears from the District Surgeon's report embodied in the report of the municipality for the year 1892-93 that arrangements for a preliminary survey have been made. Conservancy arrangements are reported to be fairly satisfactory. The town has 35 miles of road and 240 street lamps which gives an average of about 7 lamps per mile, the average for the presidency being a little over 8. There are 9 public latrines in the town or 1 to every 4,547 inhabitants; for the presidency, as a whole, the proportion is 1 to 1,531, and the latrine accommodation in Mangalore must be quite insufficient.

Expenditure.

CHAP. XVII. *Statement showing in detail the Income of the Mangalore Municipality.*MUNICI-
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Items.	Amount of income.	
	1891-92.	1892-93.
	RS.	RS.
A.—Municipal rates and taxes—		
Tax on houses and lands	15,126	13,820
Tax on animals and vehicles	3,739	3,713
Tax on professions and trades	6,918	6,696
Tolls (on roads and ferries)	2,950	2,704
TOTAL A ...	28,733	26,933
B.—Realizations under Special Acts	25	10
C.—Revenue derived from Municipal property and powers apart from taxation—		
Rent of lands, houses, &c.	2,277	1,730
Sale-proceeds of lands, produce of lands, &c.	528	40
Conservancy receipts (other than rates and taxes)	466	500
Fees and revenue from educational institutions	1,600	1,500
Fees and revenue from medical institutions.	94	51
Fees and revenue from markets and slaughter-houses	3,880	3,680
Other fees	812	1,672
Fines under Municipal and other Acts	124	87
Interest of investments	204	120
TOTAL C ...	9,985	9,380
D.—Grants and contributions—		
From Government	462	314
From Local Funds	600	600
Others	2,265	228
TOTAL D ...	3,327	1,142
E.—Miscellaneous—		
Recoveries on account of services rendered to private individuals	1,610	1,364
Other items	139	368
TOTAL E ...	1,749	1,752
Grand Total ...	43,819	39,217

Statement showing in detail the Expenditure of the Mangalore Municipality. CHAP. XVII.

Items.	Amount of expenditure.	
	1890-91.	1891-92.
	RS.	RS.
A.—General administration and collection charges—		
1. General administration	2,222	1,583
2. Collection of taxes	847	1,988
3. Collection of tolls ... ..	...	...
4. Refunds	53	174
TOTAL A ...	3,122	3,745
B.—Public safety—		
Fire	128	32
Lighting	1,437	2,334
Rewards for destruction of wild animals and snakes	104	60
TOTAL B ...	1,669	2,426
C.—Public health and convenience—		
Water-supply	333	419
Drainage	2,403	1,722
Conservancy	7,129	7,369
Hospitals and dispensaries	3,704	5,160
Vaccination	228	406
Markets and slaughter-houses	633	329
Dāk bungalows and serais	37	104
Arboriculture	61	126
Registration of births and deaths	203	237
Public Works	11,662	12,225
TOTAL C ...	26,393	28,097
D.—Public institution	7,564	6,533
E.—Contributions for general purposes	152	149
F.—Miscellaneous	1,801	1,615
G.—Extraordinary and debt*	1,301	4,440
Grand Total ...	42,002	47,005

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* Exclusive of deposits.

Statement showing the Incidence of the House-tax in each of the five years ending 1892-93.

Name of municipality.	Year.	Houses assessed.														Incidence per house.
		Under As. 8.		As. 8 to Rs. 1-8-0.		Rs. 1-8-0 to Rs. 5.		Rs. 5 to Rs. 15.		Rs. 15 to Rs. 30.		Above Rs. 30.		Total.		
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	
Mangalore.	1888-89 ...	571	Rs. 180	3,638	Rs. 2,958	1,429	Rs. 3,882	194	Rs. 1,502	49	Rs. 1,003	43	Rs. 2,350	5,924	Rs. 11,875	Rs. A. P. 2 0 1
	1889-90 ...	598	Rs. 189	3,700	Rs. 3,000	1,454	Rs. 3,930	199	Rs. 1,542	49	Rs. 1,003	45	Rs. 2,422	6,045	Rs. 12,086	2 0 0
	1890-91 ...	627	Rs. 278	3,349	Rs. 3,285	1,666	Rs. 4,624	268	Rs. 2,260	52	Rs. 1,100	49	Rs. 3,112	6,041	Rs. 14,659	2 6 10
	1891-92 ...	712	Rs. 265	3,402	Rs. 2,775	1,800	Rs. 4,452	189	Rs. 1,530	49	Rs. 1,054	43	Rs. 2,382	6,195	Rs. 12,458	2 0 2
	1892-93 ...	754	Rs. 287	3,487	Rs. 2,851	1,843	Rs. 4,518	207	Rs. 1,641	53	Rs. 1,107	43	Rs. 2,382	6,387	Rs. 12,786	2 0 0

Statement showing the Number of Persons assessed, under each Class of the Schedule, to the Tax on Arts in each of the five years ending 1892-93.

Name of municipality.	Year.	Assessed.																Incidence per head.				
		Class I.		Class II.		Class III.		Class IV.		Class V.		Class VI.		Class VII.		Class VIII.			Total.			
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.		Number.	Amount.		
Mangalore.	1888-89	2	200	38	1,900	72	1,800	136	1,614	141	843	236	707	44	88	430	428	1,099	7,580	6	14	4
	1889-90	2	200	38	1,875	76	1,887	127	1,482	178	1,059	290	846	42	84	68	68	821	7,501	9	2	2
	1890-91	1	100	27	1,350	67	1,688	89	1,521	171	948	245	738	46	90	65	65	761	6,500	8	8	6
	1891-92	1	100	27	1,350	66	1,625	123	1,389	201	1,110	307	934	54	108	63	63	842	6,679	7	14	11
	1892-93	1	100	27	1,350	68	1,638	132	1,361	212	1,253	342	982	53	93	80	71	915	6,848	7	7	9

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Local affairs outside the Mangalore municipality are administered by the district board with the assistance of five taluk boards. The population (1891) of the district board's jurisdiction is 1,015,159. The board consists of a president (the Collector) and 24 members, one of whom is appointed vice-president. The 24 members consist of the three divisional officers, who are *ex-officio* members, 9 nominated members and 12 members who are elected by the taluk boards. The five taluk boards are Coondapoor, Kásaragód, Mangalore, Udipi and Uppinangadi, and their local area coincides with that of the five revenue divisions of the district. Each of the taluk boards has 12 members. No unions have been formed in South Canara as the rural population, which is mainly agricultural, reside in their holdings scattered over a wide area, and the so-called revenue villages are not capable of being formed into unions under the Act.

Finances.

The subjoined statement shows the income and expenditure of the local boards :—

Statement of Local Fund Receipts and Charges (Average of 1888-89 to 1892-93).

—	Receipts.	Percent- age.	—	Charges.	Percent- age.
	RS.			RS.	
Road cess ...	1,14,135	52·78	Communications ..	1,07,358	48·49
Tolls ...	42,667	19·73	Other public works and establishments	30,864	13·94
School fees ...	13,113	6·06	Education ...	38,065	17·19
Contributions from			Medical services and sanitation ...	30,675	13·86
Provincial ...	14,875	6·88	Other items ...	14,443	6·52
Other items ...	31,466	14·55			
TOTAL ...	2,16,256	100·00	TOTAL ...	2,21,405	100·00

Receipts.

The average annual income of the district and taluk boards during the five years 1888-89 to 1892-93 is Rs. 2,16,256, and the average annual expenditure is Rs. 2,21,405. The incidence per head of the population is for income 3 annas 5 pies and for expenditure 3 annas 6 pies. Of the total income 63·82 per cent. went to the district board and 36·18 per cent. to the taluk boards, while of the expenditure the former bore 49·60 per cent. and the latter 50·40 per cent. The chief source of income is the land cess, which is levied at the rate of an anna and half in the rupee on the rental. This tax gives about Rs. 1,14,000 or 53 per cent. of the total revenue. Tolls are the only other taxes, and they yield about Rs. 43,000 a year. There are fourteen toll-gates under the District Boards Act of 1884. The total income from

taxation is, on an average, about Rs. 1,57,000. This gives an incidence of 2 annas 6 pies per head of the population, the average for the presidency being 2 pies more than this.

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Receipts.

The principal sources of income, other than taxation, are contributions from provincial funds, chiefly in aid of education, school fees, ferry rents, market rents and bungalow fees. The receipts from these sources are shown under 'miscellaneous' in the appended statement. The large increase under this head in 1891-92 was due to the transfer of the management of certain ferries to the local boards under Madras Act II of 1890. The

Receipts from avenues.

	RS.
1888-89	425
1889-90	523
1890-91	432
1891-92	487
1892-93	1,041

marginal table shows the receipts from avenues during each of the last five years. In 1888-89 there were 348 miles of road with avenues; in 1892-93 the length was 437 miles. The number of trees is 78,534. The revenue per mile

is Rs. 2·38, and the amount per each thousand trees is Rs. 13·26.

More than half the expenditure of the local boards is on account of roads and buildings and the engineering establishment required for their maintenance. Particulars of the communications of the district will be found in a separate chapter, but it may be mentioned here that there are 1,811 miles of road in the district. The mean expenditure on roads during the last five years was Rs. 43 a mile. The ratio between the cost of the engineering establishment and the amount expended fluctuates a

Expenditure.

Percentage of establishment to total charges.

	PER CENT.
1888-89	15
1889-90	18
1890-91	18
1891-92	20
1892-93	22

good deal as noted on the margin, for the spreading of materials is often stopped owing to an unfavourable season. The bulk of the expenditure on roads is for repairs. The subjects of education, hospitals and dispensaries and vaccination will be dealt with separately.

Statement showing the Receipts under Local Funds.

Year.	Rates and taxes.											
	Cess on lands.			House tax.			Tolls.			Total.		
	District.	Taluk.	Total.	District.	Taluk.	Total.	District.	Taluk.	Total.	District.	Taluk.	Total.
I	2	3	4	5	6	7	8	9	10	11	12	13
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1888-89	55,525	55,524	1,11,049	...	...	...	39,450	...	39,450	94,975	55,524	1,50,499
1889-90	48,880	48,880	97,760	...	...	...	42,285	...	42,285	91,165	48,880	1,40,045
1890-91	55,566	55,566	1,11,132	...	...	...	44,187	...	44,187	99,753	55,566	1,55,319
1891-92	59,776	59,776	1,19,552	...	...	...	44,497	...	44,497	1,04,273	59,776	1,64,049
1892-93	65,591	65,590	1,31,181	...	...	...	42,917	...	42,917	1,08,508	65,590	1,74,093
TOTAL ...	2,85,338	2,85,336	5,70,674	...	...	...	2,13,336	...	2,13,336	4,98,674	2,85,336	7,84,010
AVERAGE ...	57,068	57,067	1,14,135	...	...	...	42,667	...	42,667	99,735	57,067	1,56,802

Statement showing the Receipts under Local Funds—cont.

Year.	Education.			Medical.			Interest on investments.			Miscellaneous.			Public works.		
	District.	Taluk.	Total.	District.	Taluk.	Total.	District.	Taluk.	Total.	District.	Taluk.	Total.	District.	Taluk.	Total.
	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1888-89	1,564	9,133	10,697	18	30	48	12	...	12	486	1,895	2,381	322	1,507	1,829
1889-90	1,412	11,245	12,657	52	109	161	7	...	7	531	2,330	2,861	396	818	1,214
1890-91	1,401	11,379	12,780	270	39	309	11	...	11	485	3,976	4,461	660	512	1,172
1891-92	1,704	13,100	14,804	...	120	120	38	...	38	26,771	3,959	30,730	434	87	521
1892-93	1,216	13,412	14,628	138	49	187	...	...	...	27,758	4,628	32,386	589	103	692
TOTAL ...	7,297	58,269	65,566	478	347	825	68	...	68	56,031	16,738	72,819	2,401	3,027	5,428
AVERAGE ...	1,459	11,654	13,113	96	69	165	14	...	14	11,206	3,358	14,564	480	606	1,086

Statement showing the Receipts under Local Funds—cont.

Year.	Contributions from provincial funds.			Contributions from special funds.			Allotments.	Debt head receipts.			Total receipts.		
	District.	Taluk.	Total.	District.	Taluk.	Total.	Taluk.	District.	Taluk.	Total.	District.	Taluk.	Total.*
	29	30	31	32	33	34	35	36	37	38	39	40	41
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1888-89	26,554	2,793	29,347	17,223	...	17,223	21,608	253	...	253	1,41,407	92,490	2,12,289
1889-90	16,752	4,954	21,706	16,294	...	16,294	37,242	1,267	170	1,437	1,27,876	1,05,748	1,96,382
1890-91	2,138	5,402	7,540	23,800	...	23,800	35,251	1,940	...	1,940	1,30,458	1,12,125	2,07,332
1891-92	1,648	5,497	7,145	10,112	...	10,112	36,780	3,050	5	3,055	1,48,030	1,19,324	2,30,574
1892-93 ... ..	...	8,639	8,639	9	...	9	31,318	4,062	...	4,062	1,42,280	1,23,739	2,34,701
TOTAL	47,092	27,285	74,377	67,438	...	67,438	1,62,199	10,572	175	10,747	6,90,051	5,53,426	10,81,278
AVERAGE	9,418	5,457	14,875	13,488	...	13,488	32,440	2,114	85	2,149	1,38,010	1,10,685	2,16,256

* The figures in this column do not include allotments from district to taluk funds or payments from district to taluk funds on account of loans from taluk fund balances.

Statement showing the Charges under Local Funds.

Year.	Public Works.									Education.			Medical services, sanitation, &c.		
	Communications.			Other works.			Total.			District.	Taluk.	Total.	District.	Taluk.	Total.
	District.	Taluk.	Total.	District.	Taluk.	Total.	District.	Taluk.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1888-89 ...	85,079	46,178	1,31,257	24,094	9,497	33,591	1,09,173	55,675	1,64,848	6,744	21,273	28,017	10,383	19,618	30,001
1889-90 ...	61,250	49,915	1,11,165	21,542	6,661	28,203	82,792	56,576	1,39,368	7,136	27,184	34,320	8,032	22,218	30,250
1890-91 ...	49,708	53,849	1,03,557	22,224	8,278	30,502	71,932	62,127	1,34,059	8,336	30,098	38,434	7,775	20,748	28,523
1891-92 ...	55,223	49,915	1,05,138	23,733	6,316	30,049	78,956	56,231	1,35,187	8,916	36,473	45,389	8,835	22,737	31,572
1892-93 ...	47,595	38,077	85,672	25,433	6,542	31,975	73,028	44,619	1,17,647	4,657	39,507	44,164	9,938	23,093	33,031
TOTAL ...	2,98,855	2,37,934	5,36,789	1,17,026	37,294	1,54,320	4,15,881	2,75,228	6,91,109	35,789	1,54,535	1,90,324	44,963	1,08,414	1,53,377
AVERAGE ...	59,771	47,587	1,07,356	23,405	7,459	30,864	83,176	55,046	1,38,222	7,158	30,907	38,065	8,992	21,663	30,675

Statement showing the Charges under Local Funds—cont.

Year.	Miscellaneous.			Total.			Allotments.	Debt head charges.			Total charges.		
	District.	Taluk.	Total.	District.	Taluk.	Total.	District.	District.	Taluk.	Total.	District.	Taluk.	Total.*
	17	18	19	20	21	22	23	24	25	26	27	28	29
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1888-89	5,908	3,975	9,883	1,32,208	1,00,541	2,32,749	21,608	582	32	614	1,54,398	1,00,573	2,33,363
1889-90	5,922	3,700	9,622	1,03,882	1,09,678	2,13,560	37,242	938	170	1,108	1,42,062	1,09,848	2,14,668
1890-91	6,355	3,559	9,914	94,398	1,16,532	2,10,930	35,251	1,975	...	1,975	1,31,624	1,16,532	2,12,905
1891-92	16,555	3,994	20,549	1,13,262	1,19,435	2,32,697	36,780	3,020	5	3,025	1,53,062	1,19,440	2,35,722
1892-93	7,102	4,297	11,399	94,725	1,11,516	2,06,241	31,318	4,116	10	4,126	1,30,159	1,11,526	2,10,367
TOTAL	41,842	19,525	61,367	5,38,475	5,57,702	10,96,177	1,62,199	10,631	217	10,848	7,11,305	5,57,919	11,07,025
AVERAGE	8,368	3,905	12,273	1,07,695	1,11,540	2,19,235	32,440	2,126	44	2,170	1,42,261	1,11,584	2,21,405

* The figures in this column do not include allotments from district to taluk funds or payments from district to taluk funds on account of loans from taluk fund balances.